

AN ACT

relating to authority of the county auditor to examine and audit the records of certain special districts.

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

SECTION 1. Subchapter A, Chapter 115, Local Government Code, is amended by adding Section 115.0036 to read as follows:

Sec. 115.0036. EXAMINATION AND AUDIT OF RECORDS OF CERTAIN SPECIAL DISTRICTS. (a) The county auditor shall have continual access to and may, at the county auditor's discretion, examine the books, accounts, reports, vouchers, and any other records of:

(1) a special district if the district's budget requires the approval of the commissioners court; and

(2) any subsidiary of a special district described by Subdivision (1) that is supported wholly or partly by public funds.

(b) The county auditor, with the approval of the commissioners court, may audit the books, accounts, reports, vouchers, and any other records of an entity described by Subsection (a) if the county auditor determines an audit is necessary after conducting an examination under Subsection (a).

SECTION 2. This Act takes effect September 1, 2015.

President of the Senate

Speaker of the House

I hereby certify that S.B. No. 1510 passed the Senate on May 11, 2015, by the following vote: Yeas 31, Nays 0; and that the Senate concurred in House amendment on May 30, 2015, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

I hereby certify that S.B. No. 1510 passed the House, with amendment, on May 27, 2015, by the following vote: Yeas 144, Nays 0, two present not voting.

Chief Clerk of the House

Approved:

Date

Governor