

What is a County Auditor?

The County Auditor plays the vital role of Fiscal Officer of the County with oversight responsibility of all financial books and records of all county offices.

Why have a County Auditor?

County government was created in the Constitution of 1876, and subsequently, it was determined that county government needed a system of checks and balances so as to ensure no one branch of government would be without accountability in complying with the State's statutes.

In response to addressing a need of checks and balances, the position County Auditor emerged years later in 1905.

There are many reasons to have a County Auditor, but the main one is to maintain the integrity of financial administration in county government.

The County Auditor, by law, has oversight of all financial books and records of all officers of the County and is charged with administering the budget. Commissioners Court, by law, is the governing and administrative body in county government. Among the many duties of Commissioners Court is the power to determine the county budget and make appropriations of funds to meet that budget.

Both the County Auditor and Commissioners Court are required, by law, to approve or reject claims for disbursement of county funds. Simply put, the integrity of county financial administration is entrusted to a dual control system of "checks and balances."

This system works, not just because there is a County Auditor and not just because there is a Commissioners Court; it works because neither has creative or authoritative control over the other.

Implementing Authority

In counties having a population over 10,000, **appointment** of the County Auditor is vested in the majority of State District Judges of that particular County for a two-year period pursuant to *Local Government Code, Section 84.002*.

Qualifications

A County Auditor is:

- A person of unquestionably good moral character and intelligence
- Thoroughly competent in the administration of public business
- A competent accountant, qualified in auditing and accounting
- Skilled in interpersonal relationships and office management

Duties (Varies by County)

- Prepares and administers accounting records for all county funds
- Audits the records and accounts of the various county departments
- Administers the county budget as approved by the Commissioners Court
- Forecasts financial data for budgetary formulation purposes
- Other delegated duties:
 - Treasury
 - Budget Officer
 - Investment Officer
 - Payroll

- Human Resources
- Purchasing
- Information technology officer

Responsibilities

The County Auditor....

- Has a general oversight of all books and records of all County Officials
- Is charged with strictly enforcing laws governing county finances
- Advises Commissioners Court concerning financial conditions and the County's financial position as it relates and affects the Court in the decision-making process

The Government Team

County Auditors are a vital part of the County Government Team and are a resource to each and every elected official and department head in county government.

County Auditors play a part in a delicate system of constitutional checks and balances created to protect county funds. **It is the integrity of county's financial administration that is entrusted to a dual control system of "checks and balances" amongst the multitude of elected and appointed officials.** Effectively, County Government works together and is reflective of how officials perform their statutory duties while simultaneously maintaining those checks and balances.

Perceptions

The Local Government Code dictates, "The County Auditor shall see to the strict enforcement of the law governing county finances". County Auditors find themselves in a very unpopular situation when they are

forced to “step up” and make the difficult call that a given action may not be in compliance with the law.

If the statutes had not been adopted to **allow for the level of independence the County Auditor** has today, the County Auditor would not be able to carry out these duties and responsibilities in a proper manner.

“In other words, Texas law gives County Auditors responsibility for guarding the public purse and using the authority of the Auditor’s office to ensure that local governments comply with the law.”

Expectations

Not only do County Auditors provide oversight for the public but County Auditors are expected to also assist in ensuring that Texas counties are able meet the increasing demands of fiscal accountability in the future.

County Auditors at times walk a very fine line and have a duty to strive to work professionally with each and every elected official and department head, and together strive for good county government today and for a better county government for tomorrow.

APPLICABLE
COUNTY SEAL



For Additional Information

Contact:

Your COUNTY AUDITOR

Your Address:

Your City, Texas Zip Code

E-Mail:

Phone:

Fax:

County Auditor web page can be found at:

www

Approved as to form:

Texas Association of County Auditors

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2005

The Centennial of the County Auditor

T.A.C.A
TEXAS ASSOCIATION OF COUNTY AUDITORS