

1-1 By: Wentworth S.B. No. 1581  
1-2 (In the Senate - Filed March 14, 2003; March 20, 2003, read  
1-3 first time and referred to Committee on Intergovernmental  
1-4 Relations; April 22, 2003, reported favorably by the following  
1-5 vote: Yeas 4, Nays 0; April 22, 2003, sent to printer.)

1-6 A BILL TO BE ENTITLED  
1-7 AN ACT

1-8 relating to providing that an audit working paper of a county  
1-9 auditor is excepted from required public disclosure under the  
1-10 public information law.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. Subchapter Z, Chapter 84, Local Government Code,  
1-13 is amended by adding Section 84.903 to read as follows:

1-14 Sec. 84.903. AUDIT WORKING PAPER EXCEPTED FROM REQUIRED  
1-15 PUBLIC DISCLOSURE. (a) In this section:

1-16 (1) "Audit" means an audit authorized or required by a  
1-17 statute of this state or the United States and includes an  
1-18 investigation.

1-19 (2) "Audit working paper" includes all information,  
1-20 documentary or otherwise, prepared or maintained in conducting an  
1-21 audit or preparing an audit report, including:

1-22 (A) intradepartmental and interdepartmental  
1-23 communications; and

1-24 (B) drafts of the audit report or portions of  
1-25 those drafts.

1-26 (b) An audit working paper of an audit of the county auditor  
1-27 is excepted from required public disclosure under the public  
1-28 information law, Chapter 552, Government Code. If information in  
1-29 an audit working paper is also maintained in another record, this  
1-30 section does not except that other record from required public  
1-31 disclosure under the public information law.

1-32 SECTION 2. The change in law made by this Act applies to  
1-33 audit working papers created before, on, or after the effective  
1-34 date of this Act.

1-35 SECTION 3. This Act takes effect immediately if it receives  
1-36 a vote of two-thirds of all the members elected to each house, as  
1-37 provided by Section 39, Article III, Texas Constitution. If this  
1-38 Act does not receive the vote necessary for immediate effect, this  
1-39 Act takes effect September 1, 2003.

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