

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 78TH LEGISLATIVE REGULAR SESSION

April 12, 2003

TO: Honorable Frank Madla, Chair, Senate Committee on Intergovernmental Relations

FROM: John Keel, Director, Legislative Budget Board

IN RE: SB1581 by Wentworth (Relating to providing that an audit working paper of a county auditor is excepted from required public disclosure under the public information law.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would except from the requirements of the Public Information Law the working papers of an audit of a county auditor. If, however, the information contained in the audit working papers is also maintained in another record, the exception would not apply to that record. The bill would take effect immediately if it receives a two-thirds vote in each house; otherwise, it would take effect September 1, 2003 and would apply to audit working papers created before, on, or after the effective date.

A number of county auditors' offices were contacted regarding the fiscal impact of the provisions of the bill. Each responded that there would be little or no fiscal impact.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JK, DLBa