

## **BILL ANALYSIS**

C.S.S.B. 1581  
By: Wentworth  
State Affairs  
Committee Report (Substituted)

### **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 county or a municipality. County and 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 county and municipal auditors from disclosure. The purpose of C.S.S.B. 1581 is to extend the same protection to the audit working papers of county and municipal auditors 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**

C.S.S.B. 1581 amends Texas Government Code Section 552.116, Subsection (a), to provide an exception to disclosure for the working papers of municipal and county auditors. The bill does not create such an exception for information included in an audit working paper that is also maintained in another public record.

### **EFFECTIVE DATE**

Upon passage, or, if the Act does not receive the necessary vote, the Act takes effect September 1, 2003. The change in law made by this Act applies to audit working papers created before, on, or after the effective date of this Act.

### **COMPARISON OF ORIGINAL TO SUBSTITUTE**

C.S.S.B. 1581 differs from the original by amending Section 552.116(a), Government Code, to make the exception to disclosure apply to the audit working papers of municipal auditors as well as county auditors. The original bill applied only to county auditors, and amended the Local Government Code rather than the Government Code.

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