



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WAGGONER CARR
ATTORNEY GENERAL**

December 9, 1964

Honorable Charles A. Allen
Criminal District Attorney
Harrison County
Marshall, Texas

Opinion No. C-359

Re: Whether the Marshall-Harrison County Health District may be treated as an autonomous unit to the extent that lump sum contributions may be made by the County to such district without the necessity of using auditing process customarily used in connection with all other departments of the county governments.

Dear Mr. Allen:

You have requested an opinion on whether the Marshall-Harrison County Health District may be treated as an autonomous unit to the extent that lump sum contributions may be made by the County to such district without the necessity of using auditing process customarily used in connection with all other departments of the county government.

Article 1645 of Vernon's Civil Statutes makes it mandatory that Harrison County have a county auditor and the general duties of such official are governed by Article 1651 of Vernon's Civil Statutes, which reads in part as follows:

"The Auditor shall have a general oversight of all the books and records of all the officers of the county, district or state, who may be authorized or required by law to receive or collect any money, funds, fees, or other property for the use of, or belonging to, the county; and he shall see to the strict enforcement of the law governing county finances." (Emphasis added)

The Marshall-Harrison County Health District was created pursuant to the provisions of Article 4447a of Vernon's Civil Statutes, and this Act is silent as to whether the district must use the regular auditing process customarily used in connection with the other offices and departments of the county. Consequently, we must look to the general law on

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county finances, (Article 1645 of Vernon's Civil Statutes) and in this connection we invite your attention to Attorney General's Opinion V-1100 (1950) (a copy is enclosed herewith) wherein the question was asked concerning the duties of the county auditor in connection with the operation of a county hospital and in response thereto it was held:

"It is the duty of the County Auditor to install an accounting system for a county hospital, and his duties in regard to auditing the hospital accounts are in general the same as those in regard to any other county office."

In view of the foregoing it is our opinion that the Marshall-Harrison County Health District may not be treated as an autonomous unit to the extent that lump sum contributions may be made by the county to such district without using the auditing process customarily used in connection with other county offices and departments. More specifically, the county auditor's duties in regard to auditing the accounts, books and records of this district are the same as those in regard to any other county or precinct office.

SUMMARY

The Marshall-Harrison County Health District may not be treated as an autonomous unit to the extent that lump sum contributions may be made by the county to such district without the necessity of using the auditing process customarily used in connection with county offices and other departments. Art. 1651, V.C.S. Atty. Gen. Op. V-1100 (1950).

Yours very truly,

WAGGONER CARR
Attorney General

By *Roy B. Johnson*
Roy B. Johnson
Assistant

RBJ:sj

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APPROVED:

OPINION COMMITTEE

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APPROVED FOR THE ATTORNEY GENERAL
BY: Stanton Stone