

The office of
County Auditor

Presented by Wally Hardgrove

El Paso County 1st Asst. County Auditor

TACA On The Road Training
Amarillo, Texas

What is a County Auditor?

- History and Background (*LGC 84*)
 - 1905 – created by statute
 - Pop. $\geq 10,200$ – Required
 - Pop. $< 10,200$ – Cct and DJs
 - Pop. $< 25,000^*$ – Joint employment allowed
- Independence
 - Appointed only by District Judge(s)
 - System of checks and balances

What is a County Auditor?

Cont'd

- Relationship to District Judge(s)
 - Appointments, salaries, # assistants
- Qualifications (*LGC 84.006*)
 - Competent, Competent, Competent
- Appointment (*LGC 84*)
 - Majority vote of DJs – Special meeting
 - Two year term
 - Oath & Bond requirements

What is a County Auditor?

Cont'd

- Auditor Salary
 - Set by DJs at Hearing (*LGC 152.031*)
 - Max. = highest paid elected county official with few exceptions (*LGC 152.032*)
- Staff
 - DJs approve list and salaries (*LGC 84.021*)
 - 5% increase limitation (*LGC 111*)

AUTHORITY OF THE COUNTY AUDITOR



Statutory Authority

- Oversight (*LGC 112.006*)
 - General oversight of books and records
 - See to strict enforcement of laws – county finances
- Access
 - Continual access to records (*LGC 115.001*)
 - Specialized Local Entity (*LGC 140.003*)
 - Criminal Fines/Fees (*CCP 103.011*)

Statutory Authority

cont'd

- Prescriptive (*LGC 112/114*)
 - Regulations for collecting & accounting
 - System of accounting (>190,000)
 - Time, manner, form of reports to Auditor
- Verification
 - Claims approval (*LCG 113.064*)
 - Claim incurred as provided by law (*LCG 113.065*)

Case Law Authority

Navarro Co v. Tullos (1922)

- The Court of Appeals held that the auditor could not be mandamus'd to turn his records over to a special auditor.
- The Court held that the duties of the county auditor cannot be delegated by the commissioners court to a special auditor.

Guerrero v. Refugio Co (946 SW 2d 558)

Crider v. Cox (960 SW 2d 703)

Case Law Authority *(cont'd)*

Agan v. Titus Co (Tx.Supr.Ct. 96-0683)

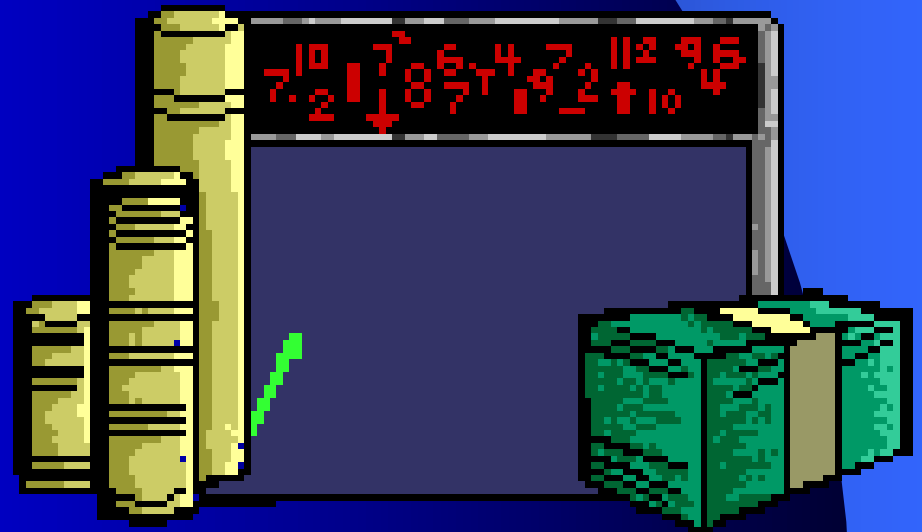
- Commissioners Court has the authority to delegate the payroll function to whatever county official it desired.
- Contains the most authoritative listing of the constitutional and statutory duties of the County Treasurer
- Reinforced the principle that any county functions that are not assigned to an officer by the constitution may be delegated to an officer by the legislature.
- Those duties that have been specifically assigned by the constitution or the legislature cannot be removed from an officer by the Commissioners Court.

Case Law Authority *(cont'd)*

Fullerton v. Harris Co (596 SW 2d 17520)

- Commissioners court is under ministerial duty to approve office equipment requested by the auditor absent an abuse of discretion in the request.
- Cct may reject the auditor's request for equip/supplies only if the request is excessive or unreasonable.
- Did not specifically determine whether the auditor's budget requires approval of the district judges.
- Commissioners court cannot dictate what equipment would be used in the auditor's office.

RESPONSIBILITY OF THE COUNTY AUDITOR



Responsibilities of the County Auditor

- Auditing
 - ❖ All funds due/collected/disposed
 - ❖ All funds/assets safeguarded
 - ❖ Examine books of all officials/departments
 - ❖ Review Internal Controls
- Accounting and Financial Reporting
 - ❖ Maintain General Ledger & chart of accts
 - ❖ Periodic reports – internal/external
 - ❖ Coordinate outside audits

Responsibilities of the County Auditor *(cont'd)*

- Budgeting
 - Sub. Ch. A – Auditor = assistant budget officer
 - Sub. Ch. B – Auditor = budget officer
 - Sub. Ch. C – CCT appoints budget officer
- Purchasing and Approval of Claims
 - Verify compliance with contracts
 - Legally acquired and budgeted expenditures

Responsibilities of the County Auditor *(cont'd)*

- Accounts Payable
 - ❖ Budgetary compliance
 - ❖ Co-sign checks with Treasurer
 - ❖ Optional Duties
- Payroll
 - ❖ Routine audits for compliance
 - ❖ Co-sign checks with Treasurer
 - ❖ Optional Duties
- Other

Challenges to the County Auditor

- Maintaining Independence
- Mastering Diverse Functions –
management of cash, debt, grants, & risks, personnel
& employment law, budgetary control, internal auditing
& financial reporting, etc
- Co-Existence
- Staff Recruitment
- “Inherent” Conflicts

Review

- Authority – four statutory authorities

- Responsibilities –

In a nutshell, the County Auditor is primarily responsible for insuring that county government is operated within the bounds of the law.

- Challenges – you name it!

Resources

Texas Association of Counties

- http://www.county.org/counties/desc_office/auditor.asp

Someone Knew What They Were Doing

- http://www.county.org/resources/library/county_mag/country/134/point.html

Texas Association of County Auditors

- <http://www.texascountyauditors.org>

Texas Attorney General – Opinion Subjects

- http://www.oag.state.tx.us/opinopen/opinions_headings.php

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