

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

May 14, 2015

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

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1510 by Hancock (Relating to authority of the county auditor to examine and audit the records of certain special districts.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend the Local Government Code to require a county auditor to have continual access to examine or investigate the books and accounts of certain special districts and certain subsidiaries of special districts. The bill would permit a county auditor, with the approval of the commissioners court, to audit the books or accounts of certain special districts and certain subsidiaries of special districts if the county auditor determines an audit is necessary after conducting an examination.

Local Government Impact

No significant fiscal implication to units of local government is anticipated.

Source Agencies:

LBB Staff: UP, KVe, SD, EK