

BILL ANALYSIS

Senate Research Center
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C.S.H.B. 16
By: Flynn et al. (Ellis)
Open Government
5/17/2013
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Texas state agencies currently are required to make financial statements public. However, interested parties contend that internal audits of state agencies should also be public information. C.S.H.B. 16 makes audits available to the public.

C.S.H.B. 16 amends current law relating to a requirement that a state agency post its internal auditor's audit plan and audit report and other audit information on the agency's Internet website.

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 Chapter 2102, Government Code, by adding Section 2102.015, as follows:

Sec. 2102.015. PUBLICATION OF AUDIT PLAN AND ANNUAL REPORT ON INTERNET. (a) Defines, in this section, "state agency."

(b) Requires a state agency, subject to Subsection (c), at the time and in the manner provided by the state auditor, to post on the agency's Internet website:

(1) the agency's internal audit plan approved as provided by Section 2102.008 (Approval of Audit Plan and Audit Report); and

(2) the agency's annual report required under Section 2102.009 (Annual Report).

(c) Provides that a state agency is not required to post information contained in the agency's internal audit plan or annual report if the information is excepted from public disclosure under Chapter 552 (Public Information).

(d) Requires a state agency to update the posting required under this section at the time and in the manner provided by the state auditor to include a detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns, if any, raised by the audit plan or annual report.

(e) Requires a state agency to update the posting required under this section to include a summary of the action taken by the agency to address the concerns, if any, that are raised by the audit plan or annual report.

SECTION 2. Effective date: upon passage or September 1, 2013.