

By: Patrick, Dan

S.B. No. 2335

A BILL TO BE ENTITLED

AN ACT

relating to auditing procedures and authority relating to county education departments in certain populous counties.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Sections 1, 2, and 3, Chapter 87 (H.B. 502), Acts of the 58th Legislature, Regular Session, 1963 (Article 2919g-1, Vernon's Texas Civil Statutes), are amended to read as follows:

Sec. 1. In a county with ~~[any counties having]~~ a population of three ~~[two]~~ million ~~[(2,000,000)]~~ or more according to the last preceding federal decennial census, the county auditor may ~~[is hereby authorized and required to]~~ audit all books, accounts, reports, vouchers, and other records relating to the financial aspects of any contractual relationship between the county and ~~[all funds handled by]~~ the county department of education. The county auditor shall make the results of any such audit ~~[shall be made]~~ public ~~[by the county auditor]~~.

Sec. 2. The county department of education ~~[auditor of any county to which this Act applies]~~ shall periodically have prepared by an independent auditor an ~~[, as soon as practicable,]~~ audit of all ~~[such]~~ books, accounts, reports, vouchers, and other records relating to funds handled by ~~[of]~~ the county department of education ~~[from the effective date of this Act back to the last preceding audit made of such books, accounts, reports, vouchers and other records by a county auditor of said county]~~. The [county

1 ~~auditor shall be reimbursed from the funds of the]~~ county
2 department of education shall deliver a copy of the audit prepared
3 under this section to the commissioners court of the county [~~for all~~
4 ~~expenses incurred in performing the first audit. Thereafter, the~~
5 ~~county auditor shall audit all such books, accounts, reports,~~
6 ~~vouchers and other records of the county department of education as~~
7 ~~often as is necessary to keep himself informed of the condition~~
8 ~~thereof, but in no case shall the interval between such audits~~
9 ~~exceed one (1) year].~~

10 Sec. 3. The county auditor of any county to which this Act
11 applies may [~~shall~~] set up such methods and procedures as are
12 necessary to conduct audits effectively. The county department of
13 education shall comply with such methods and procedures for
14 facilitating audits as determined by the county auditor.

15 SECTION 2. This Act takes effect immediately if it receives
16 a vote of two-thirds of all the members elected to each house, as
17 provided by Section 39, Article III, Texas Constitution. If this
18 Act does not receive the vote necessary for immediate effect, this
19 Act takes effect September 1, 2009.