



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

August 27, 2013

Ms. Katheryne MarDock
Assistant General Counsel
Public Information Office - Legal Services
Houston Independent School District
4400 West 18th Street
Houston, Texas 77092-8501

OR2013-14950

Dear Ms. MarDock:

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# 499612.

The Houston Independent School District (the "district") received a request for all correspondence with a named accounting firm or a named employee at that firm since January 1, 2011. The district states it has provided some of the requested information to the requestor but claims the submitted information is excepted from disclosure under section 552.116 of the Government Code.¹ We have considered the claimed exception 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, a hospital district,

¹Although you also raise section 552.022 of the Government Code, we note this section is not an exception to disclosure under the Act. Rather, section 552.022 enumerates categories of information that are not excepted from disclosure unless they are expressly confidential under the Act or other law. See Gov't Code § 552.022.

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 the requirements of Section 552.021. If information in an audit working paper is also maintained in another record, that other record is not excepted from the requirements of Section 552.021 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.

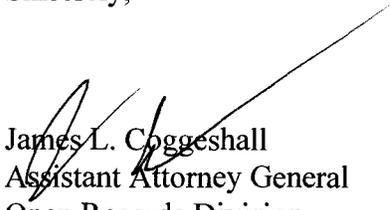
Gov't Code § 552.116. You state the submitted information pertains to an independent audit of the district by the named accounting firm that was authorized under the authority of a resolution of the district's Board of Education. You assert the submitted information consists of audit work papers of the accounting firm and the district's Office of Inspector General pertaining to that audit. Based on your representations and our review, we agree the submitted information consists of audit working papers as defined in section 552.116(b)(2). Accordingly, the district may withhold the submitted information under section 552.116(a) 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.texasattorneygeneral.gov/open/>

[orl_ruling_info.shtml](#), 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 may be directed to the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,



James L. Coggeshall
Assistant Attorney General
Open Records Division

JLC/tch

Ref: ID# 499612

Enc. Submitted documents

c: Requestor
(w/o enclosures)