

## **BILL ANALYSIS**

Senate Research Center

S.B. 1453  
By: Ratliff  
Finance  
4-4-97  
As Filed

### **DIGEST**

Current law requires the secretary of state to approve payment vouchers of the comptroller of public accounts. S.B. 1453 repeals this statutory requirement. This requirement predates the existence of the state auditor and many other controls on expenditures now in place in modern government such as the comptroller's Internal Audit Department, the comptroller's post-audit function, the General Services Commission's review of certain transactions and the auditor's periodic audit of all comptroller expenditures. Thus, many consider this requirement to be duplicative and no longer necessary.

### **PURPOSE**

As proposed, S.B. 1453 repeals the statutory requirement that the secretary of state approve payment vouchers of the comptroller of public accounts.

### **RULEMAKING AUTHORITY**

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

### **SECTION BY SECTION ANALYSIS**

SECTION 1. Repealer: Section 403.005, Government Code (Approval of Accounts - Comptroller of Public Accounts).

SECTION 2. Emergency clause.  
Effective date: upon passage.