

BILL ANALYSIS

Senate Research Center
79R1583 JD-D

S.B. 147
By: Wentworth
State Affairs
3/9/2005
As Filed

AUTHOR'S/SPONSOR'S STATEMENT OF INTENT

As defined by Chapter 552 (Public Information), 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 of the state auditor, a state agency, an institution of higher education, a county, or a municipality is excepted from the disclosure requirements under the Public Information Act.

As proposed, S.B. 147 makes conforming changes to the definition of audit to include an audit authorized or required by a municipal charter or ordinance, or by an order of a county commissioners court.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

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

SECTION 2. Provides that this Act applies to an audit working paper regardless of the date the paper was created.

SECTION 3. Effective date: upon passage or September 1, 2005.