

BILL ANALYSIS

H.B. 2611
By: Keffer, Bill
State Affairs
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The audit working papers of the State Auditor, an auditor of a state agency, and an auditor of an institution of higher education are excepted from public disclosure under Section 552.116 of the Government Code. However, currently there is not a similar exception to disclosure for the audit working papers of a municipality. Municipal auditors have the same responsibility as auditors of state agencies and institutions to help ensure that public funds are managed and expended appropriately. Their working papers include audit strategy and reveal areas of inquiry that, if made public, would make it easier for persons with bad intentions to circumvent an audit, thereby putting public funds at increased risk. Since final audit reports are public information, the public's interest in learning about the workings of government would not be compromised by protecting the audit working papers of a municipal auditor from disclosure. The purpose of H.B. 2611 is to extend the same protection to the audit working papers of a municipal auditor that is available under current law to auditors of state agencies and institutions.

RULEMAKING AUTHORITY

It is the opinion of the committee that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

House Bill 2611 amends Section 552.116 of the Government Code to except from public disclosure an audit working paper of an auditor of a municipality.

EFFECTIVE DATE

Upon passage, or, if the Act does not receive the necessary vote, the Act takes effect September 1, 2003.