

## **BILL ANALYSIS**

S.B. 1854  
By: Gallegos  
State Affairs  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

As proposed, S.B. 1854 adds a school district to the list of entities whose audit working papers are excepted from disclosure requirements under the Public Information Act, and redefines "audit."

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

### **ANALYSIS**

SECTION 1. Amends Section 552.116(a), Government Code, as follows:

- (a) Provides that an audit working paper of certain auditors, including an auditor of a school district, is excepted from the requirements of Section 552.021 (Availability of Public Information).

SECTION 2. Amends Section 552.116(b)(1), Government Code, to redefine "audit."

SECTION 3. Makes application of this Act retroactive.

SECTION 4. Effective date: upon passage or September 1, 2007.

### **EFFECTIVE DATE**

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