

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2023**

**S**

**D**

**SENATE BILL 80  
PROPOSED COMMITTEE SUBSTITUTE S80-PCS15253-TG-10**

Short Title: State Auditor Disclosure and Discovery Act.

(Public)

Sponsors:

Referred to:

February 8, 2023

1 A BILL TO BE ENTITLED  
2 AN ACT TO ENACT THE STATE AUDITOR DISCLOSURE AND DISCOVERY ACT.  
3 The General Assembly of North Carolina enacts:

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

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

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

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



\* S 8 0 - P C S 1 5 2 5 3 - T G - 1 0 \*