

BILL SUMMARY
1st Session of the 56th Legislature

Bill No.:	HB 1247
Version:	FULLPCS1
Request Number:	7100
Author:	Rep. Dustin Roberts
Date:	2/28/2017
Impact:	Modifies County Audit Procedure Unknown Impact, If Any

Research Analysis

The measure authorizes a county government to choose either the State Auditor and Inspector or an independent certified public accounting firm to perform the statutorily required audit that is required of them every two years. Further, the measure requires that the State Auditor and Inspector perform the audit at least once every six years. Furthermore, the measure transfers the authority to determine the type of audit to be performed, or to perform additional audits of certain persons, from the State Auditor and Inspector to the county government. Finally, the measure eliminates the State Auditor and Inspector's authority to perform additional audits.

Prepared By: Kyle Meade

Fiscal Analysis

The measure allows counties to utilize the services of the State Auditor and Inspector (as in current law) or the services of an independent certified public accounting firm for the audits required every two years. The State Auditor and Inspector is required to perform the biennial audit at a minimum of every six years. The type of audit, financial or performance (audit of internal controls and compliance with laws and regulations) will now be determined by the county.

The opportunity to utilize either the State Auditor and Inspector or an independent accounting firm may result in some change in cost, however any such change cannot be reliably anticipated or measured.

Prepared By: Mark Tygret

Other Considerations

None.