

Chapter 69. Audit Rules for Emergency Services Districts¹

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69.001 Authority

Travis County Commissioners Court, Travis County Auditor's Office, and each emergency services district in Travis County shall comply with the Texas Health and Safety Code Annotated, Sections 775.082 and 775.0821.

69.002 Rules Relating to Format of Audit and Report

Audits must be performed in accordance with Generally Accepted Auditing Standards (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. The financial statements must include Basic Financial Statements with required note disclosures and must be prepared in accordance with Generally Accepted Accounting Principles (GAAP) or a comprehensive basis of accounting consistent with state law.

¹Chapter 69 was adopted by Travis County Commissioners Court on June 23, 1998 (Item 4) and replaced on April 26, 2016, Item #5.