

BILL ANALYSIS

Senate Research Center
82R29708 ALB-F

C.S.H.B. 2947
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Open Government
5/19/2011
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Section 552.116 (Exception: Audit Working Papers), Government Code, provides an exception to the disclosure of audit working papers under the Public Information Act (Act). The current provisions of Section 552.116 apply to an auditor who receives and/or creates the audit working papers, while maintaining the governmental body's discretionary exceptions (those protecting the interests of the governmental body such as protection of litigation information and attorney client privilege) under the Public Information Act. Section 552.116 only applies to an institution of higher education as defined by Section 61.003 (Definitions), Education Code, counties, municipalities, and school districts, and a joint board operating under Section 22.074 (Joint Board), Transportation Code. It does not include hospital districts.

C.S.H.B. 2947 addresses audit working papers. The final audit report, which will incorporate the relevant information from the audit working papers, is a "public document" and will be available to any member of the public upon request. C.S.H.B. 2947 facilitates complete and full disclosure of information to the hospital district's auditor, while preserving the relevant statutory exceptions of the Public Information Act.

C.S.H.B. 2947 amends current law relating to the exception of an audit working paper of a hospital district from required disclosure under the public information law.

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(a), Government Code, as follows:

- (a) Provides that an audit working paper of an audit of the state auditor or the auditor of a state agency, an institution of higher education as defined by Section 61.003 (Electioneering and Loitering Near Polling Place Prohibited), Education Code, a county, a municipality, a school district, a hospital district, or a joint board operating under Section 22.074 (Joint Board), Transportation Code, including any audit relating to the criminal history background check of a public school employee, 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. 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. Effective date: upon passage or September 1, 2011.