



# Texas Open Records Government Code 552 Public Information

Proposed Amendment  
79th Legislative Session  
Subject: Audit Working Papers

# Current Law

- Section 552.021 requires that Public Information be available to the public at a minimum during normal business hours of the governmental body.

# Current Law



- Section 552.116 provides an exception to requiring the availability of audit working papers to the public.
- In part (b)(1) of this section “Audit” is defined as follows:

*“Audit” means an audit authorized or required by a statute of this state or the United States and includes an investigation.*

# Current Law

- In part (b)(2) of this section “Audit working paper” is defined as follows:

*“Audit working paper” includes all information, documentary or otherwise, prepared or maintained in conducting an audit or preparing an audit report, including:*

- (A) intra-agency and interagency communications, and*
- (B) drafts of the audit report or portions of those drafts.*

# Current Law Effects

- Because the law does not define an audit or investigation as one generated by a municipality, the City Attorney has determined that audit working papers from a municipal audit or investigation cannot be excepted from public availability.

# Current Law Effects

- Audits or investigations may be required to be released prior to completion.
- Inaccurate conclusions may be derived from information contained in audit working papers.
- Responses and actions by management may not be included in released material.

# Proposed Amendment

## 79<sup>th</sup> Regular Session 2005

- Senate Bill 147 (SB 147) proposes to amend Section 552.116 (b)(1) to define "Audit" as follows:

*"Audit" means an audit authorized or required by a statute of this state or the United States, the charter or an ordinance of a municipality, or an order of commissioners court of a county and includes an investigation.*

# Proposed Amendment

## 79<sup>th</sup> Regular Session 2005

- The City Attorney's Office has concluded that the amendment would except the City's audit working papers from the requirements of Section 552.021 (Slide 2)
- The City's legislative liaison has been requested to track the progress of SB 147.

# Request

- We request the Committee's support for the passage of SB 147 be conveyed to the Governmental and Minority Affairs Committee and the City's legislative liaison.