By: Fraser S.B. No. 795

## A BILL TO BE ENTITLED

1 AN ACT

- 2 relating to the audit of certain river authorities.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 4 SECTION 1. Subsection (b), Section 49.199, Water Code, is
- 5 amended to read as follows:
- 6 (b) The state auditor may audit the financial transactions
- 7 of any district, including a special water authority, if the state
- 8 auditor determines that the audit is necessary. A district audited
- 9 under this subsection shall reimburse the state auditor for the
- 10 cost of performing the audit.
- 11 SECTION 2. (a) Notwithstanding Subsection (b), Section
- 12 49.199, Water Code, as amended by this Act, and subject to approval
- 13 by the Legislative Audit Committee for inclusion in the audit plan
- 14 under Subsection (c), Section 321.013, Government Code, the state
- 15 auditor shall conduct comprehensive financially related audits,
- 16 including audits of the operations and performance, of the Brazos
- 17 River Authority and the Lower Colorado River Authority.
- 18 (b) A river authority audited under this section shall
- 19 cooperate and provide assistance and access to all necessary
- 20 records, confidential or nonconfidential, to the state auditor in
- 21 conducting the audit under this section.
- (c) Not later than January 1, 2011, the state auditor shall
- 23 prepare a written report for each audit conducted under this
- 24 section and file the report in accordance with Section 321.014,

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- 1 Government Code.
- 2 (d) A river authority audited under this section shall
- 3 reimburse the state auditor for the cost of performing the audit.
- 4 SECTION 3. This Act takes effect immediately if it receives
- 5 a vote of two-thirds of all the members elected to each house, as
- 6 provided by Section 39, Article III, Texas Constitution. If this
- 7 Act does not receive the vote necessary for immediate effect, this
- 8 Act takes effect September 1, 2009.