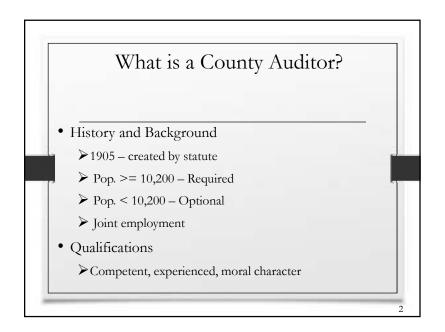
THE OFFICE OF

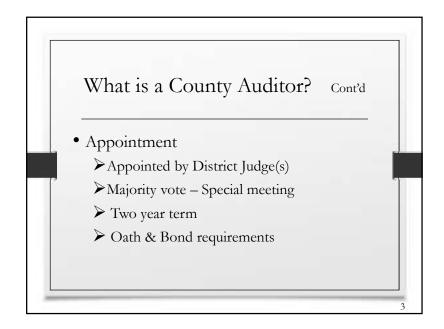
COUNTY AUDITOR

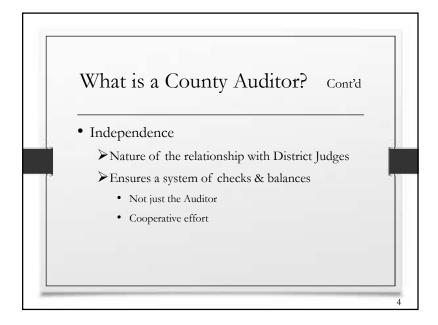
Presented by Melissa Jeter Houston County Auditor

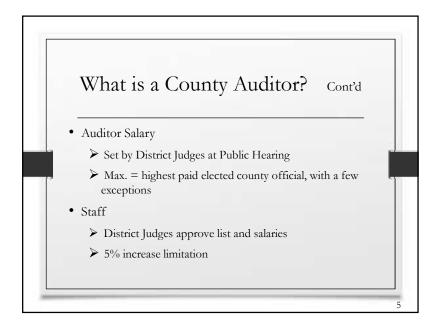
V.G. Young Institute of County Government School for Commissioners Court February 22, 2023

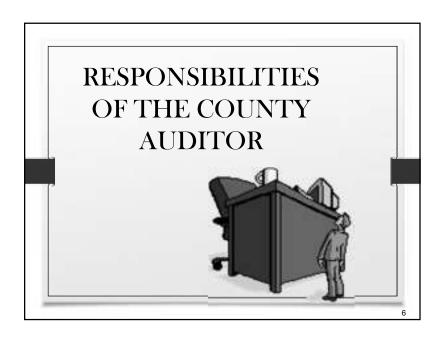
Commissioners Court Advanced Curriculum Phase 2: 2.012

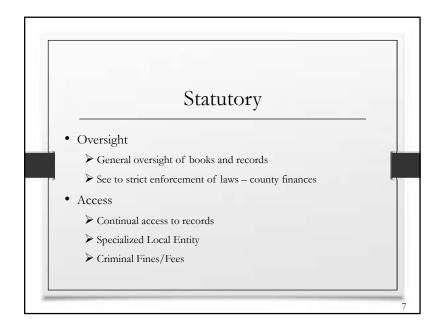


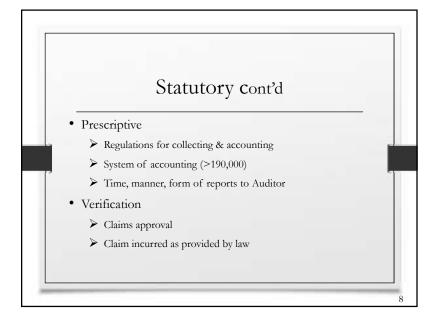


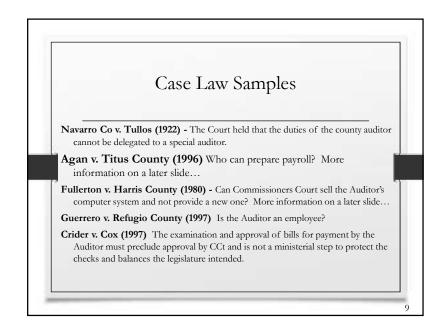












Case Law Samples (cont'd)

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

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

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.....

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, inventory of fixed assets, ensuring proper liability insurance coverage, etc Establishing effective working relationships



Contact Info

Melissa Jeter

Houston County Auditor

401 E. Goliad, Ste 204

Crockett, TX 75835

936-544-3255 x 232 - Office

936-348-4516 - Cell

mjeter@co.houston.tx.us