



COUNTY OF ANDREWS

R.R. NOBLE COUNTY AUDITOR
ROOM 109 COUNTY COURTHOUSE
ANDREWS, TEXAS 79714

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Opinion Committee

January 27, 1999

The Honorable John Cornyn
The Attorney General of the State of Texas
209 West 14th & Lavaca Street
P.O. Box 12548
Austin, Texas 78711-2548

RQ-0014-JC

RE: Accounting and Control Procedures
of the County Attorney's Hot-Check Fund

FILE # ML-40639-99
I.D. # 40639

Dear Mr. Cornyn:

Please provide an opinion as to whether a county auditor may require the county attorney to prepare and submit supporting documentation (receipts) upon requesting payments for goods and/or services as well as requesting reimbursement for goods and/or services funded from the hot-check fund?

Enclosed is a letter addressed to the Andrews County Attorney identifying this auditor's understanding and application of an A.G. Opinion No. DM 357 supported by the Texas Local Government Code, Section 113.064, Paragraph B.

Your assistance is appreciated.

Sincerely,

R. R. Noble
County Auditor

RRN:smd

Enclosure

cc: The Honorable Gary Gaston
The Honorable James Rex
The Honorable Katrina Jackson



COUNTY OF ANDREWS

R.R. NOBLE COUNTY AUDITOR

ROOM 109 COUNTY COURTHOUSE

ANDREWS, TEXAS 79714

August 18, 1998

The Honorable Katrina L. Jackson
Andrews County Attorney
Andrews, Texas 79714

RE: Hot Check Fund Expenditures

Dear Mrs. Jackson:

Please find enclosed Purchase Order No. 26514 requesting reimbursement for hotel expenses charged to your American Express corporate card while attending an annual District Attorney's conference in Jackson Hole, Wyoming.

To be in compliance with the County's guidelines and policies as they apply to reimbursement for travel expenses, please refer to the attached copies of pages 26 thru 28 of the current personnel handbook. Specifically, please refer to the second paragraph under section 3, titled "Reimbursement" on page 27, where it is stated that reimbursement from the County can be obtained by submitting a *Travel Expense Form* and a *Voucher* to the Auditor. "All required receipts must be attached to the form." Simply stated, there are two (2) forms required for travel expense reimbursement under county policy.

Under the guidelines of the Texas Local Government Code, Section 113.064, Paragraph B, "the auditor shall stamp each approved claim, bill, or account. If the auditor considers it necessary, the auditor may require that a claim, bill, or account be verified by an affidavit indicating its correctness." In regards to travel expense reimbursement, this Auditor considers the *Travel Expense Form* to be an affidavit of fact signed both by the employee and his or her immediate supervisor. The yellow *Voucher* is a document or instrument requesting a warrant/check be issued for reimbursement for those travel expenses identified on the *Travel Expense Form*. Thus, there are two *forms* required with receipts attached when requesting reimbursement.

With reference to A.G. Opinion No. DM-357, it is "clear that the county attorney has exclusive control over monies in the fund."....."Thus, by virtue of the express language of the statute, the hot-check fund is explicitly placed beyond the reach of the commissioner's court." However, "the county attorney must of course, administer the fund within the confines of laws applicable to the use of county funds, such as using accounting and control procedures prescribed by the county auditor."

The Honorable Katrina L. Jackson
Andrews County Attorney
August 18, 1998
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There is a tremendous amount of paper work required to achieve an acceptable level of accountability. Please consider and realize that other departments and elected officials comply with written County and State mandates. I appeal to your good judgement and assistance.

Sincerely,

R. R. Noble
County Auditor

RRN:smd

Enclosures

cc: Honorable Gary Gaston
Honorable James Rex