

GOVERNMENT CODE

TITLE 10. GENERAL GOVERNMENT

SUBTITLE C. STATE ACCOUNTING, FISCAL MANAGEMENT, AND PRODUCTIVITY

CHAPTER 2112. UTILITY BILLING AUDITS BY STATE AGENCIES AND

INSTITUTIONS OF HIGHER EDUCATION

Sec. 2112.001. AUDIT REQUIREMENT. (a) Except as provided by Section 2112.003, every four years each state agency and institution of higher education shall perform an audit of its electric, telephone, gas, and water utility billing during the preceding four years or the maximum recovery period.

(b) The agency or institution may contract with a private consultant in the performance of the audit.

Added by Acts 1997, 75th Leg., ch. 165, Sec. 16.03(a), eff. Sept. 1, 1997.

Sec. 2112.002. FACTS DETERMINED BY AUDIT. The audit must provide information to allow the agency or institution to ensure that it is properly classified and subscribed and that the amounts paid for service are proper.

Added by Acts 1997, 75th Leg., ch. 165, Sec. 16.03(a), eff. Sept. 1, 1997.

Sec. 2112.003. DECIDING WHETHER AUDIT WILL BE COST-EFFECTIVE. (a) Before the agency or institution conducts an audit, it shall analyze the potential benefit of the audit.

(b) The agency or institution is not required to perform the audit if it determines that the savings and refunds provided by the audit will not exceed its cost.

Added by Acts 1997, 75th Leg., ch. 165, Sec. 16.03(a), eff. Sept. 1, 1997.

Sec. 2112.004. RECOVERING REFUNDS; PAYING FOR AUDIT OUT OF REFUNDS. (a) The audit must be funded from refunds received as a result of the audit.

(b) The agency or institution shall take appropriate action to recover any refund due.

(c) The attorney general may assist in recovering a refund.

(d) The amount of any refunds received shall be deposited in the state treasury to the credit of the general revenue fund. The costs of the audit shall be paid from amounts appropriated from those funds for that purpose.

Added by Acts 1997, 75th Leg., ch. 165, Sec. 16.03(a), eff. Sept. 1, 1997.