



ATTORNEY GENERAL OF TEXAS
GREG ABBOTT

December 30, 2014

Ms. Debra L. Goetz
Counsel for Hidalgo County
Atlas, Hall & Rodriguez, L.L.P.
P.O. Box 3725
McAllen, Texas 78502-3725

OR2014-23510

Dear Ms. Goetz:

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# 548376.

Hidalgo County (the "county"), which you represent, received a request for twenty-three categories of information related to a specified letter from the Hidalgo County Auditor's Office (the "county auditor"). You claim the submitted information is excepted from disclosure under sections 552.103, 552.107, and 552.116 of the Government Code.¹ We have considered the exceptions 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, 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 the requirements of Section 552.021. If information in an audit working paper

¹You inform us in your brief to our office you no longer claim the submitted information is excepted from disclosure under section 552.101 of the Government Code.

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 consists of the county auditor's file concerning the audit of the requestor's client. You further state the audit was conducted by the county auditor pursuant to its authority under chapter 115 of the Local Government Code. *See* Local Gov't Code §§ 115.001, .002, .0035 (relating to the duties of the county auditor). Based on your representations and our review, we agree the submitted information consists of audit working papers subject to section 552.116(a). Accordingly, the county may withhold the submitted information under section 552.116 of the Government Code.²

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

²As our ruling is dispositive, we need not address your remaining arguments against disclosure.

providing public information under the Act may be directed to the Office of the Attorney General, toll free, at (888) 672-6787.

Sincerely,

A handwritten signature in cursive script, appearing to read "Alley Latham".

Alley Latham
Assistant Attorney General
Open Records Division

AKL/dls

Ref: ID# 548376

Enc. Submitted documents

c: Requestor
(w/o enclosures)