

BILL ANALYSIS

Senate Research Center

C.S.H.B. 2517
By: Dunnam (Shapleigh)
Education
6-30-97
Committee Report (Substituted)

DIGEST

Currently, junior college districts contract for annual financial audits. Guidance from the state auditor could potentially assist the districts and their respective governing bodies to ensure the effectiveness of those audits.

PURPOSE

As proposed, H.B. 2517 requires the State Auditor to provide written information about the independent audit process and how to request assistance in preparing for the audit from the state auditor.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Chapter 321, Government Code, by adding Section 321.0137, as follows:

Sec. 321.0137. INDEPENDENT AUDIT OF JUNIOR COLLEGE DISTRICT. Requires the state auditor, at a reasonable time in advance of an independent audit of junior college district, to provide the presiding officer of the district's governing body and the chief executive officer of the district with written information relating to the procedures for and scope of the audit. Requires the state auditor to include in the materials certain information. Requires the state auditor to seek the recommendations of the Texas Higher Education Coordinating Board in preparing material to be provided under Subsection (a).

SECTION 2. Effective date: September 1, 1997.

SECTION 3. Emergency clause.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Removes proposed SECTION 1 and renumbers existing SECTIONS accordingly.

SECTION 2.

Redesignated from proposed SECTION 3. Removes proposed SECTION 3(b).