



Office of the Brazos County Auditor  
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**RULES RELATING TO THE FORMAT OF THE AUDIT AND REPORT FROM EMERGENCY  
SERVICE DISTRICTS TO BRAZOS COUNTY**

In accordance with Section 775.082 of the Texas Health and Safety Code the following rules are adopted specifying the format of the audit and report from each Emergency Service District (ESD) in Brazos County.

Each year the ESD will engage with an independent certified public account to perform the following procedures:

1. Vouch every disbursement made with ESD tax funds recorded on the books and records of the ESD for the year ended each September 30. Vouching consists of examining the invoice or statement supporting the disbursement as well as the canceled check, if the canceled checks are available.
2. Confirm all payments made by the ESD to the Volunteer Fire Department and compare the confirmation amount recorded in the books and records of the ESD.
3. Confirm all payments received from the Brazos County tax office and compare the amounts listed to the books and records of the ESD.
4. Verify that the ESD maintains a separate bank account, that the signers on the bank account are ESD board members and that monthly statements are received by someone other than the person responsible for recording the receipts and disbursements of the ESD. Verify that the bank statements are reconciled with the books of the ESD for each month of the fiscal year.
5. Report any discrepancies noted. A discrepancy is described as any disbursement not supported by appropriate supporting documentation, any disbursement that does not appear to be in accordance with the approved budget or any payment received by the ESD that is not recorded properly in a timely manner.

Every 5 years, beginning with the year ending September 30, 2020, the ESD will engage with an independent certified public account to perform a full audit and prepare financial statements in accordance with generally accepted accounting principles.