

1-1 By: Fraser S.B. No. 795  
1-2 (In the Senate - Filed February 11, 2009; March 4, 2009, read  
1-3 first time and referred to Committee on Natural Resources;  
1-4 April 30, 2009, reported adversely, with favorable Committee  
1-5 Substitute by the following vote: Yeas 9, Nays 1; April 30, 2009,  
1-6 sent to printer.)

1-7 COMMITTEE SUBSTITUTE FOR S.B. No. 795 By: Estes

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

1-10 relating to the audit of certain river authorities.

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

1-12 SECTION 1. Subsection (b), Section 49.199, Water Code, is  
1-13 amended to read as follows:

1-14 (b) The state auditor may audit the financial transactions  
1-15 of any district, including a special water authority, if the state  
1-16 auditor determines that the audit is necessary. A district audited  
1-17 under this subsection shall reimburse the state auditor for the  
1-18 cost of performing the audit.

1-19 SECTION 2. (a) Notwithstanding Subsection (b), Section  
1-20 49.199, Water Code, as amended by this Act, and subject to approval  
1-21 by the Legislative Audit Committee for inclusion in the audit plan  
1-22 under Subsection (c), Section 321.013, Government Code, the state  
1-23 auditor shall conduct comprehensive financially related audits,  
1-24 including audits of the operations and performance, of the Brazos  
1-25 River Authority and the Lower Colorado River Authority.

1-26 (b) A river authority audited under this section shall  
1-27 cooperate and provide assistance and access to all necessary  
1-28 records, confidential or nonconfidential, to the state auditor in  
1-29 conducting the audit under this section.

1-30 (c) Not later than January 1, 2011, the state auditor shall  
1-31 prepare a written report for each audit conducted under this  
1-32 section and file the report in accordance with Section 321.014,  
1-33 Government Code.

1-34 (d) A river authority audited under this section shall  
1-35 reimburse the state auditor for the cost of performing the audit.

1-36 SECTION 3. This Act takes effect immediately if it receives  
1-37 a vote of two-thirds of all the members elected to each house, as  
1-38 provided by Section 39, Article III, Texas Constitution. If this  
1-39 Act does not receive the vote necessary for immediate effect, this  
1-40 Act takes effect September 1, 2009.

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