

BILL ANALYSIS

Senate Research Center

S.B. 1839
By: Van de Putte
Administration
4/8/2011
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.B. 1839 seeks to require the custodian of the Alamo to submit an annual financial accountability and general transparency report, not later than December 1 of each year, that covers the previous state fiscal year, to the comptroller of public accounts, the governor, and the Texas Historical Commission.

The report is required to contain copies of independent audits, financial activities related to the Alamo, and any recommendations, management letters, or reports of the governing board related to the audit or review. The report will also contain copies of the annual operating budget for the custodian and the Alamo. It will also contain certain other information as provided by S.B. 1839.

As proposed, S.B. 1839 amends current law relating to an annual report of the private entity granted care and custody of the Alamo.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Subtitle D, Title 4, Government Code, by adding Chapter 450, as follows:

CHAPTER 450. ANNUAL REPORT OF THE CUSTODIAN OF THE ALAMO

Sec. 450.001. DEFINITION. Defines "custodian" in this chapter.

Sec. 450.002. ANNUAL REPORT REQUIRED. Requires the custodian, to provide transparency in the performance of duties as custodian, not later than December 1 of each year, to:

- (1) prepare a financial accountability and general transparency report that covers the previous state fiscal year unless otherwise provided by this chapter; and
- (2) submit a copy of the report to the comptroller of public accounts (comptroller), the governor, and the Texas Historical Commission (THC).

Sec. 450.003. CONTENT OF ANNUAL REPORT. Requires that the annual report at a minimum contain:

- (1) copies of each independent audit or review of the financial activities of the custodian, including financial activities related to the Alamo, and any recommendation, management letter, or report of the governing board related to the audit or review;
- (2) copies of the annual operating budget for the custodian, and the Alamo;

(3) documents that identify all financial institution accounts held in the name of the custodian or in which funds from the Alamo and all other property of the custodian, including museums and other general operations of the custodian, are or have been held;

(4) documents that identify all accounts into which income from operation of the Alamo, including income from gift shop and vending machine sales and donations, are deposited;

(5) copies of the annual general ledgers for the custodian, the Alamo, and all other property of the custodian;

(6) documents that identify the donor, amount, and date of each cash or noncash donation of more than \$2,500 made to the custodian, the Alamo, or any other property of the custodian, including a donation from an individual, estate, governmental entity, private foundation, fund, endowment, trust, or other charitable entity or public source of funds;

(7) copies of documents that describe the money spent on inspections of the Alamo, including inspections by engineers, architects, planners, and consultants;

(8) copies of all contracts and agreements between the custodian and any person relating to the operations, management, maintenance, and preservation of the Alamo and all other property of the custodian;

(9) copies of all documents relating to permits sought by the custodian from THC, including applications for permits, permits issued, amendments or revisions to existing permits, and purchase orders and invoices for work performed on the Alamo;

(10) copies of all documents relating to any repair made to the Alamo or other property of the custodian, for which a permit from THC was not obtained, including purchase orders and invoices for work performed;

(11) copies of all contracts by and between the custodian and professional fund-raisers, public relations companies, and marketing companies; and

(12) a copy of the custodian's master plan for the Alamo and any revisions to the plan, including an explanation of the reason for the revision.

Sec. 450.004. RECORDS. (a) Requires the custodian to keep in its permanent records all receipts, purchase orders, invoices, expense reports, or other documents that support, describe, or explain the documents required under Sections 450.003(2) and (3).

(b) Requires that the information required under Subsection (a), on request, be made available to the comptroller, governor, and THC.

SECTION 2. Effective date: September 1, 2011.