

BILL ANALYSIS

Senate Research Center

H.B. 1741
By: Lewis, Ron (Lucio)
Intergovernmental Relations
4-22-97
Committee Report (Amended)

DIGEST

Currently, the county treasurer, or the person performing the duties of the county treasurer, is responsible for handling the county's disbursements. In some counties another officer, such as a county auditor or county commissioner, is allocated the responsibility of reconciling the accounts from which the county checks and warrants are drawn. Separation of the functions of writing the checks and warrants and reconciliation of the canceled checks and warrants has created some inefficiency in certain counties. H.B. 1741 would require the county depository to provide all canceled checks and warrants to the county treasurer or the person performing such duties to ensure that the county treasurer, or the person performing the duties of the county treasurer, has responsibility for reconciling the county checks and warrants.

PURPOSE

As proposed, H.B. 1741 outlines provisions regarding the reconciliation of county checks and warrants.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Chapter 113A, Local Government Code, by adding Section 113.008, as follows:

Sec. 113.008. RECONCILIATION OF COUNTY CHECKS AND WARRANTS. Requires the county depository to provide all canceled checks and warrants and supporting statements to the county treasurer. Provides that Subsection (a) does not apply if the checks and warrants are payable from funds under the direct authority of an official other than the county treasurer as provided by the statute. Provides that the exemption provided by this subsection does not apply if the official requests the county treasurer to be responsible for the reconciliation of the checks and warrants payable from the funds that are under the direct authority of the official. Sets forth items the county depository is required to provide at the direction of the county treasurer in fulfilling the requirements of Subsection (a). Requires the county treasurer to reconcile the canceled checks and warrants with the account records of the depository and ensure all financial adjustments are made regarding the depository account as required. Provides that in this section, a reference to the county treasurer includes a person performing the duties of the county treasurer.

SECTION 2. Emergency clause.

Effective date: 90 days after adjournment.

SUMMARY OF COMMITTEE CHANGES

Amendment 1.

Page 1, line 21, amends text to strike "provided" and substitute "retained."