

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2023**

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**SENATE BILL 80
Judiciary Committee Substitute Adopted 4/4/23**

Short Title: State Auditor Disclosure and Discovery Act.

(Public)

Sponsors:

Referred to:

February 8, 2023

A BILL TO BE ENTITLED

AN ACT TO ENACT THE STATE AUDITOR DISCLOSURE AND DISCOVERY ACT.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 147-64.6(d) reads as rewritten:

"(d) Reports and Work Papers. – The Auditor shall maintain for 10 years a complete file of all audit reports and reports of other examinations, investigations, surveys, and reviews issued under the Auditor's authority. Audit reports, work papers, papers, and other evidence and related supportive material directly pertaining to the work of the Auditor's office shall be retained according to an agreement between the Auditor and State Archives. To promote intergovernmental cooperation and avoid unnecessary duplication of audit effort, and notwithstanding the provisions of G.S. 126-24, pertinent work papers and other supportive material related to an audit or investigation made pursuant to this section ~~may shall be, at the discretion of the Auditor and~~ unless otherwise prohibited by law, made available for inspection and access by duly authorized representatives of the State and federal government who desire access to and inspection of the records in connection with ~~some matter officially before them, including an official civil or criminal investigations.~~ investigation or potential prosecution being conducted under the authority of their office. If the Auditor withholds from production any requested papers or supportive material based on a claim that their production is prohibited by law, then for each of the papers or supportive material withheld from production on that basis, the Auditor shall (i) provide a citation to the specific law prohibiting such production and (ii) describe the nature of the papers or supportive material withheld from production in a manner that, without revealing information itself claimed to be protected from production, will enable the requesting party to assess the claim. The requesting party may challenge the validity of the Auditor's claim with respect to any of the withheld papers or supportive material by commencing a civil action in superior court, in which the requesting party shall have the burden of proving that production of the withheld papers or supportive material is not prohibited by law.

Except as provided in this section, or upon an order issued in Wake County Superior Court upon 10 days' notice and hearing finding that access is necessary to a proper administration of justice, audit work papers and related supportive material are confidential, including any interpretations, advisory opinions, or other information or materials furnished to or by the State Ethics Commission under this section."

SECTION 2. This act is effective when it becomes law.

