

Overview of Powers, Duties of the
County Auditor

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WHAT IS A COUNTY AUDITOR?

History and Background:

- ▶ Position created by statute in 1905
- ▶ Comptroller/Auditor for the County
- ▶ Independence
 - Appointed by District Judges
 - System of checks and balances

APPOINTMENT OF THE AUDITOR

(LGC 84)

- ▶ Population specifications – 10,200
- ▶ Qualifications – Competent
- ▶ District Judges (DJs) – Special meeting & majority vote
- ▶ Term – Two Years
- ▶ Salary – Set by DJs
- ▶ Staff – DJs approve list and salaries

STATUTORY AUTHORITY

- ▶ **Oversight – financial records, laws governing county finances
(LGC 112.06)**
- ▶ **Access – books, accounts, and records of any office receiving county funds (LGC 115)**

STATUTORY AUTHORITY

Prescriptive – (LGC 112 Sect. 001 & 002)

- Adopt and enforce collection, checking, and accounting regulations
- System of Accounting – population over 190,000

Verification – (LGC 113.065)

- Examine each:
 - Claim
 - Bill
 - Account

AUTHORITY

Case Law - Court decisions pertaining to the role of the County Auditor, include:

- *Agan v. Titus County* (Supreme Court of Texas 96-0683) ;
- *Commissioners Court of Navarro County v. Tullos* (1922)
- *Guerrero v. Refugio County* (946 S.W. 2d 558);
- *Fullerton v. Harris County* (596 S.W. 2d 17520);
- *Crider v. Cox* (960 S.W. 2d 703).

RESPONSIBILITIES OF THE COUNTY AUDITOR

▶ Auditing (LGC 115)

- Continual access to and examine and investigate the correctness of books, accounts, reports, etc.
- At least once each quarter – audit review of:
 - Tax Assessor-Collector
 - County Treasurer
 - District Attorney
 - Sheriff's Commissary
 - All precinct, county and district officials
- Report findings to Commissioners Court

RESPONSIBILITIES OF THE COUNTY AUDITOR

Accounting and Financial Reporting

- Maintain G/L & Chart of Accounts (GASB)
- Reporting – Internal/External (CAFR)
- Coordinate External Audits

Budgeting – 225,000 population stipulation

Certification of Revenue

RESPONSIBILITIES OF THE COUNTY AUDITOR

Accounts Payable

- Budgetary compliance
- Purchasing and Approval of Claims
- Co-sign checks with Treasurer

Payroll

Grants

Banking

Up to date with statutes and laws

Other

CHALLENGES TO THE COUNTY AUDITOR

Mastering Diverse Functions

Maintaining Independence

Co-Existence/“Inherent” Conflicts

Staff Recruitment

RESOURCES

- ▶ Texas Association of Counties
 - <http://www.county.org/member-services/legal-resources/publications/Pages/default.aspx>
- ▶ Someone Knew What They Were Doing
 - <http://vgyi.tamu.edu/files/2011/09/county-auditor.pdf>
- ▶ Texas Association of County Auditors
 - <http://texascountyauditors.org>
- ▶ Texas Attorney General - Opinions
 - <http://www.oag.state.tx.us/opin>

REVIEW AND QUESTIONS

▶ Statutory Authority

- Oversight, Access, Prescriptive, Verification

▶ Responsibilities

- Audit, Accounting, Financial Reporting, Budget, Accounts Payable, Other

▶ Challenges

- Mastering Diverse Functions, Maintaining Independence, Co-Existence/“Inherent” Conflicts

CONTACT INFORMATION

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Thank You for Your Time – God Bless!