



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

May 21, 1996

Ms. Sharon F. Logan
Interim Executive Director
Texas Commission on Alcohol and Drug Abuse
710 Brazos Street
Austin, Texas 78701-2576

OR96-0748

Dear Ms. Logan:

You have asked whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 39854.

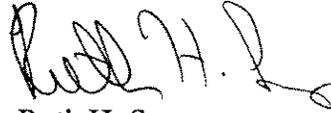
The Texas Commission on Alcohol and Drug Abuse ("TCADA") received a request for information relating to an audit. You state that the responsive documents are working papers compiled by the State Auditor's Office on behalf of the Senate Investigative Task Force, and that these documents are protected from disclosure under section 552.116 of the Government Code.

Section 552.116 of the Government Code excepts from public disclosure "[a]n audit working paper of the state auditor." In Open Records Decision No. 580 (1990), this office relied upon standards issued by the American Institute of Certified Public Accountants and the United States General Accounting Office in determining that the term "audit working paper" is a term of art used to describe specific types of records. The state auditor has identified the records at issue as audit working papers. We agree that the records at issue are excepted from disclosure under section 552.116.

We are resolving this matter with an informal letter ruling rather than with a published open records decision. This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied upon as a previous

determination regarding any other records. If you have questions about this ruling, please contact our office.

Yours very truly,



Ruth H. Soucy
Assistant Attorney General
Open Government Section

RHS/ch

Ref.: ID# 39854

Enclosures: Submitted documents

cc: Mr. Dan Ricketts
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P.O. Box 2470
Freeport, Texas 77542
(w/o enclosures)