

Department of Planning and Budget 2009 Fiscal Impact Statement

1. Bill Number: HB2181

House of Origin	<u> X </u>	Introduced	<u> </u>	Substitute	<u> </u>	Engrossed
Second House	<u> </u>	In Committee	<u> </u>	Substitute	<u> </u>	Enrolled

2. Patron: Phillips

3. Committee: General Laws

4. Title: **Freedom of Information Act; protection of internal controls of the Commonwealth's financial systems.**

5. Summary: This bill exempts from the mandatory disclosure requirements of Freedom of Information Act (FOIA), documentation or other information that describes the design, function, operation, or implementation of internal controls over the Commonwealth's financial processes and systems, and the assessment of risks and vulnerabilities of those controls, including the annual assessment of internal controls mandated by the Comptroller, the disclosure of which would jeopardize the security of the Commonwealth's financial assets. However, summary reports relating to the soundness of any fiscal process shall be disclosed in a form that does not compromise the internal controls.

6. Fiscal Impact Estimates: Preliminary.

7. Budget Amendment Necessary: No.

8. Fiscal Implications: The Department of Accounts indicates that this bill will not have a fiscal impact.

9. Specific Agency or Political Subdivisions Affected: Department of Accounts, all state agencies that use the state accounting systems.

10. Technical Amendment Necessary: No.

11. Other Comments: None.

Date: 1/26/2009 dpbaek

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cc: Secretary of Finance