



Office of the Attorney General
State of Texas

DAN MORALES
ATTORNEY GENERAL

June 2, 1997

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

OR97-1261

Dear Ms. Abbott:

You ask whether certain information is subject to required public disclosure under the Open Records Act, chapter 552 of the Government Code. Your request was assigned ID# 106192.

The Office of the State Auditor (the "State Auditor") received a request for "copies of all letters, facsimiles [sic], etc., received by your office from members of the Board of Tax Professional Examiners or other persons that specifically referred to [the requestor]," during a specified period. In response to the request, you submitted to this office for review a representative sample of the information you assert is responsive. You claim that the requested 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 excepts from required public disclosure "[a]n audit working paper of the state auditor."¹ You contend that the responsive records were compiled in the course of preparing certain reports, which were released. At issue here is whether the responsive audit materials retain the protection under section 552.116. The Office of the State Auditor has provided a brief supporting its contention that the submitted information constitutes "audit working papers" within the meaning of section 552.116. Having examined the information submitted to us for review, we agree that the submitted documents constitute "audit working papers." Accordingly, we conclude that the submitted audit materials are excepted from disclosure under section 552.116.

¹Generally, the term "audit working paper" in section 552.116 is a term of art in the practice of accounting, referring to the documents containing the evidence supporting the auditor's findings, opinions, conclusions, and judgments. Open Records Decision No. 580 (1990).

We are resolving this matter with an informal letter ruling rather than with a published open records decision.² This ruling is limited to the particular records at issue under the facts presented to us in this request and should not be relied on as a previous determination regarding any other records.³ If you have any questions regarding this ruling, please contact our office.

Yours very truly,



Sam Haddad
Assistant Attorney General
Open Records Division

SH/rho

Ref.: ID# 106192

Enclosures: Submitted documents

cc: Mr. Peter A. Stone
P. O. Box 622
Buda, Texas 78610-0622
(w/o enclosures)

²You have submitted to this office information that apparently was sent for informational purposes only. In this ruling, we do not address that information.

³In reaching our conclusion, 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.