

By: Wentworth

S.B. No. 1581

A BILL TO BE ENTITLED

AN ACT

1
2 relating to providing that an audit working paper of a county
3 auditor is excepted from required public disclosure under the
4 public information law.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

6 SECTION 1. Subchapter Z, Chapter 84, Local Government Code,
7 is amended by adding Section 84.903 to read as follows:

8 Sec. 84.903. AUDIT WORKING PAPER EXCEPTED FROM REQUIRED
9 PUBLIC DISCLOSURE. (a) In this section:

10 (1) "Audit" means an audit authorized or required by a
11 statute of this state or the United States and includes an
12 investigation.

13 (2) "Audit working paper" includes all information,
14 documentary or otherwise, prepared or maintained in conducting an
15 audit or preparing an audit report, including:

16 (A) intradepartmental and interdepartmental
17 communications; and

18 (B) drafts of the audit report or portions of
19 those drafts.

20 (b) An audit working paper of an audit of the county auditor
21 is excepted from required public disclosure under the public
22 information law, Chapter 552, Government Code. If information in
23 an audit working paper is also maintained in another record, this
24 section does not except that other record from required public

1 disclosure under the public information law.

2 SECTION 2. The change in law made by this Act applies to
3 audit working papers created before, on, or after the effective
4 date of this Act.

5 SECTION 3. This Act takes effect immediately if it receives
6 a vote of two-thirds of all the members elected to each house, as
7 provided by Section 39, Article III, Texas Constitution. If this
8 Act does not receive the vote necessary for immediate effect, this
9 Act takes effect September 1, 2003.