

1-1 By: Madla S.B. No. 1436
1-2 (In the Senate - Filed March 10, 2005; March 21, 2005, read
1-3 first time and referred to Committee on Intergovernmental
1-4 Relations; April 12, 2005, reported adversely, with favorable
1-5 Committee Substitute by the following vote: Yeas 4, Nays 0;
1-6 April 12, 2005, sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 1436 By: Madla

1-8 A BILL TO BE ENTITLED
1-9 AN ACT

1-10 relating to audits of emergency services districts.

1-11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-12 SECTION 1. The heading to Section 775.082, Health and
1-13 Safety Code, is amended to read as follows:

1-14 Sec. 775.082. AUDIT OF DISTRICT [~~LOCATED WHOLLY IN ONE~~
1-15 ~~COUNTY~~].

1-16 SECTION 2. Subsections (a), (b), (e), and (f), Section
1-17 775.082, Health and Safety Code, are amended to read as follows:

1-18 (a) The [In a district located wholly in one county, the]
1-19 county auditor of a county that contains any part of the district
1-20 shall have access to the books, records, officials, and assets of
1-21 the district.

1-22 (b) A district [~~located wholly in one county~~] shall prepare
1-23 and file with the commissioners court of each [the] county that
1-24 contains any part of the district on or before June 1 of each year an
1-25 audit report of the district's fiscal accounts and records. The
1-26 audit shall be performed and the report shall be prepared at the
1-27 expense of the district. The county auditor, with the approval of
1-28 the commissioners court, shall adopt rules relating to the format
1-29 of the audit and report. If a district is located in more than one
1-30 county, the county auditors, with the approval of the commissioners
1-31 court of each county in which the district is located, shall adopt
1-32 uniform rules relating to the format of the audit and report.

1-33 (e) If the district fails to complete and file the audit
1-34 report within the time provided by Subsection (b) or (d), the
1-35 commissioners court may order the county auditor to perform the
1-36 audit and issue the report. If a district is located in more than
1-37 one county, the commissioners court of each county in which the
1-38 district is located shall designate by joint order a county auditor
1-39 of one of the counties to perform the audit and issue the report.

1-40 (f) The district shall pay all costs incurred by the county
1-41 auditor to perform an audit and issue the report required by this
1-42 section, unless otherwise ordered by the commissioners court or by
1-43 joint order of the commissioners courts, if the district is located
1-44 in more than one county.

1-45 SECTION 3. This Act takes effect September 1, 2005.

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