

BILL ANALYSIS

Senate Research Center
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S.B. 1510
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Intergovernmental Relations
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As Filed

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 collection of money and are required to see to strictly enforce the law governing county finances.

Chapter 115, Local Government Code, requires a county auditor 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 a commissioners court.

S.B. 1510 provides transparency in government by clarifying that a county auditor may examine the records of certain special districts.

As proposed, S.B. 1510 amends current law relating to authority of the county auditor to examine 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 OF RECORDS OF CERTAIN SPECIAL DISTRICTS.
Requires the county auditor to have continual access to and authorizes the county auditor to, at the county auditor's discretion, examine and investigate the correctness of 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.

SECTION 2. Effective date: September 1, 2015.