

1 AN ACT

2 relating to audits of emergency services districts.

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

4 SECTION 1. The heading to Section 775.082, Health and
5 Safety Code, is amended to read as follows:

6 Sec. 775.082. AUDIT OF DISTRICT [~~LOCATED WHOLLY IN ONE~~
7 ~~COUNTY~~].

8 SECTION 2. Subsections (a), (b), (e), and (f), Section
9 775.082, Health and Safety Code, are amended to read as follows:

10 (a) The [~~In a district located wholly in one county, the~~]
11 county auditor of a county that contains any part of the district
12 shall have access to the books, records, officials, and assets of
13 the district.

14 (b) A district [~~located wholly in one county~~] shall prepare
15 and file with the commissioners court of each [~~the~~] county that
16 contains any part of the district on or before June 1 of each year an
17 audit report of the district's fiscal accounts and records. The
18 audit shall be performed and the report shall be prepared at the
19 expense of the district. The county auditor, with the approval of
20 the commissioners court, shall adopt rules relating to the format
21 of the audit and report. If a district is located in more than one
22 county, the county auditors, with the approval of the commissioners
23 court of each county in which the district is located, shall adopt
24 uniform rules relating to the format of the audit and report.

1 (e) If the district fails to complete and file the audit
2 report within the time provided by Subsection (b) or (d), the
3 commissioners court may order the county auditor to perform the
4 audit and issue the report. If a district is located in more than
5 one county, the commissioners court of each county in which the
6 district is located shall designate by joint order a county auditor
7 of one of the counties to perform the audit and issue the report.

8 (f) The district shall pay all costs incurred by the county
9 auditor to perform an audit and issue the report required by this
10 section, unless otherwise ordered by the commissioners court or by
11 joint order of the commissioners courts, if the district is located
12 in more than one county.

13 SECTION 3. This Act takes effect September 1, 2005.

David Newkumst
President of the Senate

Jim Coakley
Speaker of the House

I hereby certify that S.B. No. 1436 passed the Senate on April 21, 2005, by the following vote: Yeas 31, Nays 0.

Lately Saw
Secretary of the Senate

I hereby certify that S.B. No. 1436 passed the House on May 13, 2005, by a non-record vote.

Robert Haney
Chief Clerk of the House

Approved:

20 MAY 05
Date

RICK PERRY
Governor

FILED IN THE OFFICE OF THE
SECRETARY OF STATE
7:20 PM 05/20/05

Roger Williams
Secretary of State