



**KEN PAXTON**  
ATTORNEY GENERAL OF TEXAS

April 14, 2016

Mr. Craig M. Price  
Assistant District Attorney  
County of Grayson  
Grayson County Justice Center  
200 South Crockett, Suite 116A  
Sherman, Texas 75090

OR2016-08416

Dear Mr. Price:

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# 605725.

Grayson County (the "county") received a request for a specific draft recovery plan. The county claims the submitted information is excepted from disclosure under section 552.116 of the Government Code. We have considered the exception the county claims 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 [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.

Gov’t Code § 552.116. The county asserts the submitted information is excepted from disclosure under section 552.116 of the Government Code. The county explains it is a member of the rural district overseen by the Texoma Area Paratransit System, Inc. (“TAPS”). The county explains in the course of a turnaround of its business operations, as requested by federal and state transportation authorities, TAPS must create a written recovery plan. The county explains TAPS is waiting on additional financial information that will come from a mandated audit to complete the recovery plan. We note the county informs us the submitted information consists of draft documents and portions of the unfinished recovery plan, not documents that were prepared or maintained in conducting the mandated audit or preparing the mandated audit report. Upon review, we find the county has failed to demonstrate the information at issue consists of audit working papers excepted from disclosure under section 552.116. Thus, the county may not withhold any of the submitted information under section 552.116 of the Government Code. As the county raises no further exceptions against disclosure, the submitted information must be released.

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](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,



Rahat Huq  
Assistant Attorney General  
Open Records Division

RSH/som

Ref: ID# 605725

Enc. Submitted documents

c: Requestor  
(w/o enclosures)