



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

March 15, 2011

Ms. Vanessa A. Gonzalez  
Allison, Bass & Associates  
402 West 12<sup>th</sup> Street  
Austin, Texas 78701

OR2011-03541

Dear Ms. Gonzalez:

You ask whether certain information is subject to required public disclosure under the Public Information Act (the "Act"), chapter 552 of the Government Code. Your request was assigned ID# 411366.

Reeves County (the "county"), which you represent, received a request for four categories of information pertaining to documents mentioned at county commissioners court meetings. You state the information responsive to three of the four categories will be released to the requestor. You claim that the submitted information is excepted from disclosure under section 552.116 of the Government Code. We have considered the exception you claim and reviewed the submitted information.

Section 552.116 of the Government Code provides as follows:

(a) 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, Education Code, a county, a municipality, a school district, or a joint board operating under Section 22.074, Transportation Code, including any audit relating to the criminal history background check of a public school employee, is excepted from [required public disclosure]. If information in an audit working paper is also maintained in another record, that other record is not excepted from [public disclosure] by this section.

(b) In this section:

(1) "Audit" means an audit authorized or required by a statute of this state or the United States, the charter or an ordinance of a municipality, an order of the commissioners court of a county, a resolution or other action of a board of trustees of a school district, including an audit by the district relating to the criminal history background check of a public school employee, or a resolution or other action of a joint board described by Subsection (a) and includes an investigation.

(2) "Audit working paper" includes all information, documentary or otherwise, prepared or maintained in conducting an audit or preparing an audit report, including:

(A) intra-agency and interagency communications; and

(B) drafts of the audit report or portions of those drafts.

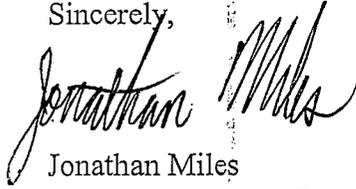
Gov't Code § 552.116. You state that the information at issue consists of a memorandum that was used by the county auditor "to prepare his audit report to the commissioners' court." You inform us that "[p]ursuant to section 115.002(a) of the Local Government Code, the county auditor is authorized to 'examine and report on all reports that are about the collection of money for the county and that are required to be made to the commissioners court.'" *See* Local Gov't Code § 115.002 (requires county auditor to regularly examine and report on information relating to collection of money for county). Further, under section 114.025 of the Local Government Code, the county auditor must make monthly and annual reports to the commissioners court concerning the general financial condition of the county. *See id.* § 114.025 (lists monthly and annual reports county auditor must make to commissioners court). You state the submitted information consists of audit working papers of an audit report made to the commissioners court. Based on your representations and our review, we conclude that the information at issue consists of audit working papers for purposes of section 552.116 of the Government Code. Therefore, the county may withhold the submitted information pursuant to section 552.116 of the Government Code.

This letter ruling is limited to the particular information at issue in this request and limited to the facts as presented to us; therefore, this ruling must not be relied upon as a previous determination regarding any other information or any other circumstances.

This ruling triggers important deadlines regarding the rights and responsibilities of the governmental body and of the requestor. For more information concerning those rights and responsibilities, please visit our website at [http://www.oag.state.tx.us/open/index\\_orl.php](http://www.oag.state.tx.us/open/index_orl.php), or call the Office of the Attorney General's Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public

information under the Act must be directed to the Cost Rules Administrator of the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,

A handwritten signature in cursive script that reads "Jonathan Miles". The signature is written in black ink and is positioned to the left of the typed name.

Jonathan Miles  
Assistant Attorney General  
Open Records Division

JM/em

Ref: ID# 411366

Enc. Submitted documents

c: Requestor  
(w/o enclosures)