

BILL ANALYSIS

Senate Research Center
81R14147 SGA-D

C.S.S.B. 795
By: Fraser
Natural Resources
4/29/2009
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Current Water Code provisions allow the State Auditor's Office to perform audits of financial transactions of any district; however, there is nothing in current law that states who will provide funding for these audits.

C.S.S.B. 795 amends current law relating to the audit of certain river authorities.

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 49.199(b), Water Code, as follows:

(b) Authorizes the state auditor to audit the financial transactions of any district, including a special water authority, if the state auditor determines that the audit is necessary. Requires a district audited under this subsection to reimburse the state auditor for the cost of performing the audit.

SECTION 2. (a) Requires the state auditor, notwithstanding Section 49.199(b), Water Code, as amended by this Act, and subject to approval by the Legislative Audit Committee for inclusion in the audit plan under Section 321.013(c) (relating to the recommendation of an audit plan for the state by the state auditor), Government Code, to conduct comprehensive financially related audits, including audits of the operations and performance, of the Brazos River Authority and the Lower Colorado River Authority.

(b) Requires a river authority audited under this section to cooperate and provide assistance and access to all necessary records, confidential or nonconfidential, to the state auditor in conducting the audit under this section.

(c) Requires the state auditor, not later than January 1, 2011, to prepare a written report for each audit conducted under this section and file a report in accordance with Section 321.014 (Audit Reports), Government Code.

(d) Requires a river authority audited under this section to reimburse the state auditor for the cost of performing the audit.

SECTION 3. Effective date: upon passage or September 1, 2009.