

APPENDIX A

Core Resources for Texas County Auditors By Source

Resource Types:
 I = Internet
 H = Hardcopy
 P = Personal Contact

TYPE	WHERE TO FIND IT	STRENGTHS / ATTRIBUTES	WEAKNESSES
VTCA Texas Statutes and the Texas Constitution – The backbone of County and Local Government			
H	The volumes frequently called the “Black law” can be found in the County Law Library, the County/District Attorney’s Office, a college library, or the County Auditor’s Office, if the Auditor subscribes to the service.	1) Helpful footnotes referencing legislative history, court cases, AG opinions and related statutes. 2) If user uses library copies the cost is virtually non-existent, but highlighting must be done on photocopies	1) User must rely on index’s that are not very user friendly 2) Subscription can be costly and takes up considerable shelf space 3) Volumes are updated with “pocket parts” until changes justify reprint of hard volume User must look in both places
I	Texas Legislatures website. http://tlo2.tlc.state.tx.us	1) Has a good search engine 2) Access is free	1) Provides the text of the statutes, but no footnote data except for legislative history
I	Texas Association of Counties http://www.county-laws.org/hitsver2.blp?data=ABCCOD2&site=TAC&stype=P&stern=&smode=and&pgno=0&par=0&dlevel=2&lib=	1) Has a good search engine 2) Provides index and access to AG opinions, Texas Rules & Regulations, etc. 2) The user can create a free account, and can maintain “sticky notes”, a history of searches, make bookmarks, and extract reports	1) Provides the text of the statutes, but no footnote data except for legislative history
Texas Administrative Code – A compilation of State Agency rules frequently seen in grant agreements, etc.			
I	Secretary of State Website www.sos.state.tx.us/tac	1) Primary source for agency rules on grants, etc.	1) None

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Texas Attorney General's Opinions – AG's interpretation and analysis of statutes			
I	Texas Attorney General's Website www.oag.state.tx.us	1) Good search engine 2) Provides access to the request that generated the opinion which helps to more clearly understand the scope and context of the opinion	1) None
County and Special District Law			
The closest work you will see of a "Textbook" on Texas counties and special districts, by David Brooks, as Volumes 35, 36 and 36A of the Texas Practice Series published by the West Publishing Company		1) Reads like a textbook in "plain English" 2) Brings together the statutes, attorney general opinions and court cases in a concise and clear manner 3) Indexed 4) Subscription keeps matters current	1) Annual subscription fee 2) Updates are in the form of pocket parts so you must read both the book and pocket parts to have total picture.
Texas Register			
Texas Secretary of State's Website - a weekly publication that serves as the notice bulletin of state agency rulemaking http://www.sos.state.tx.us/texreg/index.shtml		1) Primary value is in tracking current changes in the Texas Administrative Code on a current basis	1) Some information is available by subscription only
Federal Register			
National Archives and Records Administration - official daily publication for rules, proposed rules, and notices of Federal agencies and organizations, as well as executive orders and other presidential documents www.gpoaccess.gov/fr		1) Quick access to "CFRs" frequently referred to in grants	1) None

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<u>Guide to Texas Law for County Officials, 2006 edition</u>			
Published in .pdf format by the Texas Association of Counties http://www.county.org/resources/legal/pdf/GuidetoTexasLaws.pdf		1) Presents the statutory duties and statutory cites for each county official, including county auditors 2) Outline of official oaths and bond requirements	1) None
<u>County Auditor's Handbook – written by the Texas Association of County Auditors as a guide for a Texas county auditor's responsibilities</u>			
H	All county auditors should have a copy of this handbook.	Excellent discussion in textbook form of valuable info for new auditors and old auditors alike 1) History of the Texas county auditor 2) Structure of at "typical" county 3) The appointment process 4) Statutory responsibilities 5) Summary of laws governing county finances 6) Other key information	1) None
<u>TACA Audit Guide – written by the Texas Association of County Auditors as a guide to Texas county auditors in carrying out their audit duties</u>			
Texas Association of County Auditors Website contains a downloadable version in two different formats http://www.texascountyauditors.org/assoc/export/sites/texascountyauditors/downloads/TACA-Audit-Guide.pdf		1) Written by Texas County Auditors	1) Has not been updated since 1996
<u>TACA Listserve – sponsored by the Texas Association of Counties</u>			
Email address is tac-aud@list.county.org An Application to join the listserve is on page G-3 of the County Auditors Handbook		1) Very important "chat room" for exchanging information with other County Auditors	1) None

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State Comptrollers of Public Accounts		
<p>State Comptroller of Public Accounts – Local Government Assistance Division http://www.texasahead.org/lga/</p>	<p>This site is a plethora of information including, but not limited to:</p> <ol style="list-style-type: none"> 1) Model Purchasing Manual 2) Uniform Chart of Accounts for Texas Counties 3) New reporting Model Manual 4) FAQ's on Financial Management 5) Budgeting Handbook for Texas Counties 6) Schedules of fees/fines for all courts, sheriffs and constables. 	<p>1) None</p>
Office of Court Administration		
<p>Office of Court Administration www.courts.state.tx.us/oca/</p> <p>Task Force on Indigent Defense www.courts.state.tx.us/tfid/</p> <p>Judicial Committee on Information Technology www.courts.state.tx.us/jcit/</p> <p>Texas Courts Online www.courts.state.tx.us</p>	<ul style="list-style-type: none"> • research on court administration; staffing for judicial branch regulatory boards and policymaking bodies; information technology solutions, including the judicial information website; funding and standards for indigent defense services; fiscal and legal consultation for appellate courts; and staffing and administration for specialty courts. • statistics and analysis of court information and case activity; legislative responses and reports; comparative policy studies and recommendations. 	<p>1) None</p>

APPENDIX B
Core Resources for Texas County Auditors
By Subject Matter

TYPE	DESCRIPTION	COMMENTS
Multi--Subject Sources for General Information and Current Events		
I	Texas Association of Counties www.county.org	This site is the window to a great deal of information regarding Texas counties with links to many State and Federal agencies at the "About Texas Counties" / "Related Sites" dropdown boxes.
I	Texas Online Website – Official Portal of Texas www.texasonline.com/category.jsp?language=en&categoryId=6.2	A virtual goldmine of information for and about counties
I	Texas State Library and Archives Commission Texas Trail Website – Texas Records and Information Locator www.tsl.state.tx.us/trail/	The primary value of this site is that it serves as a search engine to search through the web servers of 180 State agencies
I	Texas Association of Counties – Resources www.county.org/resources/legal/public.asp	Downloadable publications on several subjects
Ad Valorem Tax Issues		
I	State Comptrollers of Public Accounts – Property Tax Assistance www.window.state.tx.us/taxinfo/proptax/	Comprehensive ad valorem tax information and FAQ's (Frequently Asked Questions)
Vehicle Taxes		
I	Texas Department of Transportation http://www.txdot.gov/	Motor Vehicle Registration and Titling FAQ's, fees, forms, etc. Also, under News/Correspondence section of web site there is an option for Registration & Title Bulletins. A search for "RTS" will yield updates about the RTS system use in automobile registration
Investment Issues		
I	Texas Association of Counties – County Investment Officer Certification http://www.county.org/education/CIProgram/	Certified Investment Officer program

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“Governmental Accounting Standards		
	GASB Home Page www.gasb.org/	1) Statements with some help in appendices
	Governmental Finance Officer’s Association www.gfoa.org/	GAAFR, published by the Government Finance Officers Association The “Blue Book”
I	State Comptrollers of Public Accounts – Local Government Assistance Division http://www.cpa.state.tx.us/lga/	1) Question & answer forum 2) Off-system bridge dates & cost 3) Capital asset / infrastructure info 4) Links to other key resources
Matters Related to Courts		
I	Texas Courts Online www.courts.state.tx.us	1) Contains a procedure manual for both District Clerks and County Clerks 2) Contains Court Cost and Fee handbooks for Justice Courts as well as County and District Clerks 3) Contains Court Financial Management Handbook – Counties (even has a section for “communicating with your county auditor”)
	Texas Comptroller of Public Accounts – Court Costs, Fees and Fines http://www.texasahead.org/lga/courtcosts07/96-865.pdf	Court Costs, Fees and Fines for Justice, County and District Courts – November 2007
	Texas Comptroller of Public Accounts – Justice of the Peace Manual http://www.texasahead.org/lga/sheriffs/sher09/2009S&CFeeManual.pdf	Justice of the Peace Manual – 2009
Sheriffs and Constables		
	Texas Comptroller of Public Accounts – Local Government - Sheriffs’ and Constables’ Fees http://www.texasahead.org/lga/sheriffs/	Sheriffs' and Constables' Fees
HIPAA		
I	Texas Association of Counties http://www.county.org/resources/HIPAA/	Health Insurance Portability and Accountability Act

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County Information Databases		
I	Texas Association of Counties http://www.cira.state.tx.us/assoc/cms	County Information Resources Agency (CIRA)
Salary Survey of County Officials & Employees		
I	Waters Consulting Group www.watersconsulting.com/texascountysalaries	This service provides an extensive survey of salary information of Texas county officials and employees. There is an annual subscription cost of \$250 for TAC Member counties
Elections Information		
I	Texas Secretary of State www.sos.state.tx.us/elections/index.shtml	
Records Management and the Public Information Act		
H	About the Public Information Act – a paperback publication of the Texas Association of Counties. This publication can be downloaded from TAC (download Public Records Handbook) http://www.county.org/resources/legal/pdf/PublicInformationAct.pdf	Everything you ever wanted to know about the Public Information Act including charges for copies, as set forth in the Texas Administrative Code Title 1, Part 5, Chapter 111, Subchapter C, Paragraph 111.63
I	Texas State Library www.tsl.state.tx.us/slrm/recordspubs/index.html	Access to publications such as records retention schedules, policy models for record management, guidelines for the management of electronic transactions and signed records, etc.
I	Public Information Act www.tsl.state.tx.us/agency/customer/pia.html	Information on the Public Information Act
County Purchasing		
I	Texas Association of Counties www.county.org/market/	FAQ's, Guide to County Purchasing, Guide to County Products and Services, reverse auctions, library of sample bids and links to cooperative purchasing agencies.
I	Texas Comptroller of Public Accounts – http://www.texasahead.org/lga/chart/96-961.pdf	Downloadable version of the Uniform Chart of Accounts

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Policy and Procedure Samples		
I	Aspirant Education, Inc. - DmeManual http://www.dmmanual.com/	Several downloadable policy / document samples
Labor Related Issues		
I	United States Department of Labor http://www.dol.gov/	
I	Texas Department of Insurance – Workers Comp www.tdi.state.tx.us/consumer/wc.html	Workers compensation manual and link to current and past worker classification rates.
I	Texas County and District Retirement System www.tcdrs.org/	Information related to Texas County and District Retirement System
I	Texas Workforce Commission http://www.twc.state.tx.us/ui/lablaw/lablaw.html	Texas Minimum Wage Act, Texas Payday Act
I	www.twc.state.tx.us/customers/bemp/bempsub2.html	Unemployment, labor law and appeals information

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Reporting		
I	Texas Department of Information Resources http://www.dir.state.tx.us/	Inventory of current reports due to State Agencies by Texas Counties, if applicable
I	SEC Continuing Disclosure Rules (Rule 15c2-12) www.sec.gov/info/municipal.shtml	Rules and forms for continuing disclosure related to debt issues after January 1, 1996
H	Appendix A of this syllabus	Appendix A contains statutory references to the County Auditor's reporting requirements
	<p>Internal Revenue Service</p> <p>IRS Home http://www.irs.gov/</p> <p>Tax Bulletins http://www.unclefed.com/Tax-Bulls/</p> <p>U.S. Tax Code http://www.fourmilab.ch/ustax/ustax.html</p> <p>Social Security Reporting http://www.socialsecurity.gov/employer/ssnv.htm</p> <p>Code of Federal Regulations http://www.access.gpo.gov/cgi-bin/cfrassemble.cgi?title=200126</p>	

LOCAL GOVERNMENT
CODE INDEX

CHAPTER	
83	County Treasurer
84	County Auditor
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112	Financial Accounting
113	Management of County Money
114	Financial Reports
115	Audit of County Finances
116	Depositories
117	Depositories- Trust Funds / Court Registry
118	Fees Charged by County Officers
130	Misc. Financial Provisions Affecting Counties
132	Payment of Fees By Credit Card or Electronic Means
152	Compensation, Expenses, and Allowances of County Officers and Employees
153	Compensation of County Officers on Fee Basis
154	Compensation of District, County, and Precinct Officers on Salary Basis
155	Deductions From Compensation of County Employees
156	Electronic Funds Transfer
159	Financial Disclosure By County Officers and Employees
160	Grievance Procedures for County Employees

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DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR
CODE OF CRIMINAL PROCEDURE

Art. 17.441. CONDITIONS REQUIRING MOTOR VEHICLE IGNITION INTERLOCK.

- (a) Except as provided by Subsection (b), a magistrate shall require on release that a defendant charged with a subsequent offense under Sections 49.04-49.06, Penal Code, or an offense under Section 49.07 or 49.08 of that code:
- (d) The magistrate may designate an appropriate agency to verify the installation of the device and to monitor the device. If the magistrate designates an agency under this subsection, in each month during which the agency verifies the installation of the device or provides a monitoring service the defendant shall pay a fee to the designated agency in the amount set by the magistrate. The defendant shall pay the initial fee at the time the agency verifies the installation of the device. In each subsequent month during which the defendant is required to pay a fee the defendant shall pay the fee on the first occasion in that month that the agency provides a monitoring service. The magistrate shall set the fee in an amount not to exceed \$10 as determined by the county auditor, or by the commissioners court of the county if the county does not have a county auditor, to be sufficient to cover the cost incurred by the designated agency in conducting the verification or providing the monitoring service, as applicable in that county.

Art. 103.011. AUDIT.

An officer shall deliver the receipt book or a copy of any receipt records contained in a computer database to the county auditor at the end of each month's business or at the end of each month shall allow the county auditor electronic access to receipt records contained in the computer database. The county auditor shall examine the receipt book or computer records and determine whether the money collected has been properly disposed of. If each receipt in a receipt book has been used, the county auditor shall keep the book. If any receipt in the book has not been used, the auditor shall return the book to the officer. The county auditor may keep a copy of computer generated receipt records delivered to the county auditor. Any person may inspect a receipt book or a computer generated receipt record kept by the county auditor.

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ELECTION CODE**

**CHAPTER 66.
DISPOSITION OF RECORDS AND SUPPLIES AFTER
ELECTION**

**§ 66.060. DELIVERY AND PRESERVATION OF KEY TO BALLOT BOX
NO. 3.**

- (a) The presiding judge shall deliver the key to ballot box no. 3 in person to the following authority:
- (1) the sheriff, for an election ordered by the governor or a county authority or for a primary election, except that in a year in which the office of sheriff is regularly on the ballot the presiding judge shall deliver the key to the county judge, and if both those offices are on the same ballot because of the filling of an unexpired term the key shall be delivered to the county auditor or to a designated member of the commissioners court who is not on the ballot and who is appointed by the court if the county does not have a county auditor;

**TITLE 3.
ELECTION OFFICERS AND OBSERVERS**

**CHAPTER 31.
OFFICERS TO ADMINISTER ELECTIONS**

§ 31.099. FILING COPIES OF CONTRACT.

- (a) Not later than the 10th day after the date an election services contract is executed, the county election officer shall file a copy of the contract with:
- (1) the county treasurer or, in a county not having a treasurer, the county judge; and
 - (2) the county auditor or, in a county not having an auditor, the county judge.

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GOVERNMENT CODE

CHAPTER 45.
COUNTY ATTORNEYS

SUBCHAPTER B.
PROVISIONS APPLICABLE TO SPECIFIC COUNTIES

§ 45.125. BROWN COUNTY.

The county attorney of Brown County or the Commissioners Court of Brown County may accept gifts or grants from any individual, partnership, corporation, trust, foundation, association, or governmental entity for the purpose of financing or assisting the operation of the office of county attorney in Brown County. The county attorney shall account for and report to the county auditor all gifts and grants accepted under this section.

CHAPTER 46.
PROFESSIONAL PROSECUTORS

§ 46.005. LIMITATIONS ON LAW PRACTICE.

- (a) A state prosecutor may not engage in the private practice of law but may complete all civil cases that are not in conflict with the interest of any of the counties of the district in which the prosecutor serves and that are pending in court before the prosecutor takes office.
- (b) A state prosecutor may not accept a fee from an attorney to whom the prosecutor has referred a case.
- (c) This section applies to a county prosecutor and any assistant of a prosecutor if, from all state and county funds received, the county prosecutor or assistant receives a salary that is equal to or more than 80 percent of the benchmark salary.
- (d) This section does not apply to a county prosecutor who files with the county auditor an annual written waiver of the amount of compensation that is equal to or exceeds 80 percent of the benchmark salary. An amount waived under this subsection shall be used for expenses of the county prosecutor's office.
- (e) This section does not apply to a county prosecutor who, before September 1, 1999, was paid in excess of the benchmark salary by the county in which the prosecutor serves.

CHAPTER 71.
TEXAS JUDICIAL COUNCIL

SUBCHAPTER C.
POWERS AND DUTIES

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§ 71.0351. INDIGENT DEFENSE INFORMATION.

- (a) In each county, not later than November 1 of each odd-numbered year and in the form and manner prescribed by the Task Force on Indigent Defense, the following information shall be prepared and provided to the Office of Court Administration of the Texas Judicial System:
- (1) a copy of all formal and informal rules and forms that describe the procedures used in the county to provide indigent defendants with counsel in accordance with the Code of Criminal Procedure, including the schedule of fees required under Article 26.05 of that code;
 - (2) any revisions to rules or forms previously submitted to the office of court administration under this section; or
 - (3) verification that rules and forms previously submitted to the office of court administration under this section still remain in effect.
- (b) Except as provided by Subsection (c):
- (1) the local administrative district judge in each county, or the person designated by the judge, shall perform the action required by Subsection (a) with respect to all rules and forms adopted by the judges of the district courts trying felony cases in the county; and
- (e) In each county, the county auditor, or the person designated by the commissioners court if the county does not have a county auditor, shall prepare and send to the Office of Court Administration of the Texas Judicial System in the form and manner prescribed by the Task Force on Indigent Defense and on a monthly, quarterly, or annual basis, with respect to legal services provided in the county to indigent defendants during each fiscal year, information showing the total amount expended by the county to provide indigent defense services and an analysis of the amount expended by the county:
- (1) in each district, county, statutory county, and appellate court;
 - (2) in cases for which a private attorney is appointed for an indigent defendant;
 - (3) in cases for which a public defender is appointed for an indigent defendant;
 - (4) in cases for which counsel is appointed for an indigent juvenile under Section 51.10(f), Family Code; and
 - (5) for investigation expenses, expert witness expenses, or other litigation expenses.
- (f) As a duty of office, each district and county clerk shall cooperate with the county auditor or the person designated by the commissioners' court and the commissioners court in retrieving information required to be sent to the Office of Court Administration of the Texas Judicial System under this section and under a reporting plan developed by the Task Force on Indigent Defense under Section 71.061(a).

CHAPTER 76.

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COMMUNITY SUPERVISION AND CORRECTIONS
DEPARTMENTS

§ 76.004. DEPARTMENT DIRECTOR; FISCAL OFFICER.

- (a) After complying with the requirements of Subsection (h), the judges described by Section 76.002 shall appoint a department director who must meet, at a minimum, the eligibility requirements for officers established under Section 76.005.
- (a-1) The department director shall perform or delegate the responsibility for performing the following duties:
- (1) overseeing the daily operations of the department;
 - (2) preparing annually or biennially a budget for the department;
 - (3) negotiating and entering into contracts on behalf of the department;
 - (4) establishing policies and procedures for all functions of the department;
 - (5) developing personnel policies and procedures, including disciplinary proceedings; and
 - (6) establishing procedures and practices through which the department will address an employment-related grievance.
- (b) The department director shall employ a sufficient number of officers and other employees to conduct presentence investigations, supervise and rehabilitate defendants placed on community supervision, enforce the conditions of community supervision, and staff community corrections facilities. A person employed under this subsection is an employee of the department and not of the judges or judicial districts.
- (c) The judges described by Section 76.002 may appoint for the department a fiscal officer, other than the county auditor. The fiscal officer is responsible for:
- (1) managing and protecting funds, fees, state aid, and receipts to the same extent that a county auditor manages county funds and funds of other local entities;
 - (2) ensuring that financial transactions of the department are lawful and allowable; and
 - (3) prescribing accounting procedures for the department.
- (d) The judges described by Section 76.002 may appoint a person as fiscal officer only after investigating the person and determining that the person is:
- (1) a person of unquestionably good moral character and intelligence; and
 - (2) a financial officer with at least two years' experience in auditing and accounting.
- (e) A fiscal officer appointed under this section, before beginning employment and not later than the 20th day after the date of appointment, shall:
- (1) take an oath stating that the person meets the qualifications required by this section and will not have a personal interest in any contract entered into by the department; and
 - (2) execute a good and sufficient surety bond that:

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- (A) is in the amount of \$5,000 or more;
 - (B) is approved by and payable to the judges described by Section 76.002; and
 - (C) is conditioned on the faithful performance by the fiscal officer of the officer's duties.
- (f) The judges described by Section 76.002 shall set the annual compensation of a fiscal officer appointed under this section, and the department shall pay all costs related to the functions of the fiscal officer.
- (g) Subsections (c)-(f) do not diminish the rights of the following officers or entities to examine and audit accounts, records, receipts, and expenditures of a department:
- (1) the county auditor of a county served by the department;
 - (2) the comptroller;
 - (3) the state auditor; and
 - (4) the division.
- (h) When there is a vacancy in the position of department director, the judges described by Section 76.002 shall:
- (1) publicly advertise the position;
 - (2) post a job description, the qualifications for the position, and the application requirements;
 - (3) conduct a competitive hiring process and adhere to state and federal equal employment opportunity laws; and
 - (4) review applicants who meet the posted qualifications and comply with the application requirements.

CHAPTER 402.
ATTORNEY GENERAL

SUBCHAPTER C.
OPINIONS

§ 402.041. DEFINITION.

In this subchapter "opinion" means advice or a judgment or decision and the legal reasons and principles on which it is based.

§ 402.042. QUESTIONS OF PUBLIC INTEREST AND OFFICIAL DUTIES.

- (a) On request of a person listed in Subsection (b), the attorney general shall issue a written opinion on a question affecting the public interest or concerning the official duties of the requesting person.
- (b) An opinion may be requested by:
 - (1) the governor;
 - (2) the head of a department of state government;
 - (3) a head or board of a penal institution;
 - (4) a head or board of an eleemosynary institution;
 - (5) the head of a state board;
 - (6) a regent or trustee of a state educational institution;

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- (7) a committee of a house of the legislature;
 - (8) a county auditor authorized by law; or
 - (9) the chairman of the governing board of a river authority.
- (c) A request for an opinion must be in writing and sent by certified or registered mail, with return receipt requested, addressed to the office of the attorney general in Austin. The attorney general shall:
- (1) acknowledge receipt of the request not later than the 15th day after the date that it is received; and
 - (2) issue the opinion not later than the 180th day after the date that it is received, unless before that deadline the attorney general notifies the requesting person in writing that the opinion will be delayed or not rendered and states the reasons for the delay or refusal.
- (d) The attorney general and the requesting person by written agreement may waive the provisions of Subsections (a) and (c) if the waiver does not substantially prejudice any person's legal rights.

CHAPTER 511.
COMMISSION ON JAIL STANDARDS

§ 511.016. AUDITS.

- (a) Each county auditor shall provide the commission with a copy of each audit of the county jail's commissary operations the auditor performs under Section 351.0415, Local Government Code, and a copy of the annual financial audit of general operations of the county jail. The county auditor shall provide a copy of an audit not later than the 10th day after completing the audit.

CHAPTER 1477.
OBLIGATIONS FOR OTHER COUNTY PURPOSES

SUBCHAPTER H.
REVENUE ANTICIPATION NOTES IN CERTAIN COUNTIES

§ 1477.351. APPLICABILITY OF SUBCHAPTER.

This subchapter applies only to a county that has a county auditor.

§ 1477.352. AUTHORITY TO ISSUE REVENUE ANTICIPATION NOTES.

The county may issue revenue anticipation notes to pay for current expenses of the county only if the county auditor:

- (1) recommends that action; and
- (2) identifies the revenue anticipated to be used for repayment of the notes.

CHAPTER 1431.
ANTICIPATION NOTES

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§ 1431.002. AUTHORITY TO ISSUE ANTICIPATION NOTES.

- (a) The commissioners' court of a county by order, on the recommendation of the county auditor or the county budget officer, as applicable, or the governing body of an eligible countywide district may authorize the issuance of an anticipation note.
- (b) The governing body of a municipality by ordinance may authorize the issuance of an anticipation note.
- (c) The governing body of an eligible school district by order may authorize the issuance of an anticipation note.

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HEALTH AND SAFETY CODE

CHAPTER 191.
ADMINISTRATION OF VITAL STATISTICS RECORDS

§ 191.001. DEFINITIONS.

In this title:

- (1) "Board" means the Texas Board of Health.
- (2) "Department" means the Texas Department of Health.

§ 191.030. RECORDS FILED WITH COUNTY.

- (a) Not later than the 10th day of each month, the local registrar shall file with the commissioners court or the county auditor, as appropriate, a copy of each birth, death, and fetal death certificate filed with the local registrar during the preceding month.
- (b) Each copy must show the local registrar's file date and signature.
- (c) The copies shall be deposited in the county clerk's office.
- (d) This subsection does not apply in a municipality that has an ordinance requiring that a copy of each birth, death, and fetal death certificate be permanently filed in the office of the municipality's registrar.

CHAPTER 715.
CERTAIN HISTORIC CEMETERIES

§ 715.006. SERVICE OF CITATION.

- (a) Before the 31st day after the date an action is commenced by a nonprofit corporation under this chapter, the nonprofit corporation shall cause citation to be issued and served by certified mail, return receipt requested, on:
 - (1) the record owners of the real property comprising the cemetery at their last known addresses;
 - (2) the owners of plots in the cemetery at their last known addresses;
 - (3) the Texas Historical Commission at its office in Austin, Texas;
 - (4) the Texas Funeral Service Commission; and
 - (5) the county auditor of the county in which the cemetery is located.
- (b) The citation must be accompanied by a copy of the petition.
- (c) If the address or identity of a plot owner is not known and cannot be ascertained with reasonable diligence, service by publication shall be made on the plot owner by publishing notice at least three times in a newspaper of general circulation in the county in which the cemetery is located. If there is not a newspaper of general circulation in the county in which the cemetery is located, the notice may be published in a newspaper of general circulation in an adjoining county.

§ 715.011. POWERS AND DUTIES OF NONPROFIT CORPORATION; TRUST FUND.

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- (a) A nonprofit corporation authorized to restore, operate, and maintain a historic cemetery may divide cemetery property into lots and subdivisions for cemetery purposes and charge reasonable assessments on the property for the purposes of general improvement and maintenance of the cemetery.
- (b) The nonprofit corporation may sell and convey the exclusive right of sepulture in any unsold plot in the cemetery if, before the sale and conveyance of any right of sepulture, the nonprofit corporation establishes a trust fund to provide for the perpetual maintenance of the cemetery.
- (c) The county auditor of the county in which the cemetery is located shall act as the trustee of the trust fund.
- (d) The nonprofit corporation shall deposit in the trust fund the amount required under the written plan incorporated in the court's order not later than the 20th day after the last day of the month in which the total purchase price of a plot has been paid in full.
- (e) The nonprofit corporation shall file a monthly statement with the county auditor, signed by the president and secretary of the nonprofit corporation, that verifies that all funds required to be deposited in the trust fund during the preceding month have been deposited in the trust fund and that any income disbursed from the trust fund during the preceding month was used by the nonprofit corporation for the maintenance and care of the cemetery.
- (f) The principal of a trust fund established under this section may not be reduced voluntarily, and it must remain inviolable.
- (g) The trust fund and the trustee are governed by Title 9, Property Code.
- (h) The trustee may receive and hold as part of the trust fund any property contributed as a gift or grant to the trust fund for the perpetual maintenance of the historic cemetery.
- (i) The income of the trust fund may be applied in the manner the directors of the nonprofit corporation determine to be for the best interest of the cemetery and may be used only for the maintenance and care of the cemetery.
- (j) A district court of the county in which the historic cemetery is located shall appoint a suitable successor trustee of a trust fund established under this section if the county auditor resigns the position of trustee of the trust fund or fails to act as its trustee.
- (k) The county auditor or other person who acts as the trustee of a trust fund established under this section is not civilly or criminally liable for acts performed in the good faith administration of the trust fund.

CHAPTER 775.
EMERGENCY SERVICES DISTRICTS

§ 775.001. DEFINITIONS.

In this chapter:

- (1) "Board" means the board of emergency services commissioners.
- (2) "District" means an emergency services district created under this chapter.

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DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR
SUBCHAPTER E.
FINANCES AND BONDS

§ 775.082. AUDIT OF DISTRICT IN LESS POPULOUS COUNTIES.

- (a) The county auditor of a county that contains any part of the district shall have access to the books, records, officials, and assets of the district.
- (b) A district shall prepare and file with the commissioners court of each county that contains any part of the district on or before June 1 of each year an audit report of the district's fiscal accounts and records. The audit shall be performed and the report shall be prepared at the expense of the district. The county auditor, with the approval of the commissioners' court, shall adopt rules relating to the format of the audit and report. If a district is located in more than one county, the county auditors, with the approval of the commissioners court of each county in which the district is located, shall adopt uniform rules relating to the format of the audit and report.
- (c) The person who performs the audit and issues the report must be an independent certified public accountant or firm of certified public accountants licensed in this state, unless the commissioners court by order requires the audit to be performed by the county auditor at least 120 days before the end of the district's fiscal year.
- (d) The commissioners' court, on application made to the commissioners' court by the district, may extend up to an additional 30 days the deadline for filing the audit report.
- (e) If the district fails to complete and file the audit report within the time provided by Subsection (b) or (d), the commissioners court may order the county auditor to perform the audit and issue the report. If a district is located in more than one county, the commissioners court of each county in which the district is located shall designate by joint order a county auditor of one of the counties to perform the audit and issue the report.
- (f) The district shall pay all costs incurred by the county auditor to perform an audit and issue the report required by this section, unless otherwise ordered by the commissioners court or by joint order of the commissioners courts, if the district is located in more than one county.
- (g) This section does not apply to a district located wholly in a county with a population of more than three million.

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HUMAN RESOURCES CODE

CHAPTER 152.
JUVENILE BOARDS

**§ 152.0213. COLLECTION AND DISBURSEMENT OF SUPPORT PAYMENTS
IN BEXAR COUNTY**

- (c) The juvenile officer shall keep an accurate and complete record of money received and disbursed under this section. The record is open for public inspection. The county auditor shall inspect and examine the records and audit the accounts quarterly. The auditor shall report the results of the audit to the juvenile board and include any recommendations the auditor may have.

§ 152.0263. BRAZORIA COUNTY CHILD SUPPORT OFFICE.

- (b) The judges of the district courts in a county served by an office may appoint an administrator and other assistants to serve two-year terms. The administrator shall obtain a surety bond in an amount determined by the county auditor from a solvent surety company authorized to make the bonds in this state and approved by the county auditor. The bond shall be conditioned on the faithful performance of the administrator's duties and on the proper accounting of the money entrusted to the administrator. The county shall pay the premium for the bond from the general fund of the county, the child support fund, or any other available fund.
- (d) The office shall keep an accurate and complete record of money received and disbursed under this section. The record is open for public inspection. The county auditor or other authorized county officer or employee shall inspect and examine the records and audit the accounts quarterly. The auditor shall report the results of the audit to the judges and include any recommendations the auditor may have.

§ 152.0264. BRAZORIA COUNTY CHILD SUPPORT SERVICE FEE.

- (f) An accurate and complete record of money received under this section shall be kept. The county auditor or other authorized person shall audit the child support fund regularly. An annual report of the receipts and expenditures of the fund shall be made to the commissioners court.

**§ 152.0373. COLLECTION AND DISBURSEMENT OF SUPPORT PAYMENTS
IN CAMERON COUNTY.**

- (b) The juvenile probation officer shall keep a record of money received and disbursed in a well-bound book subject to public inspection in the probation office. The county auditor shall audit the records.

§ 152.0461. COCHRAN COUNTY.

- (h) The county auditor shall serve as the board's fiscal officer.

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§ 152.0773. COLLECTION AND DISBURSEMENT OF SUPPORT PAYMENTS IN EL PASO COUNTY.

- (b) If the juvenile board designates the juvenile probation officer to receive the payments, the officer shall work in the court as an officer of the court. The officer shall obtain a surety bond in an amount determined by the county auditor from a solvent surety company authorized to make the bonds in this state and approved by the county auditor. The bond shall be conditioned on the faithful performance of the officer's duties and on the proper accounting of the money entrusted to the officer.

§ 152.0852. FORT BEND COUNTY CHILD SUPPORT OFFICE.

- (b) The judges of the district courts in a county served by an office may appoint an administrator and other assistants to serve two-year terms. The administrator shall obtain a surety bond in an amount determined by the county auditor from a solvent surety company authorized to make the bonds in this state and approved by the county auditor. The bond shall be conditioned on the faithful performance of the administrator's duties and on the proper accounting of the money entrusted to the administrator. The county shall pay the premium for the bond from the general fund of the county, the child support fund, or any other available fund.
- (d) The office shall keep an accurate and complete record of money received and disbursed under this section. The record is open for public inspection. The county auditor or other authorized county officer or employee shall inspect and examine the records and audit the accounts quarterly. The auditor shall report the results of the audit to the judges and include any recommendations the auditor may have.

§ 152.0853. FORT BEND COUNTY CHILD SUPPORT SERVICE FEE.

- (f) An accurate and complete record of money received under this section shall be kept. The county auditor or other authorized person shall audit the child support fund regularly. An annual report of the receipts and expenditures of the fund shall be made to the commissioners court.

§ 152.0903. COLLECTION AND DISBURSEMENT OF SUPPORT PAYMENTS IN GALVESTON COUNTY.

- (b) The juvenile probation officer shall keep a record of money received and disbursed in a well-bound book subject to public inspection in the probation office. The county auditor shall audit the records.

§ 152.1041. HANSFORD COUNTY.

- (e) The county auditor shall serve as the board's fiscal officer.

§ 152.1074. HARRIS COUNTY CHILD SUPPORT DEPARTMENT.

- (e) The director or the county officer designated to create an office of child support within the county officer's department or the county officer's agent shall keep an accurate and complete record of all receipts and disbursements

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of funds under this section. The county auditor shall inspect the record, audit the accounts annually, and make a report of the auditor's findings and recommendations to the commissioners court.

- (j) If the commissioners court contracts with a private entity to collect or disburse support payments or the fee prescribed by this section, the commissioners court shall require the entity to keep accurate and complete records of all receipts and disbursements. The entity shall permit the county auditor to inspect the entity's records and audit the accounts annually. The commissioners court shall also require the entity to execute a surety bond. The bond must be similar to the bond required by Subsection (c), but the commissioners court may not pay the premium for the bond.

§ 152.1161. HOCKLEY COUNTY.

- (h) The county auditor shall serve as the board's fiscal officer.

§ 152.1293. COLLECTION AND DISBURSEMENT OF SUPPORT PAYMENTS IN JEFFERSON COUNTY.

- (b) The juvenile probation officer shall keep a record of money received and disbursed in a well-bound book in the probation office. The payment book is open to public inspection. The county auditor shall audit the records.

§ 152.1583. COLLECTION AND DISBURSEMENT OF SUPPORT PAYMENTS IN LUBBOCK COUNTY.

- (b) The juvenile probation officer shall keep a record of money received and disbursed in a well-bound book subject to public inspection in the probation office. The county auditor shall audit the records.

§ 152.1673. MATAGORDA COUNTY CHILD SUPPORT OFFICE.

- (b) The judges of the district courts in a county served by an office may appoint an administrator and other assistants to serve two-year terms. The administrator shall obtain a surety bond in an amount determined by the county auditor from a solvent surety company authorized to make the bonds in this state and approved by the county auditor. The bond shall be conditioned on the faithful performance of the administrator's duties and on the proper accounting of the money entrusted to the administrator. The county shall pay the premium for the bond from the general fund of the county, the child support fund, or any other available fund.
- (d) The office shall keep an accurate and complete record of money received and disbursed under this section. The record is open for public inspection. The county auditor or other authorized county officer or employee shall inspect and examine the records and audit the accounts quarterly. The auditor shall report the results of the audit to the judges and include any recommendations the auditor may have.

§ 152.1674. MATAGORDA COUNTY CHILD SUPPORT SERVICE FEE.

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- (f) An accurate and complete record of money received under this section shall be kept. The county auditor or other authorized person shall audit the child support fund regularly. An annual report of the receipts and expenditures of the fund shall be made to the commissioners court.

§ 152.1843. COLLECTION AND DISBURSEMENT OF SUPPORT PAYMENTS IN NUECES COUNTY.

- (b) The juvenile probation officer shall keep a record of money received and disbursed in a well-bound book subject to public inspection in the probation office. The county auditor shall audit the records.

§ 152.1872. ORANGE COUNTY CHILD SUPPORT OFFICE AND SUPPORT FEE.

- (f) Fees collected under this section and Section 152.1873 shall be deposited in a separate fund known as the "Child Support Fund" by the county treasurer. A record shall be kept of all fees collected and expended. The child support fund is subject to regular audit by the county auditor or other authorized person. An annual report of receipts and expenditures in the account shall be made to the commissioners court.

§ 152.2182. SMITH COUNTY CHILD SUPPORT OFFICE.

- (b) The juvenile board may appoint an administrator and other necessary assistants to serve two-year terms. The administrator shall obtain a surety bond in an amount determined by the county auditor from a solvent surety company authorized to make the bonds in this state and approved by the county auditor. The bond shall be conditioned on the faithful performance of the administrator's duties and on the proper accounting of the money entrusted to the administrator. The county shall pay the premium for the bond from the general fund of the county, the child support fund, or any other available fund.
- (d) The office shall keep an accurate and complete record of money received and disbursed under this section. The county auditor or other authorized county officer or employee shall inspect and examine the records and audit the accounts quarterly. The record is open to the inspection by the public. The auditor shall report the results of the audit to the judges and include any recommendations the auditor may have.

§ 152.2183. SMITH COUNTY CHILD SUPPORT SERVICE FEE.

- (f) A record of money received under this section shall be kept. The county auditor or other authorized person shall audit the child support fund regularly. An annual report of the receipts and expenditures of the fund shall be made to the commissioners court.

§ 152.2263. COLLECTION AND DISBURSEMENT OF SUPPORT PAYMENTS IN TARRANT COUNTY.

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- (c) The juvenile probation officer shall keep an accurate and complete record of money received and disbursed under this section. The record is open for public inspection. The county auditor shall inspect and examine the records and audit the accounts quarterly. The auditor shall report the results of the audit to the juvenile board and include any recommendations the auditor may have.

§ 152.2332. COLLECTION AND DISBURSEMENT OF SUPPORT PAYMENTS IN TRAVIS COUNTY.

- (c) The officer shall keep an accurate and complete record of money received and disbursed under this section. The records are court records and may be inspected at reasonable times by the parties, their representatives, and attorneys. The records may be introduced into evidence as prescribed by the Texas Rules of Evidence. The county auditor shall inspect and examine the records and audit the accounts quarterly. The auditor shall report the results of the audit to the juvenile board and include any recommendations the auditor may have.

§ 152.2473. WHARTON COUNTY CHILD SUPPORT OFFICE.

- (b) The judges of the district courts in a county served by an office may appoint an administrator and other assistants to serve two-year terms. The administrator shall obtain a surety bond in an amount determined by the county auditor from a solvent surety company authorized to make the bonds in this state and approved by the county auditor. The bond shall be conditioned on the faithful performance of the administrator's duties and on the proper accounting of the money entrusted to the administrator. The county shall pay the premium for the bond from the general fund of the county, the child support fund, or any other available fund.
- (d) The office shall keep an accurate and complete record of money received and disbursed under this section. The record is open for public inspection. The county auditor or other authorized county officer or employee shall inspect and examine the records and audit the accounts quarterly. The auditor shall report the results of the audit to the judges and include any recommendations the auditor may have.

§ 152.2474. WHARTON COUNTY CHILD SUPPORT SERVICE FEE.

- (f) An accurate and complete record of money received under this section shall be kept. The county auditor or other authorized person shall audit the child support fund regularly. An annual report of the receipts and expenditures of the fund shall be made to the commissioners court.

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DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR**

Local Government Code

**CHAPTER 84.
COUNTY AUDITOR**

**SUBCHAPTER A.
GENERAL PROVISIONS**

§ 84.001. EFFECT OF REFERENCE TO "DISTRICT JUDGES"; MAJORITY VOTE REQUIRED.

- (a) In this chapter, a reference to district judges means the district judges having jurisdiction in the county.
- (b) A majority vote of the district judges is required to perform an act required or permitted of the district judges unless the law specifically provides otherwise. If only one district judge has jurisdiction in the county, the judge may act alone.

§ 84.002. APPOINTMENT OF COUNTY AUDITOR.

- (a) In a county with a population of 10,200 or more, the district judges shall appoint a county auditor.
- (b) In a county with a population of less than 10,200:
 - (1) the district judges may appoint a county auditor if the judges determine that the county's financial circumstances warrant the appointment; and
 - (2) the district judges shall appoint a county auditor if:
 - (A) the commissioners' court finds that a county auditor is necessary to carry out county business and enters an order in its minutes stating the reason for this finding;

§ 84.003. PROCEDURE FOR APPOINTMENT.

- (a) The district judges shall appoint the county auditor at a special meeting held for that purpose. If a majority of the judges cannot agree on the selection of a person as county auditor, one of the judges shall certify that fact to the governor, who shall appoint another district judge to act and vote with the district judges to select the county auditor.
- (b) The clerk of the district court shall record the judges' action in the minutes of the court and certify it to the commissioners' court. The commissioners' court shall record in its minutes the judges' action and an order directing the payment of the auditor's salary.

§ 84.004. TERM.

The term of office of a county auditor is two years.

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§ 84.005. PROCEDURE FOR APPOINTMENT AND TERM IN POPULOUS COUNTY .

- (a) In a county with a population of 3.3 million or more, the district judges shall hold a meeting for the purpose of appointing a county auditor. For a county auditor to be appointed, a majority of the district judges must be present at the meeting and a candidate for the office must receive at least a two-thirds vote of the district judges who are present and voting at the meeting. Each judge may nominate any number of candidates for the office.
- (b) The term of office of the county auditor begins on January 1 of each odd-numbered year.

§ 84.006. QUALIFICATIONS.

- (a) A county auditor must be:
 - (1) a competent accountant with at least two years' experience in auditing and accounting;
 - (2) thoroughly competent in public business details; and
 - (3) a person of unquestionably good moral character and intelligence.

§ 84.007. BOND AND OATH.

- (a) Before taking office and within 20 days after the date of a county auditor's appointment, the county auditor must execute a bond. The bond must be:
 - (4) conditioned on the faithful performance of the duties of county auditor;
- (b) The county auditor must take the official oath and a written oath that lists the positions of public or private trust previously held and the length of service in each of those positions and that states:
 - (1) that he has the qualifications required by this chapter; and
 - (2) that he will not be personally interested in a contract with the county.

§ 84.008. JOINT EMPLOYMENT OF COUNTY AUDITOR IN COUNTIES WITH POPULATION OF LESS THAN 25,000.

- (a) Except as provided by Section 84.005, the commissioners' courts of two or more counties may agree to jointly employ and compensate a county auditor.
- (b) After the commissioners courts have determined that an auditor is necessary in the disposition of county business and after the agreement is made, the commissioners' court of each county shall enter in its minutes an order stating its determination of the necessity and shall certify the order to the district judges of the county. If the judges find the orders good and sufficient, they shall appoint the county auditor by an order recorded in the minutes of the district courts of all counties party to the agreement. The district clerk of each county shall certify the order to the commissioners' court of that county, who shall record the order in its minutes.
- (c) The county auditor is appointed for a term beginning on the day of appointment.

§ 84.0085. CONTINUING EDUCATION.

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- (a) During each full term of office, a county auditor must successfully complete at least 40 classroom hours of instruction in courses relating to the duties of the county auditor and accredited by the Texas State Board of Public Accountancy as continuing professional education credits for certified public accountants. On the completion of the courses and the accumulation of the continuing professional education credits, the county auditor must certify that fact to the district judges.
- (b) For purposes of removal for incompetency under another law, "incompetency" in the case of a county auditor includes the failure to complete the courses in accordance with this section.

§ 84.009. REMOVAL.

- (a) A county auditor may be removed from office and a successor appointed if, after due investigation by the district judges who appointed the auditor, it is proven that the auditor:
 - (1) has committed official misconduct; or
 - (2) is incompetent to faithfully discharge the duties of the office of county auditor.
- (b) The district judges who appointed a county auditor under Section 84.002(b)(2) or Section 84.008 may discontinue the services of the auditor after the expiration of one year after the date of the appointment if it is clearly shown that the auditor is not necessary and the auditor's services are not commensurate with the auditor's salary.

SUBCHAPTER B.
ASSISTANTS

§ 84.021. ASSISTANTS.

- (a) From time to time the county auditor may certify to the district judges a list stating the number of assistants to be appointed, the name, duties, qualifications, and experience of each appointee, and the salary to be paid each appointee. The district judges, after careful consideration of the application for the appointment of the assistants and after inquiry concerning the appointees' qualifications, the positions sought to be filled, and the reasonableness of the requested salaries, shall prepare a list of the appointees that the judges approve and the salary to be paid each. The judges shall certify this list to the commissioners' court, which shall order the salaries to be paid on the performance of services and shall appropriate an adequate amount of money for this purpose.
- (b) If an emergency exists, the county auditor shall recommend the appointment of temporary assistants, and after a hearing held in accordance with Section 152.905, the district judges shall determine the number, salaries, and duration of employment of the assistants.
- (c) An assistant must take the usual oath of office for faithful performance of duty. The county auditor may require an assistant to give a bond and may determine the terms of the bond. The bond must run in favor of the county

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and the county auditor as their interests indicate. The county shall pay for the bond.

- (d) If only one assistant is appointed, the assistant, during the absence or unavoidable detention of the county auditor, may perform the duties required by law of the county auditor. If more than one assistant is appointed, the county auditor may designate the assistant to perform those duties during the absence or unavoidable detention of the county auditor.
- (e) The county auditor may discharge an assistant. The district judges approving an appointment have the right annually to withdraw the approval and change the number of assistants permitted.

**SUBCHAPTER Z.
MISCELLANEOUS PROVISIONS**

§ 84.901. SUPPLIES.

A county auditor may purchase, at the county's expense and in the manner provided by law, necessary ledgers, books, records, blank forms, stationery, equipment, telephone service, and postage.

§ 84.902. AUDITOR TO KEEP CERTAIN HOSPITAL RECORDS IN COUNTY WITH POPULATION OF 190,001 TO 200,000.

If, in a county with a population of 190,001 to 200,000, the financial records of a municipal and county hospital located in the county must be kept, the county auditor shall keep the records. If reports concerning that hospital's financial records must be made to the governing bodies of the municipality and county, the county auditor shall make the reports.

**CHAPTER 111.
COUNTY BUDGET**

**SUBCHAPTER A.
BUDGET PREPARATION IN COUNTIES WITH POPULATION OF
225,000 OR LESS**

§ 111.003. ANNUAL BUDGET REQUIRED.

During the 7th or the 10th month of the fiscal year, as determined by the commissioners court, the county judge, assisted by the county auditor or county clerk, shall prepare a budget to cover all proposed expenditures of the county government for the succeeding fiscal year.

§ 111.0106. SPECIAL BUDGET FOR GRANT OR AID MONEY.

The county auditor or the county judge in a county that does not have a county auditor shall certify to the commissioners court the receipt of all public or private grant or aid money that is available for disbursement in a fiscal year but not included in the

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budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the grant or aid money for its intended purpose.

§ 111.0107. SPECIAL BUDGET FOR REVENUE FROM INTERGOVERNMENTAL CONTRACTS.

The county auditor or the county judge in a county that does not have a county auditor shall certify to the commissioners court the receipt of all revenue from intergovernmental contracts that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose.

§ 111.0108. SPECIAL BUDGET FOR REVENUE RECEIVED AFTER START OF FISCAL YEAR.

The county auditor or the county judge in a county that does not have a county auditor shall certify to the commissioners court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.

§ 111.013. LIMITATION ON BUDGET OF COUNTY AUDITOR.

An increase from one fiscal year to the next in the amount budgeted for expenses of the county auditor's office or the salary of an assistant auditor shall not exceed five (5) percent without approval of the commissioners court.

SUBCHAPTER B.

BUDGET PREPARATION IN COUNTIES WITH POPULATION OF MORE THAN 225,000

§ 111.032. COUNTY AUDITOR AS BUDGET OFFICER.

The county auditor serves as budget officer for the commissioners court of the county.

§ 111.033. ANNUAL BUDGET REQUIRED.

- (a) On or immediately after the first day of each fiscal year, the county auditor shall prepare a budget to cover the proposed expenditures of the county government for that fiscal year.

§ 111.034. ITEMIZED BUDGET; CONTENTS.

- (a) The county auditor shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes that were made for the preceding fiscal year. The budget must show with reasonable accuracy each project for which an appropriation is established in the budget and the estimated amount of money carried in the budget for each project.

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- (b) The budget must contain a complete financial statement of the county that shows:
- (4) the funds and revenue estimated by the auditor to be received from all sources during the preceding fiscal year;
 - (5) the funds and revenue estimated by the auditor to be received from all sources during the ensuing fiscal year.

§ 111.036. INFORMATION FURNISHED BY OFFICERS.

In preparing the budget, the county auditor may require any district, county, or precinct officer of the county to provide information necessary for the auditor to properly prepare the budget.

§ 111.037. PROPOSED BUDGET FILED WITH COUNTY CLERK; PUBLIC INSPECTION.

- (a) The county auditor shall file a copy of the proposed budget with the county clerk.

§ 111.039. ADOPTION OF BUDGET.

- (a) At the conclusion of the public hearing, the commissioners court shall take action on the proposed budget.
- (b) The commissioners court may make any changes in the proposed budget that it considers warranted by the facts and law and required by the interest of the taxpayers, but the amounts budgeted in a fiscal year for expenditures from the various funds of the county may not exceed the balances in those funds as of the first day of the fiscal year, plus the anticipated revenue for the fiscal year as estimated by the county auditor

§ 111.040. APPROVED BUDGET FILED WITH OFFICERS: POSTING ON INTERNET.

- On final approval of the budget by the commissioners court, the court shall:
- (1) file a copy of the budget with the county auditor and the county clerk; and
 - (2) if the county maintains an Internet website, take action to ensure that a copy of the budget is posted on the website.

§ 111.043. SPECIAL BUDGET FOR GRANT OR AID MONEY.

The county auditor shall certify to the commissioners court the receipt of all public or private grant or aid money that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the grant or aid money for its intended purpose.

§ 111.0431. SPECIAL BUDGET FOR REVENUE FROM INTERGOVERNMENTAL CONTRACTS.

The county auditor shall certify to the commissioners court the receipt of all revenue from intergovernmental contracts that is available for disbursement in a fiscal

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year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose.

§ 111.0432. SPECIAL BUDGET FOR REVENUE RECEIVED AFTER START OF FISCAL YEAR.

The county auditor shall certify to the commissioners court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.

§ 111.044. LIMITATION ON BUDGET OF COUNTY AUDITOR.

An increase from one fiscal year to the next in the amount budgeted for expenses of the county auditor's office or the salary of an assistant auditor shall not exceed five (5) percent without approval of the commissioners court.

SUBCHAPTER C.
ALTERNATE METHOD OF BUDGET PREPARATION IN
COUNTIES WITH POPULATION OF MORE THAN 125,000

§ 111.062. APPOINTMENT OF BUDGET OFFICER; ABOLITION OF OFFICE.

- (a) The commissioners court of the county may appoint a county budget officer to prepare a county budget for the fiscal year.
- (b) A county that establishes the office of county budget officer may abolish that office only by a formal action of the commissioners court. The court must take the action after the first day of the second month of the fiscal year and before the first day of the sixth month of the fiscal year. If the office is abolished, the duties of budget officer shall be performed by:
 - (1) the county judge, if the county has a population of 225,000 or less;
 - or
 - (2) the county auditor, if the county has a population of more than 225,000.

§ 111.063. ITEMIZED BUDGET; CONTENTS.

- (b) The budget officer shall obtain from the county auditor any information necessary to prepare a complete financial statement for inclusion in the budget. The financial statement must show:
 - (1) the outstanding obligations of the county;
 - (2) the cash on hand to the credit of each fund of the county government;
 - (3) funds received from all sources during the preceding fiscal year;
 - (4) the funds and revenue estimated by the auditor to be received from all sources during the preceding fiscal year;
 - (5) the funds and revenue estimated by the auditor to be received during the ensuing year; and

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- (6) a statement of all accounts and contracts on which sums are due to or owed by the county as of the last day of the preceding fiscal year, except for taxes and court costs.
- (c) If actual amounts for the information described by Subsection (b)(1), (b)(2), (b)(3), or (b)(6) are not available at the time the budget officer prepares the financial statement, the budget officer may use in the preparation of the statement estimates of that information made by the county auditor

§ 111.065. INFORMATION FURNISHED BY OFFICERS.

In preparing or monitoring the budget, the budget officer may require the county auditor or any other district, county, or precinct officer of the county to provide any information necessary for the budget officer to properly prepare or monitor the budget.

§ 111.066. PROPOSED BUDGET FILED WITH COUNTY CLERK AND COUNTY AUDITOR; PUBLIC INSPECTION.

- (a) The budget officer shall file a copy of the proposed budget with the county clerk and the county auditor.

§ 111.068. ADOPTION OF BUDGET.

- (b) The commissioners court may make any changes in the proposed budget that it considers warranted by the facts and law and required by the interest of the taxpayers, but the amounts budgeted in a fiscal year for expenditures from the various funds of the county may not exceed the balances in those funds as of the first day of the fiscal year, plus the anticipated revenue for the fiscal year as estimated by the county auditor.

§ 111.069. APPROVED BUDGET FILED WITH OFFICERS.

On final approval of the budget by the commissioners court, the court shall file a copy of the budget with the county auditor and the county clerk.

§ 111.0706. SPECIAL BUDGET FOR GRANT OR AID MONEY.

The county auditor shall certify to the commissioners court the receipt of all public or private grant or aid money that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the grant or aid money for its intended purpose.

§ 111.0707. SPECIAL BUDGET FOR REVENUE FROM INTERGOVERNMENTAL CONTRACTS.

The county auditor shall certify to the commissioners court the receipt of all revenue from intergovernmental contracts that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the revenue from intergovernmental contracts for its intended purpose.

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DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR

§ 111.07075. SPECIAL BUDGET FOR REVENUE RECEIVED AFTER START OF FISCAL YEAR.

The county auditor shall certify to the commissioners court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.

§ 111.072. DUTIES RETAINED BY COUNTY AUDITOR.

The duties given under Subchapter B to the county auditor that are not expressly conferred by this subchapter on the budget officer remain duties of the county auditor.

§ 111.074. LIMITATION ON BUDGET OF COUNTY AUDITOR.

An increase from one fiscal year to the next in the amount budgeted for expenses of the county auditor's office or the salary of an assistant auditor shall not exceed five (5) percent without approval of the commissioners court.

SUBCHAPTER D.
BUDGET APPROPRIATIONS

§ 111.091. APPROPRIATION ACCOUNTS.

- (a) On the adoption and certification of a general or special county budget, the county auditor shall open an appropriation account for each main budgeted or special item in the budget.
- (b) The county auditor shall enter to an appropriation account each warrant drawn against that appropriation.
- (c) The county auditor periodically shall inform the commissioners court of the condition of the appropriation accounts.

§ 111.092. DEPARTMENTAL EXPENSES NOT TO EXCEED APPROPRIATIONS.

The county auditor shall oversee the warrant process to ensure that the expenses of any department do not exceed the budget appropriations for that department.

§ 111.093. APPROPRIATIONS FOR PURCHASES, CONTRACTS, SALARIES, OR LABOR EXPENSES IN COUNTY WITH POPULATION OF MORE THAN 225,000.

- (b) The county auditor shall charge all purchase orders, requisitions, contracts, and salary and labor allowances to the appropriation accounts.
- (c) A requisition issued or a contract for work, labor, services, or materials and supplies that is entered into in the manner provided by law by a proper authority is not binding until the county auditor certifies that the budget contains an ample provision for the obligation and that funds are or will be available to pay the obligation when due.

**APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR**

**THIS IS A CHAPTER IN THE LOCAL
GOVERNMENT CODE THAT NEEDS
TO BE MEMORIZED.**

**CHAPTER 112.
COUNTY FINANCIAL ACCOUNTING**

**SUBCHAPTER A.
GENERAL PROVISIONS**

**§ 112.001. ACCOUNTING SYSTEM IN COUNTY WITH COUNTY AUDITOR
AND POPULATION OF LESS THAN 190,000.**

In a county with a population of less than 190,000, the county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county.

**§ 112.002. ACCOUNTING SYSTEM IN COUNTY WITH COUNTY AUDITOR
AND POPULATION OF 190,000 OR MORE.**

- (a) In a county with a population of 190,000 or more, the county auditor shall prescribe the system of accounting for the county.
- (b) The county auditor may adopt and enforce regulations, not inconsistent with law or with a rule adopted under Section 112.003, that the auditor considers necessary for the speedy and proper collecting, checking, and accounting of the revenues and other funds and fees that belong to the county or to a person for whom a district clerk, district attorney, county officer, or precinct officer has made a collection or for whose use or benefit the officer holds or has received funds.
- (c) Repealed by Acts 2007, 80th Leg., R.S., Ch. 1224, § 3, eff. June 15, 2007.

§ 112.005. ACCOUNTS KEPT FOR OFFICERS BY COUNTY AUDITOR.

- (a) The county auditor shall maintain an account for each county, district, or state officer authorized or required by law to receive or collect money or other property that is intended for the use of the county or that belongs to the county.
- (b) In the account, the auditor shall detail the items of indebtedness charged against that officer and the manner of discharging the indebtedness.
- (c) The auditor shall require each person who receives money that belongs to the county or who has responsibility for the disposition or management of any property of the county to render statements to the auditor.

§ 112.006. GENERAL OVERSIGHT AUTHORITY OF COUNTY AUDITOR.

- (a) The county auditor has general oversight of the books and records of a county, district, or state officer authorized or required by law to receive or collect

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money or other property that is intended for the use of the county or that belongs to the county.

- (b) The county auditor shall see to the strict enforcement of the law governing county finances.

§ 112.007. COUNTY AUDITOR'S RECORDS OF COUNTY FINANCIAL TRANSACTIONS.

The county auditor shall keep a general set of records to show all the transactions of the county relating to accounts, contracts, indebtedness of the county, and county receipts and disbursements.

§ 112.009. COUNTY AUDITOR PERFORMING DUTIES INSTEAD OF COUNTY CLERK.

If a duty imposed by this subtitle on the county auditor is the same or nearly the same as a duty imposed by law on the county clerk, the county clerk is relieved of the duty.

§ 112.051. SHERIFF ACCOUNT.

- (c) The sheriff is not liable for a judgment, fine, forfeiture, or penalty if the judgment, fine, forfeiture, or penalty is collected by:
 - (2) the county treasurer or county auditor as required by Section 154.011.

§ 112.052. JUSTICE OF THE PEACE ACCOUNT.

- (c) The justice is not liable for a fine imposed or judgment rendered by the justice if the fine or judgment is collected by:
 - (2) the county treasurer or county auditor as required by Section 154.011.

CHAPTER 113.

MANAGEMENT OF COUNTY MONEY

§ 113.023. DEPOSIT WARRANTS.

- (b) The county treasurer shall keep the original deposit warrant. The duplicate shall be signed and returned to the county clerk. The triplicate shall be signed and returned to the depositor. If the county has a county auditor, the county clerk shall give the clerk's copy of the warrant to the auditor, and the auditor shall enter the amount in the auditor's books, charging the amount to the county treasurer and crediting the person who deposited the amount. The treasurer may receive money only through this procedure except as provided by Subsection (c).
- (c) In a county with more than 2.2 million inhabitants, the county clerk is relieved of all duties under Subsections (a) and (b). In any other county that has the office of county auditor, the commissioners court by order may relieve the county clerk of all duties under Subsections (a) and (b). If the county clerk is relieved of duties, the county treasurer shall receive all deposits that are made in the county treasury. The county treasurer shall provide the county auditor with duplicate warrants or a written report of all warrants that contains

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detailed information about each warrant. On the request of a person making a deposit, the county treasurer may provide a duplicate warrant to the person. The county auditor shall prescribe a system, not inconsistent with this subsection, to be used by the county treasurer for receiving and depositing money.

SUBCHAPTER C.
DISBURSEMENT OF MONEY

§ 113.043. COUNTERSIGNATURE BY COUNTY AUDITOR.

In a county with a county auditor, the county treasurer and the county depository may not pay a check or warrant unless it is countersigned by the county auditor to validate it as a proper and budgeted item of expenditure. This section does not apply to a check or warrant for jury service.

§ 113.046. REGISTER OF WARRANTS ISSUED BY JUDGE OR CLERK.

- (a) The county auditor shall maintain a register of the warrants issued on the county treasurer by a judge or by the district or county clerk. A register entry for a warrant must indicate the date of payment by the treasurer.
- (b) On a form prepared by the auditor, the clerk or judge shall furnish the auditor with a daily itemized report that specifies the warrants issued, the number of warrants, the amounts of the warrants, the names of the persons to whom the warrants are payable, and the purposes of the warrants.

§ 113.064. APPROVAL OF CLAIMS BY COUNTY AUDITOR.

- (a) In a county that has the office of county auditor, each claim, bill, and account against the county must be filed in sufficient time for the auditor to examine and approve it before the meeting of the commissioners court. A claim, bill, or account may not be allowed or paid until it has been examined and approved by the auditor.
- (b) The auditor shall stamp each approved claim, bill, or account. If the auditor considers it necessary, the auditor may require that a claim, bill, or account be verified by an affidavit indicating its correctness.
- (c) The auditor may administer oaths for the purposes of this section.

§ 113.065. REQUIREMENT FOR APPROVAL OF CLAIM.

The county auditor may not audit or approve a claim unless the claim was incurred as provided by law.

§ 113.901. REQUIREMENTS FOR APPROVAL OF ACCOUNTS AND REQUISITIONS.

- (a) Except as provided by Subsection (c), a county auditor may not audit or approve an account for the purchase of supplies or materials for the use of the county or of a county officer unless a requisition, signed by the officer ordering the supplies or materials and approved by the county judge, is attached to the account. The requisition requirement is in addition to any other requirements of law.

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- (b) The requisition must be made, signed, and approved in triplicate. The original must be delivered to the person from whom the purchase is to be made before the purchase is made. The duplicate copy must be filed with the county auditor. The triplicate copy must remain with the officer requesting the purchase. *This subsection does not apply to a county that operates an electronic requisition system.*
- (c) The commissioners court of a county that has the office of county auditor may, by a written order, waive the requirement of the county judge's approval of requisitions. The order must be recorded in the minutes of the commissioners' court. If the approval of the county judge is waived, all claims must be approved by the commissioners' court in open court.
- (d) The commissioners' court of a county may establish an electronic requisition system to perform the functions required by Subsection (a). The county auditor, subject to the approval of the commissioners court, shall establish procedures for administering the system.

§ 113.903. COLLECTION MADE BY ONE OFFICER ON BEHALF OF ANOTHER.

- (d) The county auditor, or county clerk if there is no county auditor, and the county treasurer shall attribute money or property received or collected under this section to the account of the officer on whose behalf it is received or collected.

CHAPTER 114.
COUNTY FINANCIAL REPORTS

SUBCHAPTER A.
GENERAL PROVISIONS

§ 114.002. COUNTY AUDITOR'S AUTHORITY TO DETERMINE TIME AND MANNER OF REPORTS MADE TO AUDITOR.

The county auditor shall determine:

- (1) the time and manner for making reports to the auditor; and
- (2) the manner for making an annual report of:
 - (A) office fees collected and disbursed; and

§ 114.003. PENALTY FOR FAILURE TO FURNISH COUNTY AUDITOR WITH REPORT; REMOVAL.

- (a) A county official or other person who is required under this subtitle to provide a report, statement, or other information to the county auditor and who intentionally refuses to comply with a reasonable request of the county auditor relating to the report, statement, or information, commits an offense.

SUBCHAPTER B

APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR
REPORTS ABOUT GENERAL FINANCIAL CONDITION OF
COUNTY

§ 114.021. COUNTY TREASURER'S TABULAR STATEMENT TO COMMISSIONERS COURT AT REGULAR TERM.

- (a) In a county that does not have the office of county auditor, the county treasurer shall present a tabular statement at each regular term of the commissioners court. The treasurer shall present the statement during the second day of the court's term.

§ 114.022. COUNTY ANNUAL FINANCIAL EXHIBIT.

- (a) The county auditor or, in a county that does not have a county auditor, the county treasurer immediately after the first regular term of the commissioners court in the year shall publish an exhibit that shows the aggregate amount paid from each fund for the four preceding quarters and the balance to the debit or credit of each fund. The exhibit must also list:
- (1) the amount of the county indebtedness;
 - (2) the respective dates of accrual of that indebtedness;
 - (3) to whom the debt is owed;
 - (4) the reason for the debt; and
 - (5) the amount to the debit or credit of each officer or other person with whom an account is kept in the county finance records.

§ 114.023. COUNTY AUDITOR'S MONTHLY REPORT TO COMMISSIONERS COURT IN COUNTY WITH POPULATION OF MORE THAN 225,000.

- (a) In a county with a population of more than 225,000, the county auditor shall report to the commissioners court at least monthly on the financial condition of the county. The auditor shall prescribe the form of the report.
- (b) In addition to information considered necessary by the auditor or required by the commissioners' court, the report must contain:
- (1) all of the facts of interest related to the financial condition of the county;
 - (2) a consolidated balance sheet;
 - (3) a complete statement of the balances on hand at the beginning and end of the month;
 - (4) a statement of the aggregate receipts and disbursements of each fund;
 - (5) a statement of transfers to and from each fund;
 - (6) a statement of the bond and warrant indebtedness with corresponding rates of interest; and
 - (7) a summarized budget statement that shows:
 - (A) the expenses paid from the budget for each budgeted officer, department, or institution during that month and for the period of the fiscal year inclusive of the month for which the report is made;
 - (B) the encumbrances against the budgets; and

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DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR

- (C) the amounts available for further expenditures.
- (c) The county auditor shall publish a condensed copy of the report showing the condition of funds and budgets and a statement of the auditor's recommendations. The publication must be made once in a daily paper published in the county.

§ 114.024. COUNTY AUDITOR'S REPORT TO COMMISSIONERS COURT AT REGULAR MEETING.

At each regular meeting of the commissioners' court, the county auditor shall present a tabulated report of:

- (1) the county's receipts and disbursements of funds; and
- (2) the accounts of the county.

§ 114.025. COUNTY AUDITOR'S MONTHLY AND ANNUAL REPORTS TO COMMISSIONERS COURT AND DISTRICT JUDGES.

- (a) The county auditor shall make monthly and annual reports to the commissioners' court and to the district judges of the county. Each report must show:
- (1) the aggregate amounts received and disbursed from each county fund;
 - (2) the condition of each account on the books;
 - (3) the amount of county, district, and school funds on deposit in the county depository;
 - (4) the amount of county bonded indebtedness and other indebtedness; and
 - (5) any other fact of interest, information, or suggestion that the auditor considers proper or that the court or district judges require.
- (b) The annual report must include a record of all transactions made during a calendar year. The auditor shall file the annual report at a regular or special term of the commissioners court held during the month of April of the following year. The auditor shall file a copy of the report with the district judges of the county.
- (c) At the time the annual audit is delivered to the commissioners' court and the district judges, the auditor shall send to the bonding company of each district, county, and precinct officer a report indicating the condition of that person's office.

SUBCHAPTER C.
REPORTS ABOUT MONEY COLLECTED OR RECEIVED

§ 114.041. STATEMENT OF FEES, COMMISSIONS, AND OTHER MONEY RECEIVED BY OFFICERS.

- (a) In a county with a population of 190,000 or less, a district, county, or precinct officer shall keep, as part of a record provided for the purpose, a statement of the fees earned by the officer and of the money received by the officer as deposits for costs, trust fund deposits in the registry of a court, fees of office,

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and commissions. The officer must make an entry in the record when the fees or commissions are earned or the deposits are made and when the money is received. The county auditor or, if the county does not have a county auditor, the commissioners court shall annually examine the records and accounts of each officer and report the findings of the examination to the next grand jury or district court.

§ 114.043. PERIODIC REPORT TO COUNTY AUDITOR BY OFFICER WHO HAS CUSTODY OF MONEY IN COUNTY WITH POPULATION OF 190,000 OR MORE.

In a county with a population of 190,000 or more, the county auditor may require a district clerk, district attorney, county officer, or precinct officer to furnish monthly reports, annual reports, or other reports regarding any money, tax, or fee received, disbursed, or remaining on hand. In connection with those reports, the auditor may count the cash in the custody of the officer or verify the amount on deposit in the bank in which the officer has deposited the cash for safekeeping.

§ 114.046. ANNUAL REPORT TO DISTRICT CLERK BY OFFICER ON FEE BASIS WHO COLLECTS FEES OR COMMISSIONS; REMOVAL.

- (b) Within 30 days after the date on which the officer files the report, the clerk of the district court shall forward a copy of the report to the comptroller and the county auditor. If the county does not have a county auditor, the clerk shall forward a copy of the report to the commissioners court.

SUBCHAPTER E.

COUNTY FINANCIAL DATA ADVISORY COMMITTEE

§ 114.083. MEMBERSHIP; OFFICERS.

- (a) The committee consists of the following members:
- (3) two county auditors appointed by the Texas Association of County Auditors;
 - (5) one county official, other than a county judge, commissioner, auditor, or treasurer, appointed by the executive director of the Texas Association of Counties;

CHAPTER 115.

AUDIT OF COUNTY FINANCES

SUBCHAPTER A.

AUDIT AUTHORITY OF COUNTY AUDITOR

§ 115.002. EXAMINATION OF BOOKS AND REPORTS

- (a) The county auditor shall carefully examine and report on all reports that are about the collection of money for the county and that are required to be made to the commissioners' court.

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- (b) At least once each quarter, the county auditor shall check the books and shall examine in detail the reports of the county tax assessor-collector, the county treasurer, and all other officers. The auditor shall verify the footings and the correctness of those books and reports. The auditor shall either stamp the books and reports approved or shall note any differences, errors, or discrepancies.
- (c) The auditor shall carefully examine the report made under > Section 114.026 by the county treasurer, together with the canceled warrants that have been paid. The auditor shall verify those warrants with the register of warrants issued as shown on the auditor's books.

§ 115.003. EXAMINATION OF FUNDS HELD BY COUNTY TREASURER.

- (a) At least once each quarter, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the condition of, or shall inspect and count, the cash held by the county treasurer or held in a bank in which the treasurer has placed the cash for safekeeping.
- (b) The auditor shall make sure that all balances to the credit of the various funds are actually on hand in cash and that none of the funds are invested in any manner except as authorized by law.

§ 115.0035. EXAMINATION OF FUNDS COLLECTED BY COUNTY ENTITY OR THE DISTRICT ATTORNEY

- (a) For purposes of this section, "accounts" means all public funds that are subject to the control of any precinct, county or district official, including the accounts of law enforcement agencies and the attorney for the state composed of money and proceeds of property seized and forfeited to those officials.
- (b) At least once each county fiscal year, or more often if the county auditor desires, the auditor shall, without advance notice, fully examine the accounts of all precinct, county and district officials.
- (c) The auditor shall verify the correctness of the accounts and report the findings of the examination to the commissioners' court of the county at its next term beginning after the date the audit is completed.
- (d) This section does not apply to funds received by the attorney for the state from the comptroller of public accounts pursuant to the General Appropriations Act, or to federal or state grant-in-aid funds received by precinct, county or district officials.

§ 115.004. AUDIT IN COUNTY WITH POPULATION OF 190,000 OR MORE.

- (a) This section applies only to a county with a population of 190,000 or more.
- (b) At the end of the fiscal year or the accounting period fixed by law, the county auditor shall audit, adjust, and settle the accounts of the district attorney, the district clerk, and each county or precinct officer.
- (c) If the county auditor is unable to obtain proper reports or an adequate accounting from any of those persons, either during or after the person's term of office, the auditor may require an accounting and may proceed at the

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county's expense as the auditor considers necessary to protect the interest of the county or of the person entitled to any funds.

SUBCHAPTER C.
INDEPENDENT AUDIT AUTHORITY GENERALLY APPLICABLE

§ 115.031. AUDIT BY ACCOUNTANT.

- (a) If considered by the commissioners court of a county to be justified by an imperative public necessity, the court may employ a disinterested, competent, and expert public accountant to audit all or part of the books, records, or accounts of:
 - (1) the county;
 - (2) a district, county, or precinct officer, agent, or employee, including the county auditor;
- (j) The authority given to county auditors under this subtitle, as well as other provisions of statutes relating to district, county, and precinct finances and accounts, is subordinate to the powers of the commissioners court under this section.

§ 115.032. SPECIAL AUDIT AFTER VOTER PETITION.

- (a) If a number of qualified voters residing in a county equal to at least 30 percent of the voters who voted in the county in the most recent general gubernatorial election file a petition for an audit with a district judge who has jurisdiction in the county, there shall be a special audit of all county records.
- (b) On the receipt of the petition, the district judge shall determine its validity. If the judge determines that the petition meets the requirements of Subsection (a), the judge shall immediately employ a person to prepare a special audit of all county records. The special auditor must have the qualifications prescribed by law for county auditors. The special auditor is entitled to receive as compensation for the services rendered a reasonable fee fixed by the district judge and to be paid out of the general fund or officers' salary fund of the county.

SUBCHAPTER D.
INDEPENDENT AUDIT AUTHORITY OF SPECIFIC COUNTIES

§ 115.041. INDEPENDENT AUDIT IN COUNTY WITHOUT OFFICE OF COUNTY AUDITOR.

At least once every two years, the commissioners court of a county that does not have the office of county auditor shall have conducted an independent audit of the books, records, and accounts of each of the county officers, agents, and employees and of any other matter that relates to the county's fiscal affairs.

§ 115.042. AUDIT IN COUNTIES WITH POPULATION LESS THAN 25,000.

- (a) The commissioners court of a county with a population of less than 25,000 may arrange with one or more other counties to jointly employ and

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compensate one or more special auditors for the purposes set forth in Section 115.031.

§ 115.044. BIENNIAL INDEPENDENT AUDIT IN CERTAIN COUNTIES.

- (a) A county with a population of 239,000 to 242,000 shall conduct a biennial independent audit of all books, records, and accounts of each district, county, and precinct officer, agent, or employee, including those of the regular county auditor, and of all governmental units of the county hospitals, farms, and other institutions. The audit must cover all matters relating to the fiscal affairs of the county. The audit shall be conducted in each even-numbered year and must be completed before December 31 of the year.
- (d) The audit required under this section is in addition to any special audit prepared under Subchapter C or to any regular or special audit report prepared by the regular county auditor.

§ 115.045. ANNUAL INDEPENDENT AUDIT IN COUNTIES WITH POPULATION OF 350,000 OR MORE.

- (a) A county with a population of 350,000 or more shall conduct an annual independent audit of all books, records, and accounts of each district, county, and precinct officer, agent, or employee, including the regular county auditor, and of all governmental units of the county hospitals, farms, and other institutions. The audit shall cover all matters relating to the fiscal affairs of the county.
- (c) The audit required under this section is in addition to any special audit prepared under Subchapter C or to any regular or special audit report prepared by the regular county auditor.

SUBCHAPTER Z.
MISCELLANEOUS PROVISIONS

§ 115.901. EXAMINATION OF CERTAIN RECORDS BY COUNTY AUDITOR OR COUNTY TREASURER

- (a) The county auditor or, in a county that does not have the office of county auditor, the county treasurer, shall examine the accounts, dockets, and records of each clerk, justice of the peace, and constable and of the sheriff and county tax assessor-collector to determine if any money belonging to the county and in the possession of the officer has not been accounted for and paid over according to law.
- (b) If the auditor or treasurer finds that such money does exist, the auditor or treasurer shall report the findings of the examination to the commissioners' court of the county at its next term for the purpose of instituting a suit for the recovery of the money.

CHAPTER 117.
DEPOSITORIES FOR CERTAIN TRUST FUNDS AND COURT
REGISTRY FUNDS

**APPENDIX D
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**SUBCHAPTER C.
DEPOSITORY ACCOUNTS**

§ 117.058. ACCOUNTING FOR AND DISBURSING REGISTRY FUNDS IN COUNTIES WITH POPULATION OF 190,000 OR MORE.

- (a) This section applies to a county with a population of 190,000 or more.
- (b) If the commissioners court of a county provides a depository for the registry funds of the county clerk or the district clerk, those officers shall make reports under oath to the county auditor to properly reflect all registry funds received and disbursed by the officer, including all money remaining on hand at the time of the report. The county auditor shall prescribe the form and frequency of the report.
- (c) Each check issued for the disbursement of the funds must be issued in accordance with the laws providing for registry fund depositories. Each check must be signed according to procedure established by the county auditor before delivery or payment.

**SUBCHAPTER E.
SPECIAL PROVISIONS APPLYING TO FUNDS PAID INTO
COURT REGISTRY IN COUNTY WITH POPULATION OF MORE
THAN 2.4 MILLION**

§ 117.121. DISBURSEMENT OF FUNDS.

- (a) Money may be paid from the registry fund only on checks or drafts signed by a clerk on the written order of the court with proper jurisdiction, except that the clerk may make a payment without court order for unpaid court costs from a cash bond deposited in connection with an appeal after the appellate court issues its mandate in the appeal if the costs remain unpaid for 45 days after the mandate is issued.
- (b) All checks or drafts issued for the disbursement of the registry fund must be submitted to the county auditor for the auditor's countersignature before delivery or payment. The county order of the judge of the court in which the funds have been deposited, authorizing the disbursement of the funds.
- (c) Notwithstanding Subsections (a) and (b), a disbursement under an order of a court in which registry funds have been deposited may be made by electronic transfer if:
 - (1) the designated recipient of the money submits to a clerk a written request for the transfer;
 - (2) the clerk gives written approval for the transfer; and
 - (3) a county auditor countersigns the approval.
- (d) A clerk may charge a reasonable fee, subject to the approval of the recipient of the money, for an electronic transfer of a disbursement from a registry fund.

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§ 117.123. AUDIT.

- (a) In addition to the regular auditing procedures of the county auditor, the registry funds shall be audited at the end of each county fiscal year by an independent certified public accountant or a firm of independent certified public accountants of recognized integrity and ability selected by the commissioners court.

**CHAPTER 118. FEES
CHARGED BY COUNTY OFFICERS**

**SUBCHAPTER C.
FEES OF CLERK OF COUNTY COURT**

§ 118.064. ADDITIONAL FEE IN ORIGINAL PROBATE ACTION.

- (e) The county auditor shall audit the fees collected in the same manner as other fees collected by the clerk.

**CHAPTER 130.
MISCELLANEOUS FINANCIAL PROVISIONS AFFECTING
COUNTIES**

**SUBCHAPTER Z.
OTHER MISCELLANEOUS PROVISIONS**

§ 130.902. CHANGE FUND IN COUNTIES.

- (a) The commissioners court of a county may set aside from the general fund of the county an amount approved by the county auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, the state, or another political subdivision of the state that are often made by the official.
- (d) On the recommendation of the county auditor, the commissioners' court may increase or decrease the change fund at any time.

§ 130.905. PETTY CASH FUND FOR COUNTY WELFARE DEPARTMENT IN POPULOUS COUNTY.

- (a) The commissioners court of a county with a population of 1.3 million or more, for the support of paupers through a county welfare department, may authorize the disbursement of an amount not to exceed \$2,500 to the head of the county welfare department for use as a petty cash fund in order that cash is immediately available for transportation and other expenses of the paupers. The petty cash fund must be established under a system provided and installed by the county auditor with reports to be made to the auditor, as the auditor may require, by the head of the county welfare department.

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- (b) In making payments to support the paupers that the county is required to support, the commissioners court, with the concurrence of the county auditor, may make one payment to the head of the county welfare department. The head of the county welfare department may disburse the money to the paupers on warrants designed by the county auditor. The warrants are subject to audit by the county auditor at any time. The disbursements must be reported on forms and at times prescribed by the auditor.

§ 130.909. PETTY CASH FUNDS FOR CERTAIN OFFICIALS.

- (a) The commissioners' court of a county may set aside from the general fund of the county, for the establishment of a petty cash fund for any county or district official or department head approved by the commissioners court, an amount approved by:
- (1) the county auditor, for a county with a population of 3.3 million or more; or
 - (2) the commissioners' court, for a county with a population of less than 3.3 million.
- (a-1) The petty cash fund must be established under a system provided and installed by the county auditor and, in a county with a population of 3.3 million or more, the county purchasing agent. Reports relating to the petty cash fund must be made to the auditor and, if applicable, the purchasing agent as the auditor or purchasing agent requires.
- (d) On the recommendation of the county auditor, the commissioners court may increase or decrease the petty cash fund at any time.

CHAPTER 140.
MISCELLANEOUS FINANCIAL PROVISIONS AFFECTING
MUNICIPALITIES, COUNTIES, AND OTHER LOCAL
GOVERNMENTS

§ 140.003. PURCHASING AND FINANCIAL ACCOUNTING FOR DISTRICT ATTORNEYS, JUVENILE BOARDS, AND PROBATION DEPARTMENTS.

- (a) In this section, "specialized local entity" means:
- (1) a district or criminal district attorney;
 - (2) a juvenile board, juvenile probation office, or juvenile department established for one or more counties; or
 - (3) an adult probation office or department
- (g) The county auditor, if any, of the county that manages a specialized local entity's funds has the same authority to audit the funds of the entity that the auditor has with regard to county funds.

§ 140.004. BUDGETS OF CERTAIN JUVENILE BOARDS AND COMMUNITY SUPERVISION AND CORRECTIONS DEPARTMENTS.

- (a) This section applies only to:
- (1) a juvenile board, juvenile probation office, or juvenile department established for one or more counties; and

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- (2) a community supervision and corrections department established for a judicial district.
- (d) Before the later of the 90th day after the last day of the juvenile board's or community supervision and corrections department's fiscal year, or the date the county auditor's annual report is made to the commissioners court, the board or department shall file with the commissioners court a complete financial statement of the board or department covering the board's or department's preceding fiscal year.

CHAPTER 151.
COUNTY EMPLOYMENT AUTHORITY

SUBCHAPTER Z.
MISCELLANEOUS PROVISIONS

§ 151.903. Personnel and Payroll Records in County With Population of 500,000 or More

- (d) The county auditor shall prescribe the forms and systems, including a system of personnel and equipment records, necessary to carry out this section. The county auditor may enforce any rules adopted under this section. If a person fails to file records or furnish essential information as required under this section, the county auditor may withhold the payment of salaries until the records are filed or information is furnished as required. In addition, the county auditor may assemble statistics and make recommendations that may be included in the county auditor's annual report required by law.
- (e) A form adopted under this section is subject to the approval of the county auditor.
- (f) In a county with a chief personnel officer, the commissioners' court may designate the chief personnel officer or the county auditor to approve personnel forms.

CHAPTER 152.
AMOUNT OF COMPENSATION, EXPENSES, AND ALLOWANCES
OF COUNTY OFFICERS AND EMPLOYEES

SUBCHAPTER C.
AMOUNT OF COMPENSATION AND EXPENSES OF COUNTY
AUDITOR AND ASSISTANTS

§ 152.031. COUNTY AUDITOR'S SALARY.

- (a) At a hearing held in accordance with Section 152.905, the district judges appointing the county auditor shall set, by a majority vote, the auditor's annual salary as compensation for services and the auditor's travel expenses and other allowances. The action of the district judges must be taken by order and must

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be recorded as prescribed by Section 152.905 and in the minutes of the district court.

- (c) The salary shall be paid to the county auditor by monthly payments or by any other distribution at the option of the county.

§ 152.032. LIMITATIONS ON COUNTY AUDITOR'S COMPENSATION AND ALLOWANCES.

- (a) Except as provided by Subsections (b), (d), and (e), the amount of the compensation and allowances of a county auditor may not exceed the amount of the compensation and allowances received from all sources by the highest paid elected county officer, other than a judge of a statutory county court, whose salary and allowances are set by the commissioners court.
- (b) This subsection applies only to a county that employs an arena venue project manager hired as of March 7, 2001, and that has a population of less than 1.4 million in which a municipality with a population of more than one million is located. The amount of the compensation and allowances of a county auditor in a county subject to this subsection may not exceed the amount of the compensation and allowances received from all sources by the county budget officer. If the county hires a county budget officer at a salary lower than the salary of the previous county budget officer, the county auditor's salary may not be reduced on that basis.
- (c) A county auditor who was in office on August 31, 1987, is entitled to be paid an annual salary not less than the annual salary the auditor was being paid on that date.

Text of subsection as amended by Acts 2007, 80th Leg., R.S., Ch. [401](#), § 1

- (d) This subsection applies only to a county with a population of 500,000 or more, excluding a county subject to Subsection (b), or a county with a population of more than 1,000 and less than 21,000 that borders the Gulf of Mexico. The amount of the compensation and allowances of a county auditor in a county subject to this subsection may be set in an amount that exceeds the limit established in Subsection (a) if the compensation and allowances are approved by the commissioners court of the county.

Text of subsection as amended by Acts 2007, 80th Leg., R.S., Ch. [430](#), § 1

- (d) This subsection applies only to a county with a population of 500,000 or more, excluding a county subject to Subsection (b), and to a county that borders a county subject to Subsection (b) and that has a population greater than 50,000 and less than 85,000. The amount of the compensation and allowances of a county auditor in a county subject to this subsection may be set in an amount that exceeds the limit established in Subsection (a) if the compensation and allowances are approved by the commissioners court of the county.

Text of subsection as amended by Acts 2007, 80th Leg., R.S., Ch. [1260](#), § 1

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- (d) Except as provided by Subsection (b), in a county with a population of more than 77,000 and less than 80,000, or 500,000 or more the amount of the compensation and allowances of a county auditor may be set in an amount that exceeds the limit established in Subsection (a) if the compensation and allowances are approved by the commissioners court of the county.
- (e) This subsection applies only to a county with a population of more than 800,000 that uses an automated system to enhance internal controls of county finances through the use of automated edit checks of its automated purchasing system and its comprehensive automated payroll system. The amount of the compensation and allowances of a county auditor in a county governed by this subsection may exceed the limit imposed by Subsection (a) if the compensation and allowances are approved by the commissioners court. If a county is governed by this subsection and Subsection (b), the amount of compensation and allowances received by the county auditor may not exceed the limit imposed by Subsection (b).

§ 152.034. SALARIES OF ASSISTANTS TO COUNTY AUDITOR.

The salaries of assistants to the county auditor are set in the manner prescribed by Section 84.021.

§ 152.035. REIMBURSEMENT FOR MILEAGE EXPENSES.

- (a) The commissioners court of a county may reimburse the county auditor for expenses incurred in traveling to and from the county seat in the auditor's personal automobile to perform official duties and to attend conferences and seminars relating to the performance of official duties. However, the commissioners court may not reimburse the auditor for expenses incurred in traveling between the auditor's personal residence and county office or for expenses incurred in any other travel of a personal nature.
- (b) The commissioners court of a county with a population of 3.3 million or more may reimburse an assistant of a county auditor for the assistant's expenses that are the same kind as those for which the county auditor may be reimbursed under Subsection (a).

§ 152.051. DEFINITION.

In this subchapter, "county payroll officer" means the county auditor or other appropriate county officer who issues paychecks to county or precinct personnel.

SUBCHAPTER Z.
MISCELLANEOUS PROVISIONS

§ 152.905. PROCEDURES FOR SETTING COMPENSATION BY DISTRICT JUDGES.

- (a) This section applies only to the compensation of the county auditor, assistant auditors, and court reporters.

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- (b) Before setting the amount of annual compensation of the county auditor, assistant auditors, and court reporters, the district judge or judges shall hold a public hearing on the matter at which parties in interest and citizens have an opportunity to be heard.
- (d) At the hearing, the district judge or judges shall set the amount of compensation of the county auditor, assistant auditors, and court reporters considered at the hearing. The vote must be recorded, transcribed, and maintained as a public record.

CHAPTER 153.
COMPENSATION OF COUNTY OFFICERS ON FEE BASIS

§ 153.002. FEE FOR KEEPING LEDGER AND MAKING STATEMENTS.

In a county that does not have the office of county auditor and in which the county treasurer is compensated on a fee basis, the treasurer is entitled to annual compensation for keeping the county finance ledger and for making the statements required by Section 114.021. The compensation is in an amount that equals \$5 for each \$1,000 tax assessed and due to the county, but the amount may not be less than \$100 or more than \$250. Compensation under this section is paid on the order of the commissioners court.

CHAPTER 154.
COMPENSATION OF DISTRICT, COUNTY, AND PRECINCT
OFFICERS ON SALARY BASIS

SUBCHAPTER A.
GENERAL PROVISIONS

§ 154.011. COLLECTIONS BY COUNTY TREASURER OR COUNTY
AUDITOR.

- (a) If a district, county, or precinct officer consents, the commissioners court of a county with a population of 2.8 million or more may designate the county treasurer, if the county treasurer consents, or the county auditor, if the county auditor consents, to collect a fee, commission, judgment, fine, forfeiture, or penalty on behalf of the district, county, or precinct officer who is required by law to collect the fee, commission, judgment, fine, forfeiture, or penalty.
- (e) In this section, "county treasurer" includes a person performing the duties of the county treasurer and "county auditor" includes a person performing the duties of the county auditor.

SUBCHAPTER B.
PROVISIONS APPLICABLE IN COUNTY WITH POPULATION OF
190,000 OR LESS

**APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR**

§ 154.025. DISBURSEMENTS TO PERSONS WITH OUTSTANDING DEBT PROHIBITED.

- (a) In this section, "debt" includes delinquent taxes, fines, fees, and indebtedness arising from written agreements with the county.
- (b) If notice of indebtedness has been filed with the county auditor and county treasurer evidencing the indebtedness of a person to the state, the county, or a salary fund, a warrant may not be drawn on a county fund in favor of a person, or an agent or assignee of a person, until:
 - (1) the county treasurer, or the county auditor in a county without a county treasurer, notifies in writing the person owing the debt that the debt is outstanding; and
 - (2) the debt is paid.

**CHAPTER 155.
DEDUCTIONS FROM COMPENSATION OF COUNTY
EMPLOYEES**

**SUBCHAPTER A.
AUTHORIZED DEDUCTIONS FOR COUNTIES**

§ 155.002. EMPLOYEE'S REQUEST.

- (a) A request for a payroll deduction must:
 - (1) be in writing;
 - (2) be submitted to the county auditor; and
 - (3) state the amount to be deducted and the entity to which the amount is to be transferred.
- (b) A request remains in effect until the county auditor receives a written notice of revocation signed by the employee.

**CHAPTER 156.
ELECTRONIC FUNDS TRANSFER OF COMPENSATION AND
REIMBURSEMENT OF COUNTY OFFICERS AND EMPLOY**

§ 156.003. ADMINISTRATION OF SYSTEM.

The county auditor or, if the county does not have a county auditor, the chief financial officer of the county, with the approval of the commissioners court, shall establish the procedures for administering the system and may use the services of financial institutions, automated clearinghouses, and the federal government.

**CHAPTER 157.
ASSISTANCE, BENEFITS, AND WORKING CONDITIONS OF
COUNTY OFFICERS AND EMPLOYEES**

**APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR**

**SUBCHAPTER A.
MEDICAL CARE, HOSPITALIZATION, AND INSURANCE**

§ 157.002. MEDICAL CARE, HOSPITALIZATION, AND INSURANCE IN COUNTIES.

- (c) A rule adopted under this section is subject to the approval of the county auditor.

**SUBCHAPTER B.
HOURS OF WORK**

§ 157.021. HOURS OF WORK OF COUNTY EMPLOYEES.

- (a) In a county with a population of 355,000 or more, the commissioners court may adopt and enforce uniform rules on the hours of work of department heads, assistants, deputies, and other employees whose compensation is set or approved by the court.
- (b) The commissioners court of any county may adopt and enforce uniform rules on overtime and compensatory time for department heads, assistants, deputies, and other employees whose compensation is set or approved by the commissioners court. The rules may:
- (1) prohibit unbudgeted overtime, except when the commissioners court or an elected county or district officer declares an emergency; and
 - (2) require that emergency overtime be reported to the county auditor and the commissioners court.

**SUBCHAPTER F.
GROUP HEALTH AND RELATED BENEFITS**

§ 157.101. GROUP HEALTH AND RELATED BENEFITS.

- (a) A commissioners court by rule, including through an intergovernmental risk pool organized under Chapter 172, may provide for group health and related benefits, including medical care, surgical care, hospitalization, and pharmaceutical, life, accident, disability, long-term care, vision, dental, mental health, and substance abuse benefits, for the following persons if their salaries are paid from the funds of the county or funds of a flood control district located entirely in the county, or funds of a hospital district described by Section 281.0475, Health and Safety Code, located entirely in the county, or if they are employees of another governmental entity for which the county is obligated to provide benefits:
- (1) deputies, assistants, and other employees of the county, or of the flood control district, or of the hospital district, who work under the commissioners court or its appointees;
 - (2) county and district officers and their deputies and assistants appointed under Subchapter A, Chapter 151;

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- (3) employees of a community supervision and corrections department established under Chapter 76, Government Code;
 - (4) a retired person formerly holding a status listed in Subdivisions (1)-(3); and
 - (5) the dependents of a person listed in Subdivisions (1)-(4).
- (d) A rule adopted under this section may be subject to the approval of the county auditor.

SUBCHAPTER Z.
MISCELLANEOUS PROVISIONS

§ 157.902. PERSONNEL RULES APPLYING TO JUVENILE AND PROBATION OFFICERS, COURT REPORTERS, AND COUNTY AUDITOR'S OFFICE IN COUNTIES OF 500,000 OR MORE.

- (b) The district judges in the county may, by a majority vote at a meeting of which each judge has notice, apply to all juvenile and probation officers appointed under Title 82, Revised Statutes, all court reporters, and the county auditor and all the auditor's assistants in the county the rules that:
- (1) are adopted by the commissioners court in the county for other county and district employees; and
 - (2) relate to hours of work; vacations; holidays; sick leave; deductions for absences; retirement; medical care; hospitalization; and compensation, accident, hospital, and disability insurance.
- (d) If the district judges do not exercise their authority under Subsection (b):
- (1) the juvenile board of the county may, to the extent the board determines, apply the rules to the juvenile and probation officers;
 - (2) the district judges may, to the extent the judges determine by vote of a majority present, apply the rules to the court reporters; and
 - (3) the county auditor may, to the extent the auditor determines and with the approval of a majority of the district judges, apply the rules to the county auditor and the auditor's assistants.
- (f) If a juvenile or probation officer, a county auditor, or an assistant to the auditor is jointly employed by two or more subdivisions of government, the rules that are applied to that person may be changed accordingly. To achieve uniform application of the rules, the person may be considered to be employed and paid by only one subdivision, but the expenses of administration and contributions may be prorated to the different employing subdivisions.
- (g) This section does not affect any other law that applies to the time, method, and manner of appointment or discharge of a juvenile or probation officer, a court reporter, or the county auditor or an assistant to the auditor or that applies to the number or salaries of those persons.

CHAPTER 158.
COUNTY CIVIL SERVICE

**APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR**

**SUBCHAPTER A.
COUNTY CIVIL SERVICE SYSTEM**

**§ 158.007. EXPANDED COVERAGE OR DISSOLUTION OF SYSTEM IN
POPULOUS COUNTIES.**

- (a) In a county that has a population of more than 1.3 million and a civil service system created under this subchapter, the qualified voters of the county, voting at an election called for that purpose, may determine whether the system will be dissolved or expanded to cover the employees, except licensed attorneys, of the office of district or criminal district attorney, the adult and juvenile probation officers and their assistants, personnel in the county auditor's office including all assistant county auditors, and all other employees of the county not included in the coverage of the system and not specifically exempted by Section 158.013 or Subchapter B.

**CHAPTER 159.
FINANCIAL DISCLOSURE BY COUNTY OFFICERS AND
EMPLOYEES**

**SUBCHAPTER B.
FINANCIAL DISCLOSURE BY OTHER COUNTY OFFICERS AND
EMPLOYEES**

§ 159.031. COUNTY COVERED BY SUBCHAPTER

This subchapter applies only to a county with a population of 125,000 or more.

§ 159.032. DEFINITIONS.

In this subchapter:

- (1) "County officer" means a sheriff, county tax assessor-collector, county clerk, district clerk, county treasurer, county auditor, or county purchasing agent. The term does not include a county officer as defined by Section 159.002.

§ 159.034. FILING REQUIREMENT.

- (a) The commissioners court may require the report to be filed with the clerk of the commissioners court, the county auditor, or any other county officer. However, the commissioners' court may require the report to be filed with the county clerk or other elected county officer only if the county clerk or elected county officer consents to the imposition of that duty. The commissioners' court may contract with the secretary of state for the filing of reports under this subchapter.

CHAPTER 233.

APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR
COUNTY REGULATION OF HOUSING AND OTHER
STRUCTURES

SUBCHAPTER D.
ALARM SYSTEMS

§ 233.094. PERMIT FEES.

- (a) The sheriff of a county who regulates alarm systems under this subchapter may authorize the county auditor to assess and collect fees for the issuance or renewal of a permit under this subchapter in reasonable amounts set by the commissioners court.

CHAPTER 262.
PURCHASING AND CONTRACTING AUTHORITY OF COUNTIES

SUBCHAPTER A.
GENERAL PROVISIONS

§262.003. SMALL, SOLE-SOURCE PURCHASE EXEMPT FROM
COMPETITIVE BIDDING.

- (b) If a county makes a purchase covered by Subsection (a), the county auditor or other appropriate county officer or employee may not refuse payment for the purchase because a competitive bidding procedure was not followed.

SUBCHAPTER B.
PURCHASING AGENTS

§ 262.011. PURCHASING AGENTS

- (f) A purchase made by the county purchasing agent shall be paid for by a warrant drawn by the county auditor on funds in the county treasury in the manner provided by law. The county auditor may not draw and the county treasurer may not honor a warrant for a purchase unless the purchase is made by the county purchasing agent or on competitive bid as provided by law.
- (g) The county purchasing agent may cooperate with the purchasing agent of a municipality in the county to purchase any item in volume as may be necessary. The county treasurer shall honor a warrant drawn by the county auditor to reimburse the municipality's purchasing agent making the purchase for the county.
- (i) On July 1 of each year, the county purchasing agent shall file with the county auditor and each of the members of the board that appoints the county purchasing agent an inventory of all the property on hand and belonging to the county and each subdivision, officer, and employee of the county. The county auditor[0] shall carefully examine the inventory and make an accounting for

APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR

all property purchased or previously inventoried and not appearing in the inventory.

- (j) To prevent unnecessary purchases, the county purchasing agent, with the approval of the commissioners court, shall transfer county supplies, materials, and equipment from a subdivision, department, officer, or employee of the county that are not needed or used to another subdivision, department, officer, or employee requiring the supplies or materials or the use of the equipment. The county purchasing agent shall furnish to the county auditor a list of transferred supplies, materials, and equipment.

§ 262.0115. PURCHASING AGENTS IN COUNTIES WITH POPULATION OF MORE THAN 100,000.

- (d) Under the supervision of the commissioners court, the purchasing agent shall carry out the functions prescribed by law for a purchasing agent under Section 262.011 and for the county auditor in regard to county purchases and contracts and shall administer the procedures prescribed by law for notice and public bidding for county purchases and contracts.
- (e) A county that has established the position of county purchasing agent under this section may abolish the position at any time. On the abolition of the position, the county auditor shall assume the functions previously performed by the purchasing agent

§ 262.012. COUNTY AUDITORS AS PURCHASING AGENTS IN CERTAIN COUNTIES.

- (a) The commissioners court of a county that employs a county auditor jointly with one or more counties under Section 84.008 may require the auditor to act as the purchasing agent for the county, in addition to performing the regular duties of the auditor as required by law.
- (b) In a county with a population of 41,680 to 42,100, the county auditor shall act as the purchasing agent for the county in addition to performing the regular duties of the auditor as required by law.

§ 262.024. DISCRETIONARY EXEMPTIONS

- (c) The exemption granted under Subsection (a)(8) of this section shall apply only to the sealed competitive bidding requirements on food purchases. Counties shall solicit at least three bids for purchases of food items by telephone or written quotation at intervals specified by the commissioners court. Counties shall award food purchase contracts to the responsible bidder who submits the lowest and best bid or shall reject all bids and repeat the bidding process, as provided by this subsection. The purchasing officer taking telephone or written bids under this subsection shall maintain, on a form approved by the commissioners court, a record of all bids solicited and the vendors contacted. This record shall be kept in the purchasing office for a period of at least one year or until audited by the county auditor.

SUBTITLE B.

APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR
COUNTY PUBLIC BUILDINGS

CHAPTER 291.
GENERAL BUILDING PROVISIONS AFFECTING COUNTIES

§ 291.005. MAINTENANCE EMPLOYEES IN COUNTIES WITH POPULATION OF MORE THAN 500,000.

- (d) The number of employees appointed under this section is subject to the approval of the county auditor.

§ 291.006. PRIVATE BUSINESS ON PUBLIC PROPERTY .

- (a) A county official or an agent, deputy, or employee of a county official may not operate a private business on public property unless the person:
- (1) keeps an accurate and detailed record of money that the person receives and disburses;
 - (2) files with the county auditor or other county auditing authority, on or before January 1 of each year, a report of receipts and disbursements during the previous calendar year; and
 - (3) makes available to the county auditor all records of the receipts and disbursements.
- (b) An amount of money equal to the amount of receipts required to be reported plus any interest paid by a financial institution on deposits of this money, less the amount of disbursements required to be reported, shall be delivered to the county treasurer when the report required by Subsection (a) is filed or in installments at regular intervals during the year as may be prescribed by the county auditor or other county auditing authority. This subsection does not apply to a person acting under or by virtue of a written contract with the county.
- (c) If a county official has not complied with this section by February 1 of each year, the county auditor shall notify the county or district attorney of the violation. The county or district attorney shall, and any qualified voter of the county may, file a petition in a district court of the county for a writ of mandamus to compel compliance.

CHAPTER 293.
COUNTY BUILDING AUTHORITY ACT

SUBCHAPTER B.
CREATION AND OPERATION

§ 293.025. COMPTROLLER.

- (a) The county auditor shall appoint a comptroller for the authority, subject to the approval of the board and the commissioners court. The comptroller shall:
- (1) work under the direction of the county auditor
 - (3) make quarterly reports to the commissioners court.

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DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR

- (b) The county auditor shall fix the comptroller's salary, subject to approval of the board and commissioners court, and the authority shall pay the salary.
- (c) The comptroller's employment may be terminated by an act of the county auditor and a majority vote of the board and commissioners court.

CHAPTER 320.
PARK BOARD AND PARK BONDS: COUNTIES WITH
POPULATION OF 5,000 OR MORE

SUBCHAPTER C.
POWERS AND DUTIES

§ 320.043. DEPOSITORIES AND DISBURSEMENTS; AUDITS.

- (b) The county auditor shall maintain a current audit of the board's funds and shall prepare monthly and annual audit reports. The reports shall be filed with the commissioners court and with the board and must be available for public inspection at all reasonable times during office hours on business days.
- (c) A warrant or check for the withdrawal of board funds must be signed by an officer of the board or, if designated by an order or resolution of the board, by a bonded employee of the board, and must be countersigned by the county auditor.

§ 320.047. FINANCIAL STATEMENT; BUDGET.

- (c) At the same time the financial statement is filed with the commissioners court, the board shall file with the county auditor:
 - (1) a copy of the financial statement; and
 - (2) a proposed budget for the board's needs for the current calendar year.
- (d) In counties subject to Subchapter B, Chapter 111, the county auditor shall include the proposed budget as part of the county budget prepared and submitted to the commissioners court.

CHAPTER 323.
COUNTY LIBRARIES

SUBCHAPTER B.
COUNTY LAW LIBRARY

§ 323.023. LAW LIBRARY FUND.

- (c) Money in the fund may be used for the purposes described by Subsection (b)(3) only if the county's law librarian or, if the county has no law librarian, the person responsible for the county's law library, authorizes the use in consultation with the county auditor.

**APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR**

**CHAPTER 324.
PARK AND RECREATION DISTRICT AND PARK BONDS:
COUNTIES WITH FRONTAGE ON GUADALUPE AND COMAL
RIVERS**

**SUBCHAPTER E.
BONDS, TAXES, AND OTHER FINANCIAL MATTERS**

§ 324.097. FINANCIAL STATEMENT; BUDGET.

- (e) The county auditor may conduct a general audit and issue a financial statement of the district at times the auditor considers appropriate.

**CHAPTER 351.
COUNTY JAILS AND LAW ENFORCEMENTS
SUBCHAPTER A.
COUNTY JAIL FACILITIES**

**SUBCHAPTER C.
OPERATION OF COUNTY JAILS**

§ 351.0415. COMMISSARY OPERATION BY SHERIFF OR PRIVATE VENDOR.

- (d) For a jail under the supervision of the sheriff, at least once each county fiscal year, or more often if the commissioners court desires, the auditor shall, without advance notice, fully examine the jail commissary accounts. The auditor shall verify the correctness of the accounts and report the findings of the examination to the commissioners' court of the county at its next term beginning after the date the audit is completed.
- (e) A private vendor operating a detention facility under contract with the county shall ensure that the facility commissary accounts are annually examined by an independent auditor.

**SUBCHAPTER Z.
MISCELLANEOUS LAW ENFORCEMENT PROVISIONS**

§ 351.902. BUREAU OF CRIMINAL IDENTIFICATION.

- (c) A purchase allowed under this section must be made by the sheriff by requisition in the manner provided by the county auditor or, if the county does not have a county auditor, by the commissioners' court.

**APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR
OCCUPATIONS CODE**

**TITLE 5.
REGULATION OF FINANCIAL AND LEGAL SERVICES**

**SUBTITLE A.
FINANCIAL SERVICES**

**CHAPTER 901.
ACCOUNTANTS**

**SUBCHAPTER A.
GENERAL PROVISIONS**

§ 901.001. SHORT TITLE.

- (a) This chapter may be cited as the Public Accountancy Act.
- (b) A reference in law to the Public Accountancy Act of 1979 or the Public Accountancy Act of 1991 means this chapter.

§ 901.004. CONSTRUCTION; LIMITATIONS.

- (a) This chapter does not:
 - (1) restrict an official act of a person acting in the person's capacity as:
 - (A) an officer of the state or of a county, municipality, or other political subdivision, including a county auditor

**APPENDIX D
DUTIES AND REPORTING RESPONSIBILITIES OF THE COUNTY AUDITOR
TAX CODE**

**TITLE 1.
PROPERTY TAX CODE**

**SUBTITLE D.
APPRAISAL AND ASSESSMENT**

**CHAPTER 26.
ASSESSMENT**

§ 26.044. EFFECTIVE TAX RATE TO PAY FOR STATE CRIMINAL JUSTICE MANDATE.

- (d) In this section, "state criminal justice mandate" means the amount spent by the county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced to the institutional division of the Texas Department of Criminal Justice as certified by the county auditor based on information provided by the county sheriff, minus the amount received from state revenue for reimbursement of such costs.

**SUBCHAPTER D.
COUNTY ROAD DEPARTMENT SYSTEM**

§ 252.312. COMPETITIVE BIDDING.

- (b) If the county road engineer so recommends and the commissioners court considers it to be in the best interest of the county, a purchase in an amount of \$25,000 or less may be made through negotiation by the commissioners court or the court's authorized representative on requisition to be approved by the commissioners court or the county auditor without advertising for competitive bids.

**CHAPTER 256.
FUNDS AND TAXES FOR COUNTY ROADS**

**SUBCHAPTER A.
FUNDS USED FOR COUNTY ROADS; GENERAL PROVISIONS**

§ 256.009. REPORT TO COMPTROLLER.

- (a) Not later than January 30 of each year, the county auditor or, if the county does not have a county auditor, the official having the duties of the county auditor shall file a report with the comptroller that includes:
- (1) an account of how the money allocated to a county under Section 256.002 during the preceding year was spent;

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- (2) a description, including location, of any new roads constructed in whole or in part with the money allocated to a county under Section 256.002 during the preceding year;
- (3) any other information related to the administration of Sections 256.002 and 256.003 that the comptroller requires; and
- (4) the total amount of expenditures for county road and bridge construction, maintenance, rehabilitation, right-of-way acquisition, and utility construction and other appropriate road expenditures of county funds in the preceding county fiscal year that are required by the constitution or other law to be spent on public roads or highways.

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TRANSPORTATION CODE

CHAPTER 252.
SYSTEMS OF COUNTY ROAD ADMINISTRATION

§ 252.312. COMPETITIVE BIDDING.

- a) Except as provided by Subsection (b), the commissioners court shall purchase the equipment, materials, and supplies for the county road department through competitive bidding in conformity with estimates and specifications prepared by the county road engineer.
- (b) If the county road engineer so recommends and the commissioners court considers it to be in the best interest of the county, a purchase in an amount of \$25,000 or less may be made through negotiation by the commissioners court or the court's authorized representative on requisition to be approved by the commissioners court or the county auditor without advertising for competitive bids.
- (c) A purchase may not be divided or reduced to avoid the competitive bidding requirement on a purchase that would otherwise cost more than \$25,000.

CHAPTER 256.
FUNDS AND TAXES FOR COUNTY ROADS

§ 256.009. REPORT TO COMPTROLLER

- (a) Not later than January 30 of each year, the county auditor or, if the county does not have a county auditor, the official having the duties of the county auditor shall file a report with the comptroller that includes:
 - (1) an account of how the money allocated to a county under > Section 256.002 during the preceding year was spent;
 - (2) a description, including location, of any new roads constructed in whole or in part with the money allocated to a county under > Section 256.002 during the preceding year;
 - (3) any other information related to the administration of Sections 256.002 and 256.003 that the comptroller requires; and
 - (4) the total amount of expenditures for county road and bridge construction, maintenance, rehabilitation, right-of-way acquisition, and utility construction and other appropriate road expenditures of county funds in the preceding county fiscal year that are required by the constitution or other law to be spent on public roads or highways.
- (b) The report must be in a form prescribed by the comptroller.
- (c) The comptroller may distribute money under > Section 256.002(a) to a county only if the most recent report required by Subsection (a) has been filed.
- (d) A county official or employee shall provide to the comptroller on request any information necessary to determine the legality of the use of money allocated under > Section 256.002.

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VERNON'S TEXAS CIVIL STATUTES**

**CHAPTER 11.
COUNTY SCHOOLS**

**Art. 2700d-44. AUTOMOBILES FOR USE OF COUNTY SUPERINTENDENTS
IN COUNTIES OF 500,000 OR MORE.**

Sec. 2. The County Superintendent shall make monthly reports showing the kind of automobile operated by him, the number of miles such car was operated during the month in the discharge of the duties of his office, the amounts expended by him in the maintenance thereof, and such other information as may be required of him by the County School Trustees. All such reports shall be audited, and shall be subject to the approval of the County Auditor of such counties, if there be a County Auditor.

**CHAPTER 6.
PARTICULAR COUNTIES, LAW RELATING TO**

**Art. 6812b.
COUNTIES OF 198,000 TO 400,000 POPULATION.**

Rules, Regulations, Plans and System

Inventory and Appraisal of Equipment; Disposal and Purchase

Sec. 4. The county engineer shall at the end of every three (3) months, acting in conjunction with the county purchasing agent of said county, make a complete inventory and appraisal of all tools, machinery, equipment, materials, trucks, cars, and other property owned by the second-class road and bridge fund, and transmit the same in written form to the Commissioners Court and the county auditor, which written report shall be kept as a "Permanent Inventory Record" by the county auditor, and when any of said tools, machinery, trucks, cars and other property and equipment become unusable, the Commissioners Court shall enter an order upon the minutes of the court, stating such facts and the reason for disposing of such equipment and shall have authority to dispose of same as it deems best. When in its opinion it is necessary to purchase other machinery, supplies, tools and other equipment and materials, the Commissioners Court shall enter an order on the minutes showing the necessity therefor. All equipment purchased or acquired as herein specified, shall be shown on the "Permanent Inventory Record."

Daily Time Sheet

Sec. 6. The engineer shall keep, or cause to be kept, in duplicate a daily time sheet which shall show the amount of time and the character of work performed and the place where the same is performed by each person working for the county on road maintenance or construction, and such other records in connection therewith as the

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Commissioners Court and the county auditor may require, one (1) copy of which shall be furnished the county auditor, and one (1) copy shall be retained in the office of the engineer.

Payment of Employees

Sec. 10. It shall be the duty of the county auditor to compute the pay for all employees under the court's supervision from time sheets furnished him by the engineer, and no check or warrant shall be issued in favor of any such employee without the approval of such auditor. It shall be the duty of said auditor to see that no employee is paid for time not actually served by such employees and to this end he shall have authority, and it is hereby made his duty, at such time or times as he deems advisable, to check any or all of such employees while they are actually engaged in work. Nothing in this Act, however, shall be construed as repealing or being in conflict with the provisions of Article 2372g-1, Vernon's Revised Statutes of 1925.

Art. 6812b-1.

COUNTIES OF 160,000 TO 185,000; COUNTY ENGINEER; DUTIES.

Inventory and Appraisal of Equipment; Disposal and Purchase

Sec. 3. The county engineer shall at the end of every 12 months, acting in conjunction with each commissioner of the county, make a complete inventory and appraisal of all tools, machinery, equipment, materials, trucks, cars, and other property owned by the respective commissioners, and transmit the same in written form to the commissioners court and the county auditor, which report shall be kept as a permanent inventory record by the county auditor. When any of said tools, machinery, trucks, cars, and other property becomes unusable, the commissioners court shall enter an order upon the minutes of the court, stating such facts and reason for disposing of such equipment and shall have authority to dispose of same as it deems best. When in its opinion it is necessary to purchase other machinery, supplies, tools, and other equipment and materials, the commissioners court shall enter an order on the minutes showing the necessity therefor. All equipment purchased or acquired as herein specified, shall be shown on the permanent inventory record.

Work Records; Daily Time Sheet

Sec. 11. The county engineer shall keep or cause to be kept, in duplicate, a daily time sheet which shall show the amount of time and the character of work performed and the place where the same is performed by himself and each person working for the county engineer, and such other records in connection therewith as the commissioners court and county auditor may require, one copy of which shall be furnished to the county auditor, and one copy shall be retained by the engineer.

TITLE 34.
COUNTY FINANCES

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Art. 1676a.
**AUDITORS IN CERTAIN COUNTIES: DUTIES, POWERS,
REPORTS.**

Sec. 1. In all counties having a County Auditor and containing a population of not less than seventy-five thousand (75,000), and not more than eighty thousand (80,000), as shown by the last preceding Federal Census, and in which there are Navigation Districts, Water Improvement Districts and Water Control and Improvement Districts, the County Auditor shall not exercise control over the finances and affairs of such Navigation Districts, Water Improvement Districts, and Water Control and Improvement Districts (or other districts created for improvement or conservation purposes, which are not administered by the Commissioners Court of such counties), but he shall annually, between July 1st and October 1st, carefully audit all books, accounts, records, bills and warrants of any such District for the year ending the 30th of June preceding, and file his report of such audit with the County Clerk of such county.

Sec. 2. The officers and directors of each such District shall, on or before the 10th of each month, make and file with the County Auditor a report in writing, authenticated by such officers and directors, showing the total amount of moneys collected for and expended from the various funds of such District for the calendar month next preceding.

Art. 1676b.
**AUDITORS IN COUNTIES OF 83,000 TO 83,350 HAVING
NAVIGATION DISTRICTS AND OTHER DISTRICTS.**

Audit; Report

Sec. 1. In all counties having a County Auditor and containing a population of not less than eighty-three thousand (83,000) and not more than eighty-three thousand, three hundred and fifty (83,350), as shown by the last preceding Federal Census, and in which there are Navigation Districts, Water Improvement Districts, and Water Control and Improvement Districts, the County Auditor shall not exercise control over the finances and affairs of such Navigation Districts, Water Improvement Districts, and Water Control and Improvement Districts (or other districts created for improvement or conservation purposes, which are not administered by the Commissioners Courts of such counties), but he shall annually, between July 1st and October 1st, carefully audit all books, accounts, records, bills, and warrants of any such district for the year ending the 30th of June preceding, and file his report of such audit with the County Clerk of such county.

Monthly Report

Sec. 2. The officers and directors of each such district shall, on or before the 10th of each month, make and file with the County Auditor a report in writing,

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authenticated by such officers and directors, showing the total amount of moneys collected for and expended from the various funds of such district for the calendar month next preceding.

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WATER CODE**

**CHAPTER 60.
NAVIGATION DISTRICTS--GENERAL PROVISIONS**

**SUBCHAPTER H.
PROMOTION AND DEVELOPMENT FUND IN CERTAIN
DISTRICTS**

§ 60.204. MANAGEMENT AND CONTROL OF PROMOTION AND DEVELOPMENT FUND.

- (c) The county auditor shall exercise his usual supervision and control to assure that the commission sets aside no more than five percent of its gross income from operations in each calendar year in the promotion and development fund. The county auditor may audit disbursements from the fund and shall be entitled to a monthly statement showing the:
- (1) date of each disbursement from the fund;
 - (2) amount disbursed;
 - (3) person or concern to whom disbursed; and
 - (4) general purpose of each disbursement.

**SUBCHAPTER N.
COMPETITIVE BIDDING REQUIREMENTS**

§ 60.403. CONTRACTS: PURCHASES.

- (d) If any other type of purchase of the district or port authority is subject to the approval of a county auditor, the list of routine purchases or contracts must be approved by the county auditor before the purchases or contracts may be made.

**CHAPTER 61.
ARTICLE III, SECTION 52, NAVIGATION DISTRICTS**

**SUBCHAPTER E.
PORT FACILITIES**

§ 61.174. EMPLOYEES; COUNTY AUDITOR, DUTIES AND COMPENSATION.

- (b) The county auditor, as auditor for the district having large port facilities, shall make such additional reports and perform such accounting services in addition to those now required by law as may be reasonably incident to the proper conduct of the business of the district.
- (c) Compensation for the county auditor who shall act under this section shall be determined by the judge of the district court or courts having jurisdiction

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in the county after a hearing with respect to the amount and value of the services performed. The amount shall be paid monthly from funds of the navigation district, and the maximum amount which may be allowed by the district judge for the services shall not be more than the amount now being paid.

CHAPTER 63.
SELF-LIQUIDATING NAVIGATION DISTRICTS

SUBCHAPTER E.
GENERAL FISCAL PROVISIONS

§ 63.224. ACCOUNTS AND RECORDS; AUDIT.

- (b) In January of each year or as soon after that time as practicable, the county auditor or, in the discretion of the commission, an independent certified public accountant or firm of independent certified public accountants shall be employed to make a complete audit of the books and records and make a report of the findings.
- (c) The audit report shall be made in triplicate, and one copy shall be filed with the district office, one with the district depository, and one with the county auditor's office.