



Delia Perales
Webb County Treasurer

MEMORANDUM

TO: Honorable Webb County Judge Tano E. Tijerina
Honorable Commissioner Pct. 1, Frank Sciaraffa
Honorable Commissioner Pct. 2, Rosaura "Wawi" Tijerina
Honorable Commissioner Pct. 3, John Galo
Honorable Commissioner Pct. 4, Jaime Canales

FROM: Delia Perales, Webb County Treasurer *Delia Perales*

Subject: Removal of processing duties on Accounts Payable claims from Treasurer's office

Date: September 3, 2015

I will be advising you that effective October 1, 2015 I will not be processing accounts payable claims as my duty is to pay and release checks.

As per Local Government Codes 113.064 and 113.065, the auditor is responsible to "examine" and "approve" the claims and is responsible to make sure that the claims approved are provided by law. The auditor is not "fully" auditing these claims as he is not processing them to check the following:

- If there is enough monies in the budget to pay,
- If the claim has already been paid, check for duplicate invoices.
- If the vendor number is correct,
- If the vendor is flagged in the system to take a 1099 at the end of the year; if not, a W-9 has to be obtained from the vendor and the claim cannot be approved by the auditor until he gets the W-9 form (we are liable to pay 28% of such payments if we pay without the W-9 filled by the vendor)
- If the vendor has a levy from the IRS; if he does, then the address needs to be changed by the auditor payable to the IRS. (Note: the auditor should not approve the claim until this is done)
- Check the invoice remittance address versus the P.O. or request address.
- Match the account numbers on the system to account numbers shown on the Purchase Orders.

I have been auditing all of the above when the claims should come to me "fully" audited to print the checks and release all payment. The auditor should be processing to do all the above corrections "before" approving them. Sending them to my office without properly checked is a duplication of duties.

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I am attaching a survey for your information on counties compatible to the size of Webb County and they all claim that the auditor should fully check before approving.

I am willing to transfer a position from my budget (slot 2167 Accounts Payable Clerk) together with the annual salary of \$35,688 to the auditor's office. No increase to the 2016 budget needs to be done.

Copies to: Honorable District Judges

- Adelaido "Lalo" Uribe, Executive Adm. – County Judge
- Leroy Medford, Executive Adm. – Commissioners' Court
- Marco Montemayor, County Attorney
- Ramon Villafranca, Assistant County Attorney

Discussion and possible action to honor a transfer of duties as requested by the County Treasurer to the Auditor's office regarding the processing of accounts payable effective October 1, 2015.

Issues: As per Local Government Code 113.064 and 113.065 the auditor is responsible to "fully" audit the accounts payable claims. The duty of the treasurer is to print all the checks with the proper signatures and release all payments after auditor takes them to Commissioners' Court for approval of release. Until 1993 these duties were at the auditor's office.

Solution: This will assure the Commissioners' Court that all the claims are "fully" examined and stamped by the auditor. The Treasurer will transfer a position (Slot #2167 - Accounts Payable Clerk together with the annual salary of \$35,688 yr.) No need to increase the 2016 budget.

Results: This action will comply to the duties of the auditor. The listing will be completely ready to print and mail out.

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COUNTY
AUDITOR

AUDITOR
LEO FLORES

1110 WASHINGTON ST. SUITE 201
LAREDO, TEXAS 78040
OFFICE: 956-523-4016
FAX: 956-523-5001

The county auditor's position is a constitutional office, created to provide checks and balances in county government financial operations. The duties of Auditor Leo Flores and his staff include maintaining current and concise accountability on the operations of each department; conducting internal audits, particularly of those departments which generate public funds; assisting the county judge in preparation of the annual budget; and documenting all fiscal transactions to include local, state and federal funds received. The department also serves as the business office dealing with accounts payable and payroll.

1000 HOUSTON ST. * LAREDO, TEXAS 78040 * (956) 523-4000 * MONDAY - FRIDAY 8:00 A.M. - 5:00 P.M.

County Auditor
 Department 0400
 Leo Flores

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Slot #	Title	Bi-Weekly Pay	Hourly Rate	Annual
0083	County Auditor	5,465.38	68.3173	142,100
0086	Principal Accountant	1,910.07	23.8759	49,662
0091	Administrative Assistant		21.31	44,326
0092	Senior Internal Auditor	1,910.07	23.8759	49,662
0093	Claims Assistant		19.18	39,885
0094	Claims Assistant		19.18	39,885
0098	Claims Assistant Supervisor		26.80	55,746
0096	Principal Accountant	2,021.61	25.2701	52,562
0891	Principal Accountant	2,021.61	25.2701	52,562
1340	Principal Accountant	2,021.61	25.2701	52,562
1448	Deputy Auditor	3,557.23	44.4654	92,488
1449	Chief Deputy Auditor	4,291.35	53.6419	111,575
1515	Chief Internal Auditor	2,916.00	36.4500	75,816
1709	Principal Accountant	1,910.07	23.8759	49,662
1710	Grant Accounting Manager	2,267.15	28.3394	58,946
1966	Principal Internal Auditor	2,084.37	26.0546	54,194
2066	Senior Accountant	1,630.35	20.3794	42,389
2125	Senior Principal Accountant	2,221.42	27.7678	57,757
2126	Senior Accountant	1,647.09	20.5886	42,824
2127	Claims Assistant		19.18	39,885
2197	Claims Assistant		18.02	37,483
2278	Senior Internal Auditor	1,737.14	21.7143	45,166
2428	Auditing Clerk		14.81	30,794
2624	Systems Analyst	2,061.85	25.7731	53,608
2809	Claims Assistant		12.92	26,880
2863	Senior Accountant (effective 3/1/15)	1,630.35	20.3994	26,519

Approved Employee Slots = 26

Payroll = 1,424,937

Note: 5001-A Incentives Supp. Pay 5,000
 Slot 2863 new for FY 2015. 5005 Part Time 10,000
 Slots 0083 and 1449 had a salary adjustment as approved by Order dated October 22, 2014.
 Slot 0083 salary effective January 26, 2015.

County Auditor: *Rafael Flores Jan 30, 2015*



Steven Daniels

County Treasurer
 Department 0300
 Delia Perales

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Slot #	Title	Bi-Weekly Pay	Hourly Rate	Annual	Grade/Step/EQ
0071	County Treasurer	4,186.12	52.3265	108,839	EL/- /A
0027	Administrative Assistant		21.19	44,079	12/Y/D
0072	Chief Deputy County Treasurer	2,575.37	32.1921	66,960	23/E/B
0074	Senior Payroll Technician		21.99	45,739	13/X/D
0077	Accounts Payable Supervisor		18.46	38,403	16/A
0078	Accounting Manager	1,893.02	23.6628	49,218	17/Q/A
0079	Payroll Technician		15.93	33,124	12/E
0080	Payroll Technician		20.42	42,467	12/V/D
0081	Accounts Payable Clerk		15.15	31,519	12/A/A
0087	Principal Accountant	2,548.23	31.8529	66,254	20/Z/D
2167	Accounts Payable Clerk		17.16	35,688	12/H/D
2231	Payroll Supervisor		22.52	46,847	16/N/D
2678	Receptionist		11.84	24,622	7/A

Approved Employee Slots = 13 Payroll = 633,759

Note: 5005 Part Time 19,500
 Part time new for FY 2015.
 Personnel General Order confirms to the Condrey Classification and Compensation Plan.

County Auditor: *Rapel Perez* 7/13/2015 *Delia Perales*



List of County Treasurers and Email

<u>County</u>	<u>Name of Co. Treasurer</u>	<u>Email</u>	<u>Phone No.</u>	<u>Population</u>
Hidalgo Co.	Ms. Norma G. Garcia	norma.garcia@co.hidalgo.tx.us	956-318-2506	815,996
Cameron Co.	Mr. David Betancourt	david.betancourt@co.cameron.tx.us	956-544-0819	417,276
Galveston Co.	Mr. Kevin C. Walsh	kevin.walsh@co.galveston.tx.us	409-770-5395	306,782
Lubbock Co.	Ms. Sharon Gossett Retiring as of 8/31/15	sgossett@co.lubbock.tx.us sg59tx@yahoo.com	806-775-1616	289,324
Jefferson Co.	Mr. Tim Sanchez	tsanchez@co.jefferson.tx.us	303-271-8330	252,358
McLennan Co.	Mr. Bill Helton	bill.helton@co.mclennan.tx.us	254-757-5020	241,481
Montgomery Co.	Ms. Stephanie Davenport	stephanne.davenport@mctx.org	937-225-4010	499,137
Williamson Co.	Ms. Jerri Jones	wilcotreasurer@wilco.org	618-998-2169	471,014
Travis Co.	Ms. Dolores Carter	dolores.ortega-carter@co.travis.tx.us	512-854-9365	1.121 Million
Bell Co.	Mr. Charles E. Jones	charles.jones@co.bell.tx.us	254-933-5250	326,843
Denton Co.	Ms. Cindy Y. Brown	cindy.brown@dentoncounty.com	940-349-3150	728,799
Fort Bend Co.	Mr. Jeff Council	councjef@co.fort-bend.tx.us	281-341-3750	652,365

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warrant. On the request of a person making a deposit, the county treasurer may provide a duplicate warrant to the person. The county auditor shall prescribe a system, not inconsistent with this subsection, to be used by the county treasurer for receiving and depositing money.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987. Amended by Acts 2001, 77th Leg., ch. 669, § 50, eff. Sept. 1, 2001; Acts 2007, 80th Leg., ch. 934, § 2, eff. Sept. 1, 2007.

§ 113.024. Deposit of Money Does Not Affect Ownership

The deposit of money in a county treasury does not change the ownership of the money, except to indemnify the officer and the officer's surety, or any other owner of the money, during the period of deposit with the county.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987.

SUBCHAPTER C. DISBURSEMENT OF MONEY

§ 113.041. Disbursement of Money by County Treasurer; Payment by Check or Electronic Transmission; Lost or Destroyed Instrument

(a) The county treasurer shall disburse the money belonging to the county and shall pay and apply the money as required by law and as the commissioners court may require or direct, not inconsistent with law.

(b) Except as provided by Chapter 156, a person may not spend or withdraw money from the county treasury except by a check or order for payment drawn on the county treasury, whether or not the money is in a county depository as required by law.

(c) The county treasurer may not disburse money out of the county treasury without an order for payment from an officer who is authorized by law to issue the order.

(d) If the county treasurer doubts the legality or propriety of an order presented to the treasurer for payment, the treasurer may not make the payment. The treasurer shall report the matter to the commissioners court for the court's consideration and direction. The treasurer may require that the claim supporting the order be made available and verified by an affidavit after the claim is approved for payment by the commissioners court.

(d-1) In a county without a county auditor, the county treasurer may not make a payment if the treasurer has reason to believe that the check or

order for payment is not valid as a proper and budgeted item of expenditure. The treasurer shall report the matter to the commissioners court for consideration and direction.

(e) If the county treasurer is satisfied that an original check or other order drawn on the county treasury by a proper authority is lost or destroyed, the treasurer may issue a duplicate instrument in place of the original. The treasurer may not issue a duplicate until an applicant has filed an affidavit with the treasurer that states that the applicant is the true owner of the original instrument and that, to the best knowledge and belief of the applicant, the original is lost or destroyed.

(f) The treasurer may require an applicant for a duplicate instrument to execute a bond with two or more good and sufficient sureties in an amount that is double the amount of the claim. The bond must be:

- (1) notarized;
- (2) made payable to the county judge;
- (3) conditioned that the applicant will hold the county harmless;
- (4) conditioned that the applicant will return to the treasurer on demand by the treasurer the duplicate instrument or the amount of money named in the duplicate, including any costs that accrue against the county in collecting the amount; and
- (5) approved by the treasurer.

(g) If, after issuance of the duplicate instrument, the county treasurer determines that the duplicate was issued improperly or that the applicant or person to whom the duplicate was issued is not the owner of the original instrument, the treasurer shall immediately stop payment or demand the return of the amount paid by the county, if the duplicate is paid. If the person fails to return the amount of the instrument, the treasurer shall institute a suit for recovery through the office of the county or district attorney. Venue for the suit lies in the county in which the treasurer serves.

(h) A county treasurer may not honor a check or order for payment on the interest and sinking fund provided for a bond of the county or pay out or divert money in that fund except to pay the principal or interest on the bond or invest money in securities as provided by law.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987. Amended by Acts 1993, 73rd Leg., ch. 343, § 1, eff. May 29, 1993; Acts 1999, 76th Leg., ch. 227, § 8, eff. Sept. 1, 1999; Acts 2011, 82nd Leg., ch. 606 (S.B. 373), §§ 9, 10, eff. Sept. 1, 2011.

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§ 113.042. Endorsement by County Treasurer; Other Requirements for Order for Payment

(a) On the presentation of an order for payment, check, or voucher drawn by a proper authority, and if there are sufficient funds for payment on deposit in the account against which the instrument is drawn, the county treasurer shall endorse on the face of the instrument the order to pay the named payee and shall charge the amount in the treasurer's records to the fund on which it is drawn.

(b) The county treasurer may not issue and the county depository may not pay a check drawn on the county depository to take up an order for payment drawn by a proper authority, but the county treasurer shall, on the presentation of the order, endorse the order and deliver it to the payee, who may present it to the county depository for payment.

(c) The treasurer may not endorse an instrument designated as a time deposit until after the notice and time requirements in the depository contract that designates the funds as time deposits are met.

(d) If a bond, coupon, or other instrument is payable on its own terms at any place other than the county treasury, this section does not prevent the commissioners court from ordering the treasurer to place a sufficient sum at the location where the instrument is payable at the time and place of its maturity, as long as the payment is made in the manner prescribed by law.

(e) Each check or order for payment issued or drawn by an officer under the provisions of this section is subject to all laws and rules relating to auditing and countersigning.

(f) Each order for payment or scrip issued against the county treasurer by a judge or court must be signed and attested by the clerk or judge of the court under that officer's official seal.

(g) A justice of the peace may not issue an order for payment against the county treasury for any purpose except as may be provided by the Code of Criminal Procedure.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987. Amended by Acts 2011, 82nd Leg., ch. 606 (S.B. 373), §§ 11, 12, eff. Sept. 1, 2011.

§ 113.043. Countersignature by County Auditor

In a county with a county auditor, the county treasurer and the county depository may not pay a check or order for payment unless it is countersigned by the

county auditor to validate it as a proper and budgeted item of expenditure. This section does not apply to a check or order for jury service or for restitution collected on behalf of an individual as authorized by law.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987. Amended by Acts 2011, 82nd Leg., ch. 606 (S.B. 373), § 13, eff. Sept. 1, 2011.

§ 113.044. Repealed by Acts 2007, 80th Leg., ch. 934, § 9, eff. Sept. 1, 2007

§ 113.045. Comparison of Vouchers and Reports; Treasurer to be Credited

The county treasurer shall present to the commissioners court the vouchers relating to and accompanying each financial report for comparison with the report. All proper vouchers shall be allowed and the treasurer shall be credited with the amount of the vouchers.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987.

§ 113.046. Register of Orders for Payment Issued by Judge or Clerk

(a) The county auditor shall maintain a register of the orders for payment issued on the county treasurer by a judge or by the district or county clerk. A register entry for an order must indicate the date of payment by the treasurer.

(b) On a form prepared by the auditor, the clerk or judge shall furnish the auditor with a daily itemized report that specifies the orders for payment issued, the number of orders, the amounts of the orders, the names of the persons to whom the orders are payable, and the purposes of the orders.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987. Amended by Acts 2011, 82nd Leg., ch. 606 (S.B. 373), § 14, eff. Sept. 1, 2011.

§ 113.047. Disbursements for Salaries or Expenses in County With Population of 190,000 or More

After the deposit of funds in a county depository, an officer in a county with a population of 190,000 or more may draw checks on the county treasurer to disburse the funds as payment for a salary or expenses authorized by law or in payment to the county or to the person to whom the funds belong.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987.

NAME MAIL TELE FAX: E-MAIL For q to 19 at P.C. 1077

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LOCAL GOVERNMENT CODE

TITLE 4. FINANCES

SUBTITLE B. COUNTY FINANCES

CHAPTER 114. COUNTY FINANCIAL REPORTS

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 114.001. GENERAL REQUIREMENTS APPLICABLE TO REPORTS. (a) Each report required under this subtitle must be made in writing and must be sworn to before an officer authorized to administer oaths by the officer making the report or by a person designated by the officer to receive fees, commissions, or costs under Section 114.041 (b).

(b) A monthly report must be filed within five days after the last day of each month.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 231 (S.B. 1554), Sec. 1, eff. May 27, 2009.

Sec. 114.002. COUNTY AUDITOR'S AUTHORITY TO DETERMINE TIME AND MANNER OF REPORTS MADE TO AUDITOR. The county auditor shall determine:

- (1) the time and manner for making reports to the auditor;
- and
- (2) the manner for making an annual report of:
 - (A) office fees collected and disbursed; and
 - (B) the amount of office fees refunded to the county in excess of those that the officer is permitted by law to keep.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 114.003. PENALTY FOR FAILURE TO FURNISH COUNTY AUDITOR WITH REPORT; REMOVAL. (a) A county official or other person who is required under this subtitle to provide a report, statement, or other

information to the county auditor and who intentionally refuses to comply with a reasonable request of the county auditor relating to the report, statement, or information, commits an offense.

(b) An offense under this section is a misdemeanor punishable by:

- (1) a fine of not less than \$25 or more than \$200;
- (2) removal from office; or
- (3) both a fine and removal from office.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

SUBCHAPTER B. REPORTS ABOUT GENERAL FINANCIAL CONDITION OF COUNTY

Sec. 114.021. COUNTY TREASURER'S TABULAR STATEMENT TO COMMISSIONERS COURT AT REGULAR TERM. (a) In a county that does not have the office of county auditor, the county treasurer shall present a tabular statement at each regular term of the commissioners court. The treasurer shall present the statement during the second day of the court's term.

(b) In the statement, the treasurer shall report on the condition of the county finances for the three-month period preceding the month in which the court meets in regular session. In the statement, the treasurer shall specify:

- (1) the names of the creditors of the county;
- (2) each item of county indebtedness with its respective date of accrual;
- (3) the name of each person to whom money has been paid and the amount paid; and
- (4) the name of each person from whom money has been received, the date of the receipt, and the name of the account for which it is received.

(c) The treasurer shall list separately the amount to the credit or debit of each fund.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 207 (H.B. 398), Sec. 1, eff. May 25, 2007.

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Sec. 114.022. COUNTY ANNUAL FINANCIAL EXHIBIT. (a) The county auditor or, in a county that does not have a county auditor, the county treasurer immediately after the first regular term of the commissioners court in the year shall publish an exhibit that shows the aggregate amount paid from each fund for the four preceding quarters and the balance to the debit or credit of each fund. The exhibit must also list:

- (1) the amount of the county indebtedness;
- (2) the respective dates of accrual of that indebtedness;
- (3) to whom the debt is owed;
- (4) the reason for the debt; and
- (5) the amount to the debit or credit of each officer or other person with whom an account is kept in the county finance records.

(b) The county official designated by Subsection (a) shall publish the exhibit once in a weekly newspaper that is published in the county. The commissioners court shall order the payment of the publication costs from the general fund of the county. If no paper is published in the county, the county official shall post a copy of the exhibit in each commissioner's precinct. One must be posted at the courthouse door, and one must be posted at public places in each of the other three commissioners' precincts.

(c) A county publishing monthly financial reports under Section 114.023 that publishes its comprehensive annual financial report on its Internet website is not required to publish an exhibit under this section.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 207 (H.B. 398), Sec. 2, eff. May 25, 2007.

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 18, eff. September 1, 2011.

Sec. 114.023. COUNTY AUDITOR'S MONTHLY REPORT TO COMMISSIONERS COURT IN COUNTY WITH POPULATION OF MORE THAN 225,000. (a) In a county with a population of more than 225,000, the county auditor shall report to the commissioners court at least monthly on the

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financial condition of the county. The auditor shall prescribe the form of the report.

(b) In addition to information considered necessary by the auditor or required by the commissioners court, the report must contain:

- (1) all of the facts of interest related to the financial condition of the county;
- (2) a consolidated balance sheet;
- (3) a complete statement of the balances on hand at the beginning and end of the month;
- (4) a statement of the aggregate receipts and disbursements of each fund;
- (5) a statement of transfers to and from each fund;
- (6) a statement of the bond and order for payment indebtedness with corresponding rates of interest; and
- (7) a summarized budget statement that shows:
 - (A) the expenses paid from the budget for each budgeted officer, department, or institution during that month and for the period of the fiscal year inclusive of the month for which the report is made;
 - (B) the encumbrances against the budgets; and
 - (C) the amounts available for further expenditures.

(c) The county auditor shall publish a condensed copy of the report showing the condition of funds and budgets and a statement of the auditor's recommendations. The publication must be made once in a daily paper published in the county.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2011, 82nd Leg., R.S., Ch. 606 (S.B. 373), Sec. 19, eff. September 1, 2011.

Sec. 114.024. COUNTY AUDITOR'S REPORT TO COMMISSIONERS COURT AT REGULAR MEETING. At each regular meeting of the commissioners court, the county auditor shall present a tabulated report of:

- (1) the county's receipts and disbursements of funds; and
- (2) the accounts of the county.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

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Sec. 114.025. COUNTY AUDITOR'S MONTHLY AND ANNUAL REPORTS TO COMMISSIONERS COURT AND DISTRICT JUDGES. (a) The county auditor shall make monthly and annual reports to the commissioners court and to the district judges of the county. Each report must show:

(1) the aggregate amounts received and disbursed from each county fund;

(2) the condition of each account on the books;

(3) the amount of county, district, and school funds on deposit in the county depository;

(4) the amount of county bonded indebtedness and other indebtedness; and

(5) any other fact of interest, information, or suggestion that the auditor considers proper or that the court or district judges require.

(b) The annual report must include a record of all transactions made during a calendar year. The auditor shall file the annual report at a regular or special term of the commissioners court held during the month of April of the following year. The auditor shall file a copy of the report with the district judges of the county.

(c) At the time the annual audit is delivered to the commissioners court and the district judges, the auditor shall send to the bonding company of each district, county, and precinct officer a report indicating the condition of that person's office.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 114.026. COUNTY TREASURER'S REPORT TO COMMISSIONERS COURT AT REGULAR TERM. (a) At least once a month at a regular term of the commissioners court, the county treasurer shall make a detailed report of:

(1) money received and disbursed;

(2) debts due to and owed by the county; and

(3) all other proceedings in the treasurer's office.

(b) At least once a month at a regular term of the commissioners court, the county treasurer shall exhibit the books and accounts of the treasurer's office for the inspection of the court

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and shall submit the vouchers relating to the books and accounts for audit and approval.

(c) After the commissioners court has compared and examined the treasurer's report and has determined that the report is correct, the court shall enter an order in its minutes approving the report. The order must separately state the amount received and paid from each fund since the county treasurer's preceding report and any balance remaining in the treasurer's custody. The court shall properly credit the treasurer's accounts.

(d) Before the adjournment of a regular term of the commissioners court, the county judge and each county commissioner shall give an affidavit stating that the requirements of Subsection (c) have been met at that term. The affidavit must state the amount of the cash and other assets that are in the custody of the county treasurer at the time of the examination. The affidavits must be filed with the county clerk and must be recorded in the minutes of the court for the term in which the affidavits are filed. The affidavits must be published once in a newspaper published in the county if there is such a newspaper or, if the county has an Internet website, on the county's website.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 934 (H.B. 3439), Sec. 4, eff. September 1, 2007.

SUBCHAPTER C. REPORTS ABOUT MONEY COLLECTED OR RECEIVED

Sec. 114.041. STATEMENT OF FEES, COMMISSIONS, AND OTHER MONEY RECEIVED BY OFFICERS. (a) In a county with a population of 190,000 or less, a district, county, or precinct officer shall keep, as part of a record provided for the purpose, a statement of the fees earned by the officer and of the money received by the officer as deposits for costs, trust fund deposits in the registry of a court, fees of office, and commissions. The officer must make an entry in the record when the fees or commissions are earned or the deposits are made and when the money is received. The county auditor or, if the county does not have a county auditor, the commissioners court shall annually examine the records and accounts of each officer and report

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the findings of the examination to the next grand jury or district court.

(b) In a county with a population of more than 190,000, a district, county, or precinct officer shall keep, as part of a record provided for the purpose by the proper county authorities, a statement of the amounts earned by the officer and of the money received by the officer as fees, commissions, or costs. The officer may designate a person to receive the money as fees, commissions, or costs on behalf of the officer under this subsection. The officer or a person designated by the officer to receive the fees, commissions, or costs must make an entry in the record when the fees, commissions, or costs are earned and when they are received.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 231 (S.B. 1554), Sec. 2, eff. May 27, 2009.

Sec. 114.043. PERIODIC REPORT TO COUNTY AUDITOR BY OFFICER WHO HAS CUSTODY OF MONEY IN COUNTY WITH POPULATION OF 190,000 OR MORE. In a county with a population of 190,000 or more, the county auditor may require a district clerk, district attorney, county officer, or precinct officer to furnish monthly reports, annual reports, or other reports regarding any money, tax, or fee received, disbursed, or remaining on hand. In connection with those reports, the auditor may count the cash in the custody of the officer or verify the amount on deposit in the bank in which the officer has deposited the cash for safekeeping.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Sec. 114.044. REPORT TO COMMISSIONERS COURT AT REGULAR TERM BY OFFICER WHO COLLECTS FINES, JUDGMENTS, OR JURY FEES. (a) Each district clerk, county clerk, county judge, county treasurer, sheriff, district attorney, county attorney, constable, or justice of the peace who collects or handles any money for the use of the county shall make a full report at least once a month at a regular term to the commissioners court on all fines imposed and collected, all

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judgments rendered and collected for the use of the county, and all jury fees collected by the respective courts in favor of or for the use of the county and, at the time of the report, shall present the receipts and vouchers that show the disposition of the money, fines, or judgments.

(b) Each report must fully state:

(1) the name of the person fined and the amount of the fine or the name of the person against whom judgment was rendered and the amount of the judgment;

(2) the style, number, and date of each case in which a fine was imposed or a judgment rendered; or

(3) the amount of the jury fees collected, the style and number of the case in which each jury fee was collected, and the name of the person from whom the fee was collected.

(c) The court shall carefully examine the reports, receipts, and vouchers. If the court finds them to be correct, the court shall direct the county clerk to enter the information in the county finance records. If they are found to be incorrect, the court shall summon before the court the officer making the report and shall have corrections made. The reports, receipts, and vouchers shall be filed in the county clerk's office.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 934 (H.B. 3439), Sec. 5, eff. September 1, 2007.

Sec. 114.046. ANNUAL REPORT TO DISTRICT CLERK BY OFFICER ON FEE BASIS WHO COLLECTS FEES OR COMMISSIONS; REMOVAL. (a) If a county officer is compensated on a fee basis, the officer shall file an annual report in triplicate with the district court of the county. The report must be filed on or before the first day of the second month of the fiscal year, must be on a form prescribed by the comptroller, and must show:

(1) the amount of the fees, commissions, and compensation that the officer earned during the preceding fiscal year;

(2) the amount of the fees, commissions, and compensation that the officer collected during that year; and

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(3) an itemized statement of the fees, commissions, and compensation that the officer earned but did not collect during that year, with the name of the party owing each item.

(b) Within 30 days after the date on which the officer files the report, the clerk of the district court shall forward a copy of the report to the comptroller and the county auditor. If the county does not have a county auditor, the clerk shall forward a copy of the report to the commissioners court.

(c) A county tax assessor-collector who files the report with the district clerk shall also file a copy of the report with the comptroller of public accounts at the time of settlement with the comptroller.

(d) An officer who fails to file the report in the time prescribed by Subsection (a) is liable for a penalty of \$25 for each day after the deadline that the report remains unfiled and is subject to removal from office. The county may recover the penalty in a suit brought for that purpose.

(e) An officer shall make a final settlement before the deadline for filing the report. An officer who serves only part of the fiscal year shall file the report and make a final settlement for the part of the year that the officer served, and the officer is entitled to the part of the officer's compensation proportionate to the part of the year served.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1989, 71st Leg., ch. 584, Sec. 102, eff. Sept. 1, 1989.

SUBCHAPTER D. MISCELLANEOUS REPORTS

Sec. 114.061. COUNTY TREASURER'S MONTHLY CLAIMS REPORT TO COUNTY CLERK. (a) At the end of each month, the county treasurer shall file in the office of the county clerk a claims report that shows the total amount of claims registered by the county treasurer during the month. The treasurer shall report each class of claims separately.

(b) The county clerk shall enter the claims report in the county finance ledger under the heading of "Registered indebtedness of the county." The clerk shall keep a separate account of each class of indebtedness.

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(c) From the reports made by the treasurer of disbursements, the clerk shall credit the accounts with the total amount of vouchers of each class of claims paid.

Acts 1987, 70th Leg., ch. 149, Sec. 1, eff. Sept. 1, 1987.

SUBCHAPTER E. COUNTY FINANCIAL DATA ADVISORY COMMITTEE

Sec. 114.081. DEFINITIONS. In this subchapter:

- (1) "Committee" means the Texas County Financial Data Advisory Committee.
- (2) "Comptroller" means the comptroller of public accounts.

Added by Acts 2001, 77th Leg., ch. 676, Sec. 3, eff. Sept. 1, 2001.

Sec. 114.082. COUNTY FINANCIAL DATA ADVISORY COMMITTEE; DUTIES. (a) The Texas County Financial Data Advisory Committee is established to study county financial reporting requirements and systems and make recommendations to the comptroller and the legislature on ways in which the collection and use of county financial data can be improved without resulting in additional costs to counties. The comptroller may implement the recommendations of the committee for the reporting of financial data and other pertinent information to the state.

(b) The recommendations shall address the following issues as they relate to county financial reporting requirements:

- (1) uniformity;
- (2) duplicative reporting requirements;
- (3) the Government Accounting Standards Board's most recent reporting standards;
- (4) electronic filing; and
- (5) costs associated with meeting the requirements.

(c) The committee shall develop and recommend:

- (1) a consolidated uniform financial reporting procedure that does not impose a greater reporting burden on counties than current practices; and
- (2) a voluntary uniform chart of accounts for counties.

Added by Acts 2001, 77th Leg., ch. 676, Sec. 3, eff. Sept. 1, 2001.

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Sec. 114.083. MEMBERSHIP; OFFICERS. (a) The committee consists of the following members:

(1) one county judge or commissioner appointed by the Texas Conference of Urban Counties;

(2) one county judge or commissioner appointed by the County Judges and Commissioners Association of Texas;

(3) two county auditors appointed by the Texas Association of County Auditors;

(4) two county treasurers appointed by the Texas Association of County Treasurers;

(5) one county official, other than a county judge, commissioner, auditor, or treasurer, appointed by the executive director of the Texas Association of Counties;

(6) one county budget officer appointed by the Texas Conference of Urban Counties;

(7) the comptroller or the comptroller's designee;

(8) the executive director of the Texas Conference of Urban Counties or the executive director's designee;

(9) the executive director of the Texas Association of Counties or the executive director's designee;

(10) the general counsel of the County Judges and Commissioners Association of Texas or the general counsel's designee; and

(11) any nonvoting members the other committee members consider appropriate.

(b) The committee shall elect, by simple majority, a presiding officer from among the committee members. The presiding officer serves in that capacity for a period not to exceed two years.

(c) Appointed members of the committee serve at the pleasure of the appointing authority. If a member of the committee holds a public office, service on the committee is an additional duty of that office.

Added by Acts 2001, 77th Leg., ch. 676, Sec. 3, eff. Sept. 1, 2001.

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Sec. 114.084. MEETINGS. The committee shall meet quarterly on dates determined by the presiding officer and may hold other meetings at the call of the presiding officer.

Added by Acts 2001, 77th Leg., ch. 676, Sec. 3, eff. Sept. 1, 2001.

Sec. 114.085. PERSONNEL AND SUPPORT. (a) The comptroller, the Texas Association of Counties, and the Texas Conference of Urban Counties shall provide by agreement for the staff and other resources necessary for the operations of the committee.

(b) The committee may accept a gift, grant, or donation from any person.

(c) A member of the committee may not receive compensation but is entitled to reimbursement for travel expenses incurred by the member while conducting the business of the committee, as provided in the General Appropriations Act.

Added by Acts 2001, 77th Leg., ch. 676, Sec. 3, eff. Sept. 1, 2001.