

**§ 143B-426.39B. Compliance review work papers not public records.**

Work papers and other supportive material created as a result of a compliance review conducted under G.S. 143B-426.39(1) are not public records under Chapter 132 of the General Statutes. The State Controller shall make all work papers and other supportive materials available to the State Auditor. The State Controller may, unless otherwise prohibited by law, make work papers available for inspection by duly authorized representatives of the State and federal governments in connection with matters officially before them. Any report resulting from a compliance review is a public record under Chapter 132 of the General Statutes. (2005-65, s. 2.)