



ATTORNEY GENERAL OF TEXAS

GREG ABBOTT

March 20, 2009

Ms. Caroline E. Cho
Assistant County Attorney
Williamson County
Williamson County Courthouse
405 Martin Luther King, Box #7
Georgetown, Texas 78626

OR2009-03647

Dear Ms. Cho:

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# 338805.

Williamson County (the "county") received a request for documents for a period referenced in a particular audit identifying all third parties receiving discounted disposal rates at the county's landfill, and the discount rates associated with those parties. 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 representative sample of information.¹

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

¹This letter ruling assumes that the submitted representative sample of information is truly representative of the requested information as a whole. This ruling neither reaches nor authorizes the county to withhold any information that is substantially different from the submitted information. See Gov't Code §§ 552.301(e)(1)(D), .302; Open Records Decision Nos. 499 at 6 (1988), 497 at 4 (1988).

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 was used by the county auditor "to conduct an audit and prepare an audit report of the county's collection of fees generated by the Williamson County landfill." You inform us that the county auditor is required to conduct financial audits under section 115.002(a) of the Local Government Code, and to report the results to the Williamson County Commissioners Court under section 114.025 of the Local Government Code. *See* Local Gov't Code §§ 115.002 (requires county auditor to regularly examine and report on information relating to collection of money for county), 114.025 (lists monthly and annual reports county auditor must make to commissioners court). You state that the information at issue is maintained solely by the county auditor and is not found in the records of any other division of the county. Based on your representations and our review, we conclude that the information at issue consists of audit working papers under section 552.116 of the Government Code. 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, 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 at (512) 475-2497.

Sincerely,



Karen E. Stack
Assistant Attorney General
Open Records Division

KES/dls

Ref: ID# 338805

Enc. Submitted documents

c: Requestor
(w/o enclosures)