

## **BILL ANALYSIS**

H.B. 3811  
By: Gallego  
County Affairs  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Currently, the required annual audit of the books and records of the Big Bend Regional Hospital District must be submitted to the district's board of directors and to the comptroller of public accounts by December 1, leaving the independent auditor only one month to complete the audit following the end of the fiscal year. Interested parties note that the auditor needs additional time to prepare the audit, which would allow more data to be collected for the audit and more time for the audit to be reviewed by the board and presented in a public meeting for approval. H.B. 3811 seeks to achieve these goals by changing the relevant statute relating to the annual audit of the books and records of the Big Bend Regional Hospital District.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

H.B. 3811 amends the Special District Local Laws Code to change from December 1 to March 1 the calendar day by which the board of directors of the Big Bend Regional Hospital District must file the required annual audit of the books and records of the district.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.