88R958 MCK-D

By:  Wu H.B. No. 537

A BILL TO BE ENTITLED

AN ACT

relating to public access to the audit records of certain governmental entities.

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

SECTION 1.  Subtitle A, Title 5, Government Code, is amended by adding Chapter 561 to read as follows:

CHAPTER 561. AUDIT RECORDS

Sec. 561.001.  DEFINITIONS. In this chapter:

(1)  "Audit" includes:

(A)  a financial audit described by Section 321.0131;

(B)  a compliance audit described by Section 321.0132;

(C)  an economy and efficiency audit described by Section 321.0133;

(D)  an effectiveness audit described by Section 321.0134;

(E)  an investigation described by Section 321.0136; or

(F)  an internal or independent external audit initiated or commissioned by the governing body of a governmental entity described by Subdivision (2)(B), (C), or (D) or the chief executive of a division or department of a governmental entity described by Subdivision (2)(B), (C), or (D).

(2)  "Governmental entity" means:

(A)  a board, commission, department, committee, institution, agency, or office that is within or is created by the executive or legislative branch of state government and that is directed by one or more elected or appointed members;

(B)  a county commissioners court in the state;

(C)  a municipal governing body in the state; or

(D)  a deliberative body that has rulemaking or quasi-judicial power and that is classified as a department, agency, or political subdivision of a county or municipality.

(3)  "Records" does not include audit working papers as defined by Section 552.116.

Sec. 561.002.  AUDIT RECORDS. (a) A governmental entity shall:

(1)  make the records relating to any audit of the governmental entity, including any final report, available to the public on request; and

(2)  not later than the 30th day after the date the audit is completed, post the final report for the audit:

(A)  on the governmental entity's Internet website; or

(B)  if the governmental entity does not have an Internet website, on a publicly accessible Internet website.

(b)  A governmental entity may redact any confidential information from the report as necessary to comply with state or federal law.

(c)  A governmental entity that, without good cause, fails to comply with this chapter is liable to a person for any reasonable expenses the person incurs trying to access the audit records, including reasonable attorney's fees.

SECTION 2.  (a) Except as provided by Subsection (b) of this section, Chapter 561, Government Code, as added by this Act, applies only to an audit performed on or after the effective date of this Act.

(b)  Section 561.002(a)(1), Government Code, as added by this Act, applies to an audit performed before, on, or after the effective date of this Act.

SECTION 3.  This Act takes effect September 1, 2023.