S.B. No. 356

By: Carona (Ratliff)

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A BILL TO BE ENTITLED

AN ACT

2 relating to the audit of court registry funds in certain counties.

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 auditing procedures of the county auditor, the] registry funds 7 8 shall be audited at the end of each county fiscal year by the county auditor or by an independent certified public accountant or a firm 9 10 of independent certified public accountants of recognized integrity and ability selected by the commissioners court. 11

12 (b) A written report of the audit shall be delivered to the 13 county judge, each county commissioner, and a clerk <u>not later than</u> 14 <u>the 180th day</u> [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.

18 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.

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