LEGISLATIVE BUDGET BOARD Austin, Texas

FISCAL NOTE, 80TH LEGISLATIVE REGULAR SESSION

March 27, 2007

TO: Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: SB1106 by Watson (Relating to county accounting procedures regarding certain audits, debts, and records.), **As Introduced**

No significant fiscal implication to the State is anticipated.

The bill would amend Article 55.02 of the Code of Criminal Procedure to authorize an official, agency, court, or other entity to retain receipts, invoices, vouchers, or similar records of financial transactions that arose from an expunction proceeding or prosecution of the underlying criminal cause in accordance with internal financial control procedures. However, if those records are retained, the retaining entity would be required to obliterate all portions of the record or the file that identify the person who is the subject of the expunction order.

Proposed changes in statute related to expunction of records would apply only to an expunction order received on or after the effective date of the bill.

The bill would amend Article 59.06, Code of Criminal Procedure, to extend the deadlines for when law enforcement agencies and attorneys representing the state must submit an annual audit to the Comptroller of Public Accounts and the Office of the Attorney General. The proposed change would apply only to an audit performed on or after the effective date of the bill.

Section 511.016, Government Code, would be amended to require each county auditor to provide the Commission on Jail Standards a copy of each audit of the county jail's commissary operations the auditor performs under Section 351.0415, Local Government Code. Under current statute, the auditors are required to submit a quarterly audit.

Sections of Chapter 154, Local Government Code, would be amended to authorize a county, if the county owes funds to a person who has an outstanding balance of debt to the state, county, or a salary fund, to apply the funds the county owes toward payment of the person's debt if the county first provides notice to that person of the outstanding debt and that funds owed the person may be applied toward that debt.

The bill would take effect September 1, 2007.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies: 302 Office of the Attorney General, 304 Comptroller of Public Accounts, 409

Commission on Jail Standards

LBB Staff: JOB, DB