

"AN ACT TO PROVIDE THAT CERTAIN WORKING PAPERS OF THE DIVISION OF LEGISLATIVE AUDIT ARE EXEMPT FROM THE PROVISIONS OF THE ARKANSAS FREEDOM OF INFORMATION ACT; AND FOR OTHER PURPOSES."

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

SECTION 1. All working papers, including notes, memoranda, preliminary drafts of audit reports and other data gathered in the preparation of audit reports by the Division of Legislative Audit are exempt from all provisions of the Arkansas Freedom of Information Act, the same being Act 93 of 1967 (Ark. Stat. Ann. 12-2801 - 12-2807), as amended, and are not to be considered public documents for purposes of inspection or copying under the Arkansas Freedom of Information Act or any other law of the State of Arkansas, except as provided herein.

SECTION 2. After any audit report has been presented to the Legislative Joint Auditing Committee members, such audit report and copies of any documents contained in the working papers of the Division of Legislative Audit shall be open to public inspection, except documents specifically exempted from disclosure under the Arkansas Freedom of Information Act, and except documents which disclose auditing procedures and techniques as defined in Section 3 of this Act.

SECTION 3. For the purposes of this Act, the term "documents which disclose auditing procedures and technique" include:

- (a) Internal control questionnaires consisting of the checklist of accounting and administrative procedures employed by the Division of Legislative Audit in the course of performing an audit; and
- (b) "Audit program" which means the instructions and guidelines formulated by the Division of Legislative Audit to inform its accountants about the examination procedures to be followed in the course of examining records and accounts to verify their accuracy, including verifications that such examination procedures have been followed.

SECTION 4. Emergency. It is hereby found and determined by the General Assembly that the Legislative Joint Auditing Committee and the Division of Legislative Audit provide services that are vital to efficient governmental operations. In order for the Legislative Joint Auditing Committee and the Division of Legislative Audit to properly and efficiently perform their statutory duties, and to prevent the disclosure of misleading or confidential information, it is of vital importance that working papers and draft audit reports of the Division of Legislative Audit of the Legislative Joint Auditing Committee be exempt from all provisions of the Arkansas Freedom of Information Act, except as provided herein. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

APPROVED: 4/1/87

---

