

*The office of*  
**County Auditor**  
Presented by Nathan Craddock  
Tom Green County Auditor

**V.G. Young Institute of County Government**  
**School for Commissioners Court**  
**February 2, 2021**  
*Commissioners Court Advanced Curriculum*  
*Phase 2: 2.012*

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**What is a County Auditor?**

- History and Background
  - 1905 – created by statute
  - Pop. >= 10,200 – Required
  - Pop. < 10,200 – Optional
  - Joint employment
- Qualifications
  - Competent, experienced, moral character

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**What is a County Auditor?** Cont'd

- Appointment
  - Appointed by District Judge(s)
  - Majority vote – Special meeting
  - Two year term
  - Oath & Bond requirements

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## What is a County Auditor? Cont'd

- Independence
  - Nature of the relationship with District Judges
  - Ensures a system of checks & balances
    - Not just the Auditor
    - Cooperative effort

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## What is a County Auditor? Cont'd

- Auditor Salary
  - Set by District Judges at Public Hearing
  - Max. = highest paid elected county official, with a few exceptions
- Staff
  - District Judges approve list and salaries
  - 5% increase limitation

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## RESPONSIBILITIES OF THE COUNTY AUDITOR



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## Statutory

- Oversight
  - General oversight of books and records
  - See to strict enforcement of laws – county finances
- Access
  - Continual access to records
  - Specialized Local Entity
  - Criminal Fines/Fees

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## Statutory cont'd

- Prescriptive
  - Regulations for collecting & accounting
  - System of accounting (>190,000)
  - Time, manner, form of reports to Auditor
- Verification
  - Claims approval
  - Claim incurred as provided by law

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## Case Law Samples

Navarro Co v. Tullos (1922)

The Court held that the duties of the county auditor cannot be delegated to a special auditor.

Guerrero v. Refugio County

Is the Auditor an employee?

Crider v. Cox

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Case Law Samples *(cont'd)*

**Agan v. Titus County**

- Commissioners Court can delegate the payroll function to whatever county official it desired.
- Most authoritative listing of the constitutional and statutory duties of the County Treasurer
- Reinforced the principle that any county functions that are not assigned to an officer by the constitution may be delegated to an officer by the legislature.
- Those duties that have been specifically assigned by the constitution or the legislature cannot be removed from an officer by the Commissioners Court.

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Case Law Samples *(cont'd)*

**Fullerton v. Harris County**

- Commissioners Court has ministerial duty to approve office equipment requested by the auditor absent an abuse of discretion in the request.
- Commissioners Court may reject the auditor's budget request for equip/supplies if the request is excessive or unreasonable.
- Commissioners court may not dictate what equipment would be used in the auditor's office.

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**Duties and Responsibilities of  
the County Auditor**



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**Duties and Responsibilities**

- Auditing
  - All funds due/collected/disposed
  - All funds/assets safeguarded
  - Examine books of all officials/departments
  - Review internal controls
- Accounting and Financial Reporting
  - Maintain general ledger & chart of accts
  - Periodic reports – internal/external
  - Coordinate outside audits

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**Duties and Responsibilities (cont'd)**

- Budgeting
  - Subchapter A – Auditor assists with budget
  - Subchapter B – Auditor is budget officer
  - Subchapter C – Commissioners Court appoints budget officer
- Purchasing and Approval of Claims
  - Verify compliance with contracts
  - Legally acquired and budgeted expenditures

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**Duties and Responsibilities (cont'd)**

- Accounts Payable
  - Budgetary compliance
  - Co-sign checks with Treasurer
  - Optional Duties
- Payroll
  - Routine audits for compliance
  - Co-sign checks with Treasurer
  - Optional Duties
- Other.....

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## Challenges to the County Auditor

- Maintaining Independence
- Mastering Diverse Functions – management of cash, debt, grants, & risks, personnel & employment law, budgetary control, internal auditing & financial reporting, etc
- Establishing effective working relationships

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## Review

- Four statutory authorities
- Responsibilities –  
Various; the County Auditor is primarily responsible for insuring that county finances comply with the law.
- Challenges of the job

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## Resources

Texas Association of Counties

- [www.county.org](http://www.county.org)

Texas Association of County Auditors

- [www.texascountyauditors.org](http://www.texascountyauditors.org)

Texas Attorney General – Opinion Subjects

- [www.texasattorneygeneral.gov](http://www.texasattorneygeneral.gov)

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