

BILL ANALYSIS

Senate Research Center
83R10113 SGA-D

C.S.S.B. 448
By: Fraser; Birdwell
Natural Resources
3/12/2013
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

C.S.S.B. 448 allows the state auditor to audit the financial transactions of special water authorities. The bill requires the state auditor to prepare and file a written report for an audit by December 31, 2015.

C.S.S.B. 448 amends current law relating to the audit of certain river authorities.

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. AUDIT. Amends Chapter 321, Government Code, by adding Section 321.024, as follows:

Sec. 321.024. CERTAIN RIVER AUTHORITIES SUBJECT TO AUDIT. (a) Provides that a river authority listed in Subsection (b) is subject to audit under this chapter as if it were a state agency.

(b) Provides that this section applies only to the Brazos River Authority and the Lower Colorado River Authority.

(c) Requires a river authority to pay the cost incurred by the state auditor in conducting an audit of an authority under this section. Requires the state auditor to determine the cost, and requires the authority to pay the amount promptly on receipt of a statement from the state auditor detailing the cost.

SECTION 2. BRAZOS RIVER AUTHORITY. Amends Chapter 8502, Special District Local Laws Code, by adding Section 8502.0051, as follows:

Sec. 8502.0051. AUDIT. Provides that the Brazos River Authority is subject to the audit provisions of Section 321.024, Government Code.

SECTION 3. LOWER COLORADO RIVER AUTHORITY. Amends Section 8503.015, Special District Local Laws Code, to provide that the Lower Colorado River Authority is subject to the audit provisions of Subchapter G (Audit of Districts), Chapter 49 (Provisions Applicable to All Districts), Water Code and Section 321.024, Government Code.

SECTION 4. TRANSITION. (a) Requires the state auditor, subject to approval by the Legislative Audit Committee (committee) for inclusion in the audit plan under Section 321.013(c) (relating to the requirement that the state auditor recommend to the committee the audit plan for the state for each year), Government Code, to conduct comprehensive audits, including audits of the operations and performance, of the Brazos River Authority and the Lower Colorado River Authority under Section 321.024, Government Code, as added by this Act.

(b) Requires a river authority audited under this section to cooperate and provide assistance and access to all necessary records, confidential or nonconfidential, to the state auditor in conducting the audit under this section.

(c) Requires the state auditor, not later than December 31, 2015, to prepare a written report for an audit conducted under this section and file the report in accordance with Section 321.014 (Audit Reports), Government Code.

SECTION 5. EFFECTIVE DATE. Effective date: upon passage or September 1, 2013.