The office of

# **County Auditor**

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V.G. Young Institute of County Government School for Commissioners Court February 2, 2021

> Commissioners Court Advanced Curriculum Phase 2: 2.012

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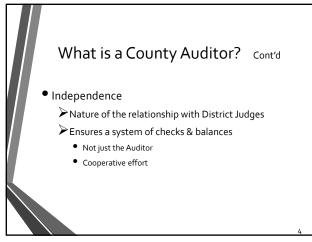
# What is a County Auditor?

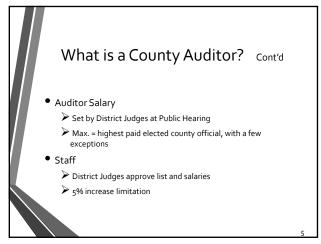
- History and Background
  - > 1905 created by statute
  - Pop. >= 10,200 Required
  - ➤ Pop. < 10,200 Optional
  - > Joint employment
- Qualifications
  - Competent, experienced, moral character

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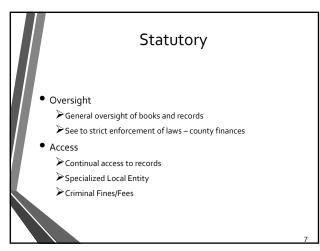
# What is a County Auditor? cont'd

- Appointment
  - Appointed by District Judge(s)
  - ➤ Majority vote Special meeting
  - Two year term
  - > Oath & Bond requirements









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# Statutory cont'd Prescriptive Regulations for collecting & accounting System of accounting (>190,000) Time, manner, form of reports to Auditor Verification Claims approval Claim incurred as provided by law

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# Case Law Samples Navarro Co v. Tullos (1922) The Court held that the duties of the county auditor cannot be delegated to a special auditor. Guerrero v. Refugio County Is the Auditor an employee? Crider v. Cox

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### Case Law Samples (cont'd)

### Agan v. Titus County

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

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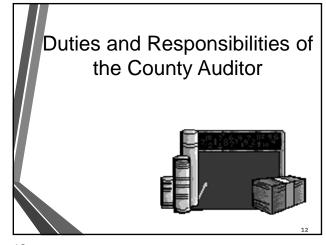
### Case Law Samples (cont'd)

### Fullerton v. Harris County

- Commissioners Court has ministerial duty to approve office equipment requested by the auditor absent an abuse of discretion in the request.
- Commissioners Court may reject the auditor's budget request for equip/supplies if the request is excessive or unreasonable.
- Commissioners court may not dictate what equipment would be used in the auditor's office.

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### **Duties and Responsibilities**

- Auditing
  - ➤ All funds due/collected/disposed
  - ➤ All funds/assets safeguarded
  - Examine books of all officials/departments
  - Review internal controls
- Accounting and Financial Reporting
  - Maintain general ledger & chart of accts
  - Periodic reports internal/external
  - Coordinate outside audits

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### Duties and Responsibilities (cont'd)

- Budgeting
  - Subchapter A Auditor assists with budget
  - Subchapter B Auditor is budget officer
  - ➤ Subchapter C Commissioners Court appoints budget officer
- Purchasing and Approval of Claims
  - ➤ Verify compliance with contracts
  - Legally acquired and budgeted expenditures

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# Duties and Responsibilities (cont'd)

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

# Challenges to the County Auditor

- Maintaining Independence
- Mastering Diverse Functions management of cash, debt, grants, & risks, personnel & employment law, budgetary control, internal auditing & financial reporting, etc
- Establishing effective working relationships

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### Review

- Four statutory authorities
- Responsibilities –

Various; the County Auditor is primarily responsible for insuring that county  $\;$  finances comply with the law.

• Challenges of the job

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### Resources

Texas Association of Counties

www.county.org

Texas Association of County Auditors

www.texascountyauditors.org

 ${\sf Texas\,Attorney\,General-Opinion\,Subjects}$ 

 $^{\bullet} \ \underline{www.texasattorneygeneral.gov}$ 

