

AN ACT

relating to audits of emergency services districts.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. The heading to Section 775.082, Health and Safety Code, is amended to read as follows:

Sec. 775.082. AUDIT OF DISTRICT [~~LOCATED WHOLLY IN ONE COUNTY~~].

SECTION 2. Subsections (a), (b), (e), and (f), Section 775.082, Health and Safety Code, are amended to read as follows:

(a) The [~~In a district located wholly in one county, the~~] county auditor of a county that contains any part of the district shall have access to the books, records, officials, and assets of the district.

(b) A district [~~located wholly in one county~~] shall prepare and file with the commissioners court of each [~~the~~] county that contains any part of the district on or before June 1 of each year an audit report of the district's fiscal accounts and records. The audit shall be performed and the report shall be prepared at the expense of the district. The county auditor, with the approval of the commissioners court, shall adopt rules relating to the format of the audit and report. If a district is located in more than one county, the county auditors, with the approval of the commissioners court of each county in which the district is located, shall adopt uniform rules relating to the format of the audit and report.

1 (e) If the district fails to complete and file the audit
2 report within the time provided by Subsection (b) or (d), the
3 commissioners court may order the county auditor to perform the
4 audit and issue the report. If a district is located in more than
5 one county, the commissioners court of each county in which the
6 district is located shall designate by joint order a county auditor
7 of one of the counties to perform the audit and issue the report.

8 (f) The district shall pay all costs incurred by the county
9 auditor to perform an audit and issue the report required by this
10 section, unless otherwise ordered by the commissioners court or by
11 joint order of the commissioners courts, if the district is located
12 in more than one county.

13 SECTION 3. This Act takes effect September 1, 2005.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1436 passed the Senate on April 21, 2005, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 1436 passed the House on May 13, 2005, by a non-record vote.

Chief Clerk of the House

Approved:

Date

Governor