

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 2007 - SB 2073

February 6, 2020

SUMMARY OF BILL: Establishes that certain documents currently held as confidential are open for public inspection.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Pursuant to Tenn. Code Ann. § 10-7-504(a)(22):
 - Audit working papers include, but are 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
 - Audit working papers of the Comptroller of the Treasury (COT), state department, county, and local government internal audit staff are confidential and not subject to public inspection.
- The proposed language would establish that audit working papers of internal audit staff of a state department, county, or local government are open for public inspection upon the conclusion of an audit, or 180 days after the initiation of an audit, whichever is earlier.
- Pursuant to Tenn. Code Ann. § 10-7-503:
 - All documents, papers, letters, books, electronic data and other material made or received in connection with the transaction of official business of any governmental entity is a public record; and
 - Information made confidential by state law shall be redacted whenever possible. Costs associated with redacting records, including the cost of copies and staff time to provide redacted copies, shall be borne as provided by law.
- Any costs associated with redaction and providing copies of public records will be met with an equal, corresponding increase in reasonable fees collected for providing such records; therefore any fiscal impact to state or local government is considered not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

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