

CHAPTER 8

GENERAL ASSEMBLY

HOUSE BILL 93-1027

BY REPRESENTATIVES Thiebaut, Anderson, Kerns, and Ratterree;
also SENATORS Bishop, Gallagher, and Martinez.

AN ACT**CONCERNING THE CONFIDENTIALITY OF INFORMATION RELATED TO AUDITS OF GOVERNMENTAL ENTITIES PERFORMED BY THE STATE AUDITOR'S OFFICE.**

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. 2-3-103 (3), Colorado Revised Statutes, 1980 Repl. Vol., as amended, is amended to read:

2-3-103. Duties of state auditor. (3) The state auditor shall keep a complete and accurate set of records on the fiscal transactions of ~~his~~ THE STATE AUDITOR'S office, and ~~he~~ shall also keep a complete file of copies of all audit reports, including work papers, and copies of examinations, investigations, and any other reports or materials issued by ~~him~~ THE STATE AUDITOR, ~~his~~ THE STATE AUDITOR'S staff, or by the committee. The work papers of the office of the state auditor shall be open to public inspection only upon approval of a majority of the members of the committee. ONLY THE SPECIFIC WORK PAPERS THAT THE COMMITTEE VOTES TO APPROVE FOR DISCLOSURE SHALL BE OPEN TO PUBLIC INSPECTION. WORK PAPERS THAT HAVE NOT BEEN SPECIFICALLY APPROVED FOR DISCLOSURE BY A MAJORITY VOTE OF THE COMMITTEE SHALL REMAIN CONFIDENTIAL. Under no circumstances shall the work papers be open to public inspection prior to the completed report being filed with the committee.

SECTION 2. Article 2 of title 12, Colorado Revised Statutes, 1991 Repl. Vol., is amended BY THE ADDITION OF A NEW SECTION to read:

12-2-130.5. Ownership of state auditor's work papers. EXCEPT FOR REPORTS SUBMITTED TO THE LEGISLATIVE AUDIT COMMITTEE AND BOOKS AND RECORDS PREPARED FOR USE BY SUCH COMMITTEE, ALL STATEMENTS, RECORDS, SCHEDULES, WORKING PAPERS, AND MEMORANDA PREPARED BY A CERTIFIED PUBLIC ACCOUNTANT

Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.

IN THE EMPLOY OF THE STATE AUDITOR'S OFFICE, IN THE COURSE OF PROFESSIONAL SERVICE TO THE LEGISLATIVE AUDIT COMMITTEE, SHALL BE AND REMAIN THE PROPERTY OF THE STATE AUDITOR'S OFFICE AND SHALL BE KEPT CONFIDENTIAL UNLESS A MAJORITY OF THE MEMBERS OF THE LEGISLATIVE AUDIT COMMITTEE VOTE TO OPEN SUCH DOCUMENTS.

SECTION 3. 13-90-107 (1) (f), Colorado Revised Statutes, 1987 Repl. Vol., is amended to read:

13-90-107. Who may not testify without consent. (1) (f) (I) A certified public accountant shall not be examined without the consent of his client as to any communication made by the client to him in person or through the media of books of account and financial records or his advice, reports, or working papers given or made thereon in the course of professional employment; nor shall a secretary, stenographer, clerk, or assistant of a certified public accountant be examined without the consent of the client concerned concerning any fact, the knowledge of which he has acquired in such capacity.

(II) NO CERTIFIED PUBLIC ACCOUNTANT IN THE EMPLOY OF THE STATE AUDITOR'S OFFICE SHALL BE EXAMINED AS TO ANY COMMUNICATION MADE IN THE COURSE OF PROFESSIONAL SERVICE TO THE LEGISLATIVE AUDIT COMMITTEE EITHER IN PERSON OR THROUGH THE MEDIA OF BOOKS OF ACCOUNT AND FINANCIAL RECORDS OR ADVICE, REPORTS, OR WORKING PAPERS GIVEN OR MADE THEREON; NOR SHALL A SECRETARY, CLERK, OR ASSISTANT OF A CERTIFIED PUBLIC ACCOUNTANT WHO IS IN THE EMPLOY OF THE STATE AUDITOR'S OFFICE BE EXAMINED CONCERNING ANY FACT, THE KNOWLEDGE OF WHICH SUCH SECRETARY, CLERK, OR ASSISTANT ACQUIRED IN SUCH CAPACITY, UNLESS SUCH INFORMATION HAS BEEN MADE OPEN TO PUBLIC INSPECTION BY A MAJORITY VOTE OF THE MEMBERS OF THE LEGISLATIVE AUDIT COMMITTEE.

SECTION 4. Safety clause. The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

This act became law without the Governor's signature, March 2, 1993