



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN, TEXAS 78711

CRAWFORD C. MARTIN
ATTORNEY GENERAL

July 10, 1967

Honorable Henry Wade
District Attorney
Dallas County
Dallas, Texas 75202

Opinion No. M-102

Re: Whether the Dallas County Auditor has the authority to carry out certain delegated duties authorized by an order of the Commissioners Court of Dallas County pursuant to Art. 4494n, Vernon's Civil Statutes.

Dear Sir:

You have requested the opinion of this office on the following question:

Does the County Auditor of Dallas County have the authority to carry out duties authorized by Commissioners Court Order No. 44304, dated April 3, 1967?

Article 4494n, Vernon's Civil Statutes, governs the creation and operation of the County Hospital District in Dallas County. Section 6 of Article 4494n reads as follows:

"The Commissioners Court of any such county shall have the power to prescribe the method and manner of making purchases and expenditures by and for such Hospital District, and also shall be authorized to prescribe all accounting and control procedures, or may delegate any or all such powers to the Board of Managers of such District by the adoption of an appropriate resolution or order to that effect. The Hospital District shall pay all salaries and expenses necessarily incurred by the county or any of its officers and agents in performing any duties which may be prescribed or required under this section. It shall be the duty of

any officer, employee or agent of such county to perform and carry out any function or service prescribed by the Commissioners Court hereunder."

(Emphasis added.)

The Dallas County Commissioners Court adopted Order No. 44304, dated April 3, 1967, which reads in part as follows:

". . .

"'Accounting Procedures: The Hospital Administrator and the County Auditor, representing the Commissioners Court, shall jointly establish and keep in full force and effect Accounting Procedures for the Hospital District subject to the approval of the Hospital District Board of Managers.'"

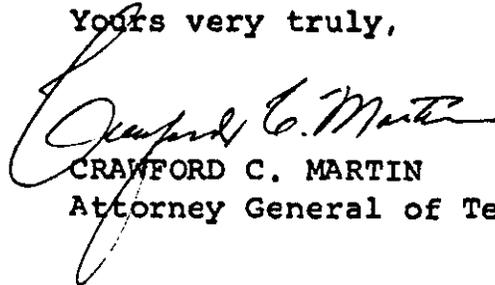
The Legislature in enacting Section 6 of Article 4494n, Vernon's Civil Statutes, made it very clear that the Commissioners Court has the power to prescribe the accounting and control procedures for the Hospital District, or that "any or all" of the powers granted may be delegated to the Board of Managers of such District by the adoption of an appropriate resolution or order to that effect. The Board of Managers has the power to authorize the Hospital Administrator to act for the Board of Managers. This same Section 6 also sets out that it shall be the duty of any officer, employee, or agent of the county to perform and carry out any function or service prescribed by the Commissioners Court, and also provides for their reimbursement for carrying out said function or service.

Article 4494n, Vernon's Civil Statutes, in Section 6, gives the Commissioners Court broad discretion to delegate authority to the Board of Managers and the Administrator of the Hospital District and to any officer, employee, or agent of the county. The Commissioners Court, under authority of Article 4494n, Section 6, has by official order delegated the duty to the County Auditor, jointly with the Hospital Administrator, to establish and keep in full force and effect accounting procedures for the Hospital District of Dallas County subject to the approval of the Hospital District Board of Managers.

S U M M A R Y

Under the authority of Section 6 of Article 4494n, Vernon's Civil Statutes, the County Auditor of Dallas County has been given proper authority, by the Commissioners Court, jointly with the Hospital Administrator, to establish and keep in full force and effect accounting procedures for the Hospital District subject to the approval of the Hospital District Board of Managers.

Yours very truly,



CRAWFORD C. MARTIN
Attorney General of Texas

Prepared by William J. Craig
Assistant Attorney General

APPROVED:
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