

BILL ANALYSIS

Senate Research Center
84R10769 CJC-D

H.B. 2410
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, the Maverick County Hospital District's (MCHD) annual audit of the district's books and records is due by January 1 of each year. The MCHD's history reflects compliance with that due date when their fiscal year was from July 1 to June 30. This gave them six months to complete the audit and submit it by January 1.

However, in 2003, MCHD requested that their fiscal year be changed to the state fiscal year of September 1 through August 31 and overlooked the annual audit due date, resulting in them having to complete the audit in a shorter period of time. Furthermore, the January 1 deadline is close to the holidays making it hard on the hospital board to meet and complete the audit.

H.B. 2410 amends the annual audit due date from no later than January 1 to on or before March 1 in order to correlate with the fiscal year changes and to allow the auditor more time to appropriately report the financial activities in accordance with accounting principles.

H.B. 2410 amends current law relating to the annual audit of the books and records of the Maverick County Hospital District.

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 Section 1118.154(b), Special District Local Laws Code, to require the board of directors of the Maverick County Hospital District (district), on or before March 1, rather than not later than January 1, of each year to file a copy of the audit with the district and provide a copy of the audit at each public library located in the district.

SECTION 2. Effective date: September 1, 2015.