

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
90th General Assembly
Regular Session, 2015

As Engrossed: H3/20/15
A Bill

SENATE BILL 999

By: Senator Maloch
By: Representative Broadaway

For An Act To Be Entitled

AN ACT TO CREATE AN EXEMPTION FROM THE FREEDOM OF
INFORMATION ACT CONCERNING WORKING PAPERS RELATED TO
AUDIT REPORTS FOR INSTITUTIONS OF HIGHER EDUCATION;
AND FOR OTHER PURPOSES.

Subtitle

TO CREATE AN EXEMPTION FROM THE FREEDOM
OF INFORMATION ACT CONCERNING WORKING
PAPERS RELATED TO AUDIT REPORTS FOR
INSTITUTIONS OF HIGHER EDUCATION.

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

SECTION 1. Arkansas Code Title 6, Chapter 60, Subchapter 1, is amended
to add an additional section to read as follows:

6-60-105. Audit records.

(a)(1) After an audit report is presented to the governing board of
the institution of higher education, the audit report and copies of any
documents contained in the working papers related to the audit report are
open to public inspection under the Freedom of Information Act of 1967, § 25-
19-101 et seq., except:

(A) Documents specifically exempt from disclosure under
the Freedom of Information Act of 1967, § 25-19-101 et seq.; and

(B) Documents that disclose auditing procedures and
techniques, including the following:

(i) Internal control questionnaires consisting of



the checklist of accounting and administrative procedures employed by auditors in the course of performing an audit; and

(ii) The instructions and guidelines provided by or to the auditors about the examination procedures to be followed in the course of examining records and accounts to verify their accuracy, including verifications that the examination procedures have been followed.

(2) The documents described in subdivision (a)(1)(B) of this section are exempt from the Freedom of Information Act of 1967, § 25-19-101 et seq.

(b)(1) Until an audit report has been presented to the governing board of the institution of higher education, all working papers, including without limitation communications, notes, memoranda, preliminary drafts of audit reports, and other data gathered in the preparation of audit reports by auditors employed by or on behalf of a governing board of an institution of higher education are exempt from the Freedom of Information Act of 1967, § 25-19-101 et seq.

(2) The exemption provided under this section applies to all working papers in the custody or possession of any person before presentation of the audit report to the governing board of the institution of higher education regardless of the actual physical location of the report.

(c) As used in this section, "audit" means a financial audit, performance audit, technology audit, review, report of agreed-upon procedures, compilation, examination, investigation, or other report or procedure approved by the governing board of an institution of higher education.

/s/Maloch