

## **I. Authority**

### **A. Oversight Authority -**

1. Meaning watchful and responsible care for, access to records and authority to help insure that they are properly maintained.
2. Oversight of the books and records of the County is given to the County Auditor.
3. County Auditor shall see to the strict enforcement of the law governing County finances (Local Government Code 112.006).

### **B. Access Authority -**

1. Continual access to and ability to examine and investigate the books, accounts and records of any office receiving County funds is given to the County Auditor (LGC 115.001).
2. The same access is given concerning the records of specialized governmental entities, such as the District Attorney, Juvenile Probation and (LGC 140.003).
3. The County Auditor has the authority to examine records in criminal cases with regards to the proper collection of fines and court costs (Code of Criminal Procedure 103.11).

### **C. Prescriptive Authority -**

1. The County Auditor shall prescribe the system of accounting for the County (LGC 112.001 and 112.002).
2. The County Auditor has the authority to prescribe the manner and form for other officials to make monthly and annual reports of collections to the County Auditor (LGC 114.002).
3. The County Auditor may adopt and enforce regulations that the Auditor considers necessary for the speedy and proper collecting, checking and accounting of the revenues and other fees and funds of the County (LGC 112.001).

### **D. Verification Authority -**

1. The County Auditor shall examine each claim, bill or account against the County and approve each before it may be allowed to be paid (LGC 113.065.)
2. The County Auditor may require an affidavit from a County officer indicating that a claim or bill is correct and valid (LGC 113.064).

## **II. Responsibilities of the County Auditor**

### **A. Accounting and Financial Reporting -**

1. The County Auditor specifies the system of accounting for the County as a whole and for individual fee offices.

2. Responsibility for the chart of accounts and the design of the accounting system rests with the County Auditor.

3. The County Auditor shall maintain the general ledger of the County throughout the year.

4. Preparation of the annual financial report is the responsibility of the County Auditor.

5. The County Auditor is responsible for the accounting and reporting of grants.

#### B. Accounts Payable and Payroll -

1. Processing of these are optional duties by law (Agan v Titus County, AG Opinion DM-440). These are often processed by the County Auditor to meet the County Auditors duty for verification of financial transactions.

2. Payables and payroll directly relate to the responsibility to manage the County budget and to verify the correctness and legality of claims against the County before they are processed.

#### C. Budgeting -

1. The County Auditor is the budget officer in some counties.

2. The County Auditor has the authority to estimate revenues from all sources in counties over 125,000 in population.

3. The County Auditor shall exercise her oversight authority to see that only properly budgeted expenditures are approved for payment by the County.

#### D. Auditing -

1. The goals of internal audit are (a) to insure the accuracy of accounting and budgeting information; (b) to safeguard the assets of the county; (c) to insure the efficiency of county operations; and (d) to insure a compliance with legal requirements regarding the collection and reporting of fees and fines.

2. The County Auditor shall examine all reports about the collection of money for the County (LGC 115.002).

3. The County Auditor shall examine the books of County officials for correctness (LGC 115.003).

4. The County Auditor shall examine the County Treasurer's books and reports.

5. The County Auditor shall examine the books and dockets of court clerks and Justices of the Peace for accuracy.

#### E. Purchasing and Approval of Claims -

1. The County Auditor may not pay for supplies or materials that have not been properly requisitioned (LGC 113.901).

2. The County Auditor must co-sign disbursement checks to validate them as proper and budgeted expenditures (LGC 113.043).

### **III. Challenges to the County Auditor**

A. Maintaining the independence of the County Auditor - the office of County Auditor was created to provide independent oversight of the financial transactions of the County. Independence in appointment, budget and staffing is necessary to insure that the functions of the office are carried out in a professional manner.

B. Mastering diverse functions such as governmental accounting and financial reporting, internal auditing, grants management, debt issuance and management, budgeting and budgetary control, compliance with purchasing laws, personnel matters, and risk management.

C. The personalities and politics of working with elected officials, co-existing while exercising oversight and prescriptive authority.

D. Staff recruitment, retention and development in the County government environment.

E. "Inherent" conflicts due to the unique nature of the job.

### **IV. Relationship with the District Judges**

A. Appointment - the County Auditor is appointed by the District Judge or Judges in the county for a two-year term of office.

B. Salary and Budget - the District Judges have authority, within statutory limits, over the salaries of the County Auditor and assistant county auditors as well as the budget for the County Auditor's office.