



**KEN PAXTON**  
ATTORNEY GENERAL OF TEXAS

June 2, 2020

Mr. Timothy T. Stewart  
Deputy General Counsel  
Texas Southern University  
3100 Cleburne Street  
Houston, Texas 77004

OR2020-15159

Dear Mr. Stewart:

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# 831166.

Texas Southern University (the "university") received a request for a specified document. You claim the submitted information is excepted from disclosure under sections 552.101, 552.111, and 552.116 of the Government Code. 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 [required public disclosure]. If information in audit working paper is also maintained in another record, that other record is not excepted from [required 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. You state the submitted information consists of audit working papers that were prepared or maintained by the university’s Office of Internal Audit and Assurance, established by the university’s Board of Regents, who is authorized by section 106.31 of the Education Code to establish and prescribe the duties of departments within the university and protect the “best interests and proper operations” of the university. *See* Educ. Code § 106.31. You also state the audit at issue is not yet complete. Based upon your representations and our review, we agree the submitted information consists of audit working papers for purposes of section 552.116. Therefore, the university may withhold the submitted information under section 552.116 of the Government Code.<sup>1</sup>

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 <https://www.texasattorneygeneral.gov/open-government/members-public/what-expect-after-ruling-issued> or call the OAG’s Open Government Hotline, toll free, at (877) 673-6839. Questions concerning the allowable charges for providing public information under the Public Information Act may be directed to the Cost Rules Administrator of the OAG, toll free, at (888) 672-6787.

Sincerely,

Kimbell Kesling  
Assistant Attorney General  
Open Records Division

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<sup>1</sup> As our ruling is dispositive, we need not address the remaining arguments against disclosure of this information.

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Enc. Submitted documents

c: Requestor  
(w/o enclosures)