

By: Callegari

H.B. No. 3784

A BILL TO BE ENTITLED

AN ACT

relating to the ethics and financial disclosure requirements and audits of certain governmental bodies.

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

SECTION 1. Section 321.013(a), Government Code, is amended to read as follows:

(a) The State Auditor shall conduct audits of all departments, including institutions of higher education, as specified in the audit plan. At the direction of the committee, the State Auditor shall conduct an audit or investigation of:

(1) any entity receiving funds from the state; or

(2) a local governmental body as defined by Section 572.002.

SECTION 2. Section 403.011(a), Government Code, is amended to read as follows:

(a) The comptroller shall:

(1) obtain a seal with "Comptroller's Office, State of Texas" engraved around the margin and a five-pointed star in the center, to be used as the seal of the office to authenticate official acts, except warrants drawn on the state treasury;

(2) adopt regulations the comptroller considers essential to the speedy and proper assessment and collection of state revenues;

(3) supervise, as the sole accounting officer of the

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1 state, the state's fiscal concerns and manage those concerns as
2 required by law;

3 (4) require all accounts presented to the comptroller
4 for settlement not otherwise provided for by law to be made on forms
5 that the comptroller prescribes;

6 (5) prescribe and furnish the form or electronic
7 format to be used in the collection of public revenue;

8 (6) prescribe the mode and manner of keeping and
9 stating of accounts of persons collecting state revenue;

10 (7) prescribe forms or electronic formats of the same
11 class, kind, and purpose so that they are uniform in size,
12 arrangement, matter, and form;

13 (8) require each person receiving money or managing or
14 having disposition of state property of which an account is kept in
15 the comptroller's office periodically to render statements of the
16 money or property to the comptroller;

17 (9) require each person who has received and not
18 accounted for state money to settle the person's account;

19 (10) keep and settle all accounts in which the state is
20 interested;

21 (11) examine and settle the account of each person
22 indebted to the state, verify the amount or balance, and direct and
23 supervise the collection of the money;

24 (12) audit claims against the state the payment of
25 which is provided for by law, unless the audit is otherwise
26 specially provided for;

27 (13) determine the method for auditing claims against

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1 the state in a cost-effective manner, including the use of
2 stratified and statistical sampling techniques in conjunction with
3 automated edits;

4 (14) maintain the necessary records and data for each
5 approved claim against the state so that an adequate audit can be
6 performed and the comptroller can submit a report to each house of
7 the legislature, upon request, stating the name and amount of each
8 approved claim;

9 (15) keep and state each account between the state and
10 the United States;

11 (16) keep journals through which all entries are made
12 in the ledger;

13 (17) draw warrants on the treasury for payment of all
14 money required by law to be paid from the treasury on warrants drawn
15 by the comptroller;

16 (18) suggest plans for the improvement and management
17 of the general revenue; ~~and~~

18 (19) preserve the books, records, papers, and other
19 property of the comptroller's office and deliver them in good
20 condition to the successor to that office; and

21 (20) require each local governmental body as defined
22 by Section 572.002 to file an accounting of the local governmental
23 body's money.

24 SECTION 3. Section 572.002, Government Code, is amended by
25 adding Subdivision (5-a) to read as follows:

26 (5-a) "Local governmental body" means:

27 (A) a county commissioners court;

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- 1 (B) a municipal governing body;
2 (C) a deliberative body that has rulemaking or
3 quasi-judicial power and that is classified as a department,
4 agency, or political subdivision of a county or municipality;
5 (D) a school district board of trustees;
6 (E) a county board of school trustees;
7 (F) a county board of education;
8 (G) the governing body of a special district;
9 (H) the governing body of a nonprofit corporation
10 organized under Chapter 67, Water Code, that provides a water
11 supply or wastewater service, or both, and is exempt from ad valorem
12 taxation under Section 11.30, Tax Code;
13 (I) a local workforce development board created
14 under Section 2308.253;
15 (J) a nonprofit corporation that is eligible to
16 receive funds under the federal community services block grant
17 program and that is authorized by this state to serve a geographic
18 area of the state;
19 (K) any other governing body of any other local
20 government; and
21 (L) the part, section, or portion of an
22 organization, corporation, commission, committee, institution, or
23 agency that spends or that is supported wholly or partly by public
24 funds.

25 SECTION 4. Subchapter A, Chapter 572, Government Code, is
26 amended by adding Section 572.009 to read as follows:

27 Sec. 572.009. APPLICABILITY TO LOCAL GOVERNMENTAL BODIES.

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1 (a) A provision of this chapter that applies to a state agency
2 applies to a local governmental body.

3 (b) A provision of this chapter that applies to an appointed
4 officer of a major state agency applies to a member of the governing
5 body of a local governmental body.

6 SECTION 5. This Act takes effect September 1, 2011.