



Office of the Attorney General  
State of Texas

DAN MORALES  
ATTORNEY GENERAL

July 2, 1997

Ms. Robin Abbott  
Staff Attorney  
Office of the State Auditor  
Two Commodore Plaza  
206 East Ninth Street, Suite 1900  
Austin, Texas 78701

OR97-1520

Dear Ms. Abbott:

You ask whether certain information is subject to required public disclosure under chapter 552 of the Government Code. Your request was assigned ID# 106895.

The Office of the State Auditor (the "state auditor") received a request for the following information:

[A]ll correspondence, workpapers, notes, e-mail, memoranda, or other written documents regarding the finding in the January 1995 management control audit of Texas A&M University (Report No. 95-041) which alleges the loss of millions of dollars resulting from inadequate controls over the contracting and/or procurement functions.

You explain that the completed audit report on this matter has been released. You claim, therefore, that the draft audit reports and the correspondence between the state auditor and the audited agency are excepted from required public disclosure by section 552.116 of the Government Code. We have considered the exception you claim and have reviewed the sample of documents that you have submitted.<sup>1</sup>

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<sup>1</sup>In reaching our conclusion here, we assume that the "representative sample" of records submitted to this office is truly representative of the requested records as a whole. See Open Records Decision Nos. 499 (1988), 497 (1988). This open records letter does not reach, and therefore does not authorize the withholding of, any other requested records to the extent that those records contain substantially different types of information than that submitted to this office.

Section 552.116 of the Government Code exempts from 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. You assert that the information requested was compiled in the course of preparing the report and as such falls within the audit working papers exception. Based upon your representations and arguments, we agree that the records at issue are “audit working papers.” Open Records Decision No. 580 (1990) at 5-7. The requested records 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,



Janel Monteros  
Assistant Attorney General  
Open Records Division

JIM/alg

Ref: ID# 106895

Enclosures: Submitted documents

cc: Mr. Robert Smith  
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Bryan, Texas 77801  
(w/o enclosures)