By: Carona S.B. No. 356

A BILL TO BE ENTITLED

1 AN ACT

- 2 relating to the audit of court registry funds in certain counties.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 4 SECTION 1. Section 117.123, Local Government Code, is
- 5 amended to read as follows:
- 6 Sec. 117.123. AUDIT. (a) The [In addition to the regular
- 7 auditing procedures of the county auditor, the] registry funds
- 8 shall be audited at the end of each county fiscal year by the county
- 9 <u>auditor or by</u> an independent certified public accountant or a firm
- 10 of independent certified public accountants of recognized
- 11 integrity and ability selected by the commissioners court.
- 12 (b) A written report of the audit shall be delivered to the
- 13 county judge, each county commissioner, and a clerk not later than
- 14 the 180th day [within 90 days] after the last day of the fiscal
- 15 year. A copy of the audit shall be kept at the clerk's office and
- 16 shall be open to inspection by any interested person during normal
- 17 office hours. The cost of the audit shall be paid by the county.
- SECTION 2. This Act takes effect immediately if it receives
- 19 a vote of two-thirds of all the members elected to each house, as
- 20 provided by Section 39, Article III, Texas Constitution. If this
- 21 Act does not receive the vote necessary for immediate effect, this
- 22 Act takes effect September 1, 2013.