

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**May 2, 2013**

**TO:** Honorable Garnet Coleman, Chair, House Committee on County Affairs

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: SB356** by Carona (Relating to the audit of court registry funds in certain counties.), **As Engrossed**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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The bill would amend the Local Government Code to require the registry funds to be audited at the end of each county fiscal year and would require the audit to be conducted by the county auditor, an independent certified public accountant (CPA), or an independent CPA firm selected by the commissioners court. The due date for the audit report submission would be changed from within 90 days to not later than the 180th day. Under current statute, the provisions of the bill would apply only to counties with a population of 1.3 million or more.

**Local Government Impact**

Bexar County projects estimated costs of \$38,800 in fiscal year (FY) 2014 with amounts increasing to \$41,998 in FY 2018 to continue paying an outside auditor to conduct an audit of the registry funds. To hire a Staff Auditor I to conduct audits, the county estimated costs of \$51,853 in FY 2014 with increasing amounts to \$56,127 in FY 2018.

Dallas County reported there would be savings not to perform an outside audit totaling an estimated \$35,000 in FY 2014 through FY 2018.

Harris County reported no fiscal impact to the county is anticipated.

**Source Agencies:**

**LBB Staff:** UP, KKR, TP