



ATTORNEY GENERAL OF TEXAS  
GREG ABBOTT

September 11, 2012

Mr. Dominic Carvajal  
For Floresville Economic Development Corporation  
Carvajal Law Firm, P.C.  
1433 Third Street  
Floresville, Texas 78114

OR2012-14372

Dear Mr. Carvajal:

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# 464566.

The Floresville Economic Development Corporation (the "corporation"), which you represent, received a request for information related to two specified audits, including "any and all audit worksheets, financial statements, balance statements, balance sheets, cash flow information, banks statements and records of deposits and withdrawals, and all other information reviewed in the course of preparation of the [two specified audits]." You state you have released the final audits to the requestor. You claim that the submitted information is excepted from disclosure under section 552.116 of the Government Code.<sup>1</sup> We have considered the exception you claim and reviewed the submitted information. We have also received and considered comments from the requestor. *See* Gov't Code § 552.304 (providing that interested party may submit comments stating why information should or should not be released).

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

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<sup>1</sup>Although you raised sections 552.101 and 552.111 of the Government Code, you did not provide any arguments regarding the applicability of these sections. Therefore, we do not address the applicability of these exceptions. *See* Gov't Code §§ 552.301, .302.

Section 61.003, Education Code, a county, a municipality, a school district, a hospital 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, the bylaws adopted by or other action of the governing board of a hospital district, 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.

*Id.* § 552.116(a), (b)(1)-(2). You state one of the audits at issue was conducted on behalf of the City of Floresville to review the city finances for a specified fiscal year and was authorized by the City Council of Floresville. You further state the audits at issue were prepared and maintained in order to comply with section 502.151 of the Local Government Code. *See* Local Gov't Code § 502.151. Additionally, you state the submitted information consists of audit working papers for the two specified audits at issue. However, the requestor asserts the submitted financial records are also maintained in other records that are separate from the audit working papers. *See* Gov't Code § 552.116(a). We note, however, the request specifically asks for information related to the audits and the preparation of the audits at issue. Accordingly, we agree the submitted information is maintained by the corporation as audit working papers and section 552.116 is applicable in this instance. We therefore conclude the corporation 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 black ink, appearing to read 'VB', is written over a horizontal line.

Vanessa Burgess  
Assistant Attorney General  
Open Records Division

VB/dls

Ref: ID# 464566

Enc. Submitted documents

c: Requestor  
(w/o enclosures)