

HOUSE BILL 56

By Moody

AN ACT to amend Tennessee Code Annotated, Title 10, Chapter 7, Part 5, relative to the confidentiality of audit working papers and records related to allegations made to the comptroller.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 10-7-504(a)(22), is amended by deleting the subdivision in its entirety and by substituting instead the following language:

(22) The following records shall be treated as confidential and shall not be open for public inspection:

(A) The audit working papers of the comptroller of the treasury and state, county and local government internal audit staffs conducting audits as authorized by § 4-3-304. For purposes of this subdivision (a)(22) "audit working papers" includes, but is not limited to, auditee records, intra-agency and interagency communications, draft reports, schedules, notes, memoranda and all other records relating to an audit or investigation; and

(B) All information and records received or generated by the comptroller of the treasury containing allegations of unlawful conduct or fraud, waste or abuse.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.