

BILL ANALYSIS

H.B. 3649
By: Allen, Alma
State Affairs
Committee Report (Unamended)

BACKGROUND AND PURPOSE

As defined by Chapter 552, Government Code, an "audit working paper" includes all information, documentary or otherwise, prepared or maintained in conducting an audit or preparing an audit report, including intra-agency and interagency communications, and drafts of the audit report or portions of those drafts.

Currently, an "audit working paper" from an audit of the state auditor, a state agency, an institution of higher education, a county, a municipality, or a joint board operating an airport or air navigation district is excepted from the disclosure requirements under the Public Information Act.

H.B. 3649 adds school districts to the list of governmental entities whose audit working papers are excepted from the disclosure requirements under the Public Information Act. The bill further clarifies that the definition of an "audit" includes those authorized or required by resolution or other action of the board of trustees of a school district.

RULEMAKING AUTHORITY

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

ANALYSIS

SECTION 1. Amends Section 552.116(a), Government Code, to include excepting the audit working paper from an audit of a school district from the requirements of Section 552.021, Availability of Public Information.

SECTION 2. Amends Section 552.116(b)(1), Government Code, to redefine "audit" to include an audit authorized or required by resolution or other action of a board of trustees of a school district.

SECTION 3. Provides that the change in law made by this Act applies to an audit working paper created before, on, or after the effective date of this Act.

SECTION 4. Determines the effective date to be immediately upon passage or September 1, 2007, depending upon the number of votes received.

EFFECTIVE DATE

Upon passage, or, if the Act does not receive the necessary vote, the Act takes effect September 1, 2007.