

BILL ANALYSIS

C.S.S.B. 1510
By: Hancock
County Affairs
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Interested parties claim that the inability of a county auditor to have continual access to records belonging to certain special districts has led to some possibly incorrect or doctored district accounts, reports, vouchers, and books. C.S.S.B. 1510 seeks to address this lack of transparency.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

C.S.S.B. 1510 amends the Local Government Code to require the county auditor to have continual access to the books, accounts, reports, vouchers, and any other records of a special district if the district's budget requires the approval of the commissioners court and of any subsidiary of such a district that is supported wholly or partly by public funds. The bill authorizes the county auditor, at the county auditor's discretion, to examine such records and, with the approval of the commissioners court, to audit the records if the county auditor determines an audit is necessary after conducting the examination.

EFFECTIVE DATE

September 1, 2015.

COMPARISON OF SENATE ENGROSSED AND SUBSTITUTE

C.S.S.B. 1510 differs from the engrossed version in minor or nonsubstantive ways by conforming to certain bill drafting conventions.