

BILL ANALYSIS

Senate Research Center
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C.S.S.B. 1510
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Intergovernmental Relations
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Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

County auditors serve as a check on the financial operations of other county offices. Auditors have oversight of all books and records of the county related to the collection of money and are required to see to the strict enforcement of the law governing county finances.

Chapter 115, Local Government Code, specifies a county auditor's responsibility to examine and report on the financial accounts of the commissioners court, but is silent on an auditor's ability to access the books and records of special districts that are financially supported through the commissioners court.

C.S.S.B. 1510 provides transparency in government by clarifying that a county auditor may examine the records of certain special districts. C.S.S.B. 1510 requires the county auditor to seek approval from the commissioners court to perform an audit if, after conducting an examination, the county auditor determines an audit is necessary.

C.S.S.B. 1510 amends current law relating to authority of the county auditor to examine and audit the records of certain special districts.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Subchapter A, Chapter 115, Local Government Code, by adding Section 115.0036, as follows:

Sec. 115.0036. EXAMINATION AND AUDIT OF RECORDS OF CERTAIN SPECIAL DISTRICTS. (a) Requires that the county auditor have continual access to, and authorizes the county auditor to, at the county auditor's discretion, examine the books, accounts, reports, vouchers, and any other records of:

(1) a special district if the district's budget requires the approval of the commissioners court; and

(2) any subsidiary of a special district described by Subdivision (1) that is supported wholly or partly by public funds.

(b) Authorizes the county auditor, with the approval of the commissioners court, to audit the books, accounts, reports, vouchers, and any other records of an entity described by Subsection (a) if the county auditor determines an audit is necessary after conducting an examination under Subsection (a).

SECTION 2. Effective date: September 1, 2015.