



KINNEY COUNTY COMMISSIONERS COURT

I. Background

In the past 5 months since Ms. Cheryl Jones was appointed as auditor, the County has experienced many significant problems maintaining financial stability and promptly paying lawful expenses as required by the Prompt Payment Act. This has exposed the county and its taxpayers to legal consequences and the loss of grant funding we cannot afford. County officials have also witnessed disturbing behavioral traits from Ms. Jones that have unfortunately produced an unsustainable workplace environment. After considering the totality of circumstances and the numerous examples discussed below, the Commissioners Court has unanimously decided that Ms. Jones has abused the discretion of her office and no longer has the confidence of this Court to perform those duties of county auditor. The Commissioners Court wishes to avoid publicly addressing this matter and respectfully requests that your honor consider the information provided below and endorse the County's proposed solution in resolving this important issue.

II. Legal Qualifications of a County Auditor

According to the Texas Local Government Code, a county auditor must be a *competent* accountant with at least two years' experience in auditing and accounting, thoroughly competent in public business details; and a person of unquestionably good moral character and intelligence.¹ In examining whether Ms. Jones is qualified to remain our county auditor, we should first review her performance in fulfilling her duties of office.

The Local Government Code requires that a county auditor be competent and timely in fulfilling various important duties pertaining to county finances and oversight. Some of those essential duties include:

- A. Maintaining a general ledger showing all transactions of the county relating to accounts, contracts, indebtedness, receipts and disbursements to ensure each county office is aware of the current balance of their budget.²
- B. Providing a mandatory report each month to the commissioners court showing (1) the aggregate amounts received and disbursed from each county fund; (2) the condition of each account on the books; (3) the amount of county, district, and school funds on deposit in the county depository; (4) the amount of county bonded indebtedness and other indebtedness; and (5) any other information that the commissioners court requires.³
- C. Ensuring that a system of accounting is in place for the speedy and proper collecting, checking, and reporting of revenues to the county.⁴

Failure to carry out such duties can be grounds for removal due to incompetence. The Local Government Code defines "Incompetency" to include, gross ignorance of official duties; gross carelessness in the discharge of

¹ Local Government Code § 84.006

² Local Government Code § 112.007

³ Local Government Code § 114.025

⁴ Local Government Code § 112.002; 114.002

those duties; unfitness or inability to promptly and properly discharge official duties because of a serious physical or mental defect that did not exist at the time of the officer's election.⁵

III. Fulfilling the Duties of a County Auditor

The following discussion provides examples that demonstrate the failure of Ms. Jones to fulfill those legal duties of a county auditor in Kinney County. According to Texas law, the county auditor is responsible for checking the books and examining the reports of all officers quarterly.⁶ Since the start of Ms. Jones' position we can presume, based on emails⁷, the books and financial reports have not been balanced nor examined as required by law. By failing to fulfill this duty, county officers have no way to plan future budgets or determine the availability of funds for making purchases, leading to serious financial problems. Other duties that Ms. Jones has failed to perform center upon the approval for prompt payment of all lawful claims and warrants drawn on the county treasurer.⁸ All of these duties when considered as a whole, ensures that county government operates efficiently within the bounds of the law.

- A. Failing to produce financial documentation required by the USDA grant program, resulting in a substantial loss of \$518,385.19 in grant awards for county residents. On December 17, 2024, the Kinney County grant writers requested a current balance sheet from Ms. Jones for the current fiscal year to complete a grant application with the USDA. Completing such a grant application would have greatly benefited the County by providing a much needed ambulance (\$368,325.00) and a skid steer (\$150,060.19). For the County to be eligible to receive the grant funds, the required balance sheet must have been submitted to the USDA by February 28, 2025. Email communications show that Ms. Jones questioned the validity of the request by the USDA and stated that providing a balance sheet would be impossible alleging that the county's finances were in disarray, even though the County has been audited by two outside firms in the last 5 months.⁹ One day before the deadline on February 27, 2025, Ms. Jones communicated with Judge Schuster claiming that she provided the balance sheet after consulting with an outside auditing firm.¹⁰ Irrespective of such claims however, no balance sheet was ever received by the Kinney County grant writers nor the USDA by the deadline.¹¹ Despite being requested several months in advance, no such evidence has emerged that shows Ms. Jones ever provided a balance sheet prior to the deadline for receiving the USDA grant.¹² The county has since received notice from the USDA that the failure of Ms. Jones to meet said deadline has resulted in a rejection of our grant application. Such a failure in providing a routine balance sheet of the county's finances has unfortunately left \$518,385.19 on the table that Kinney County taxpayers will never see.
- B. Many county officers have requested updated balances of their own budgeted line items from the auditor's office. They have all been notified that the balance of their budgeted line items is not available to review because they have not been updated. This is a failure of one of the essential roles that a county auditor is supposed to perform. When the Sheriff's administrative assistant requested the current balance of their office budget, Ms. Buantello, who was recently terminated by Ms. Jones as an assistant auditor, notified

⁵ Tex. Loc. Gov't Code Ann. § 87.011

⁶ Local Government Code § 115.002-115.003

⁷ Exhibit 1 Financial Statement of Expenses/Bills Email

⁸ Local Government Code § 113.048

⁹ Exhibit 7 Commissioner Ward's Statement

¹⁰ Exhibit 8 USDA Grant Balance Sheet Email

¹¹ Exhibit 8 USDA Grant Balance Sheet Email

¹² Exhibit 8 USDA Grant Balance Sheet Email

Sheriff Coe's assistant that she was not authorized to provide a current balance of their office budget because Ms. Jones told her she "*did not have a college degree*".¹³ This statement, among other actions by Ms. Jones, are currently under investigation due to an official grievance filed with the county by Ms. Buantello.

- C. Failing to approve budgeted travel expenses for county employees who have timely submitted vouchers and have been lawfully approved for payment by the Commissioners Court through an Order of Disbursement.¹⁴ There have been multiple instances when county employees did not receive their requested travel expenses and were forced to pay expenses out of pocket. Any eventual reimbursement of such personal expenses was postponed until the next commissioners court. Such practices are not only unnecessary due to the Order of Disbursement but would likely constitute an abuse of their discretionary power as discussed in the recent legal opinion.¹⁵
- D. Failing to approve budgeted salary payments that were timely submitted to the auditor and have been lawfully approved for payment by the Commissioners Court through an Order of Disbursement.¹⁶ The Texas Association of County Auditors has advised that when an auditor is unable to demonstrate a legal justification for refusing to approve a lawful disbursement once approved by the Commissioners Court for disbursement, such an act would likely constitute an abuse of their discretionary power.¹⁷
- E. Failing to timely issue 1099-NEC forms to contracted employees, exposing the County to possible financial penalties from the IRS. On February 24, 2025, the county was notified some of the contracted employees had not yet received their 1099-NEC. After reaching out to other contracted county employees, it was discovered that none have received their 1099 form. The IRS has a deadline of January 31 for all W-2 and 1099-NEC forms to be sent out, whether by paper or electronically. The only exception to this requirement is if a 30-day extension is filed and granted prior to the deadline. Failure to meet this deadline will result in Kinney County paying fines for each delinquent submission ranging from \$60-\$330 per form, depending on the number of days past deadline. If the IRS determines that the delay was intentional, fines would be \$660 or 10% per form with no maximum amount. As of February 28, 2025, the Commissioners Court has not been notified of any extension being requested. This is yet another example of failing to execute the duties of the auditor's office, resulting in possible financial penalties for the county taxpayers.
- F. Failing to ensure the prompt payment of 227 invoices and other approved claims under the Order of Disbursement has not only created a disruption to many governmental services but has subjected the County to civil liability from the claimants for violations of the Prompt Payment Act.¹⁸ Below are examples of *some* of the many invoices or claims that have created unnecessary hardships, turmoil, and legal liability for the County.
 - i. Multiple vendors have contacted the county for nonpayment of services rendered, with many stating that they would no longer do business with the county due to not promptly

¹³ Exhibit 3 KC Sheriff's Statement

¹⁴ Exhibit 2 KC Opinion-BS-031325

¹⁵ Exhibit 3 KC Sheriff's Statement *See* Page 2 Paragraph 3 and Exhibit 2 KC Opinion-BS-031325

¹⁶ Exhibit 2 KC Opinion-BS-031325

¹⁷ Exhibit 9 Page 7 of Letter from Tex. Ass'n of Cnty. Auditors to Tex. S. Comm. on Intergovernmental Relations (Oct. 23, 2014) (testimony).

¹⁸ Exhibit 4 Affidavit of Kelly Perry

receiving payment for lawful claims.¹⁹ This not only jeopardizes the county for violating the prompt payment act but creates difficulties in finding anyone willing to work on the county's important projects that serve the community. This is another example of an abuse of discretionary power due to the fact that such payments are lawful and fall within the scope of the order of disbursement adopted by the Commissioners Court.²⁰

- ii. In Late January, the Kinney County Sheriff's Office was notified that the cellular service was going to be terminated due to lack of payment if the bill wasn't paid by February 3, 2025. Upon notifying the county auditor, Ms. Jones stated that she did not receive the prior notice in time for payment until January 3, 2025 (the due date). Records show that the statement was in fact delivered to the auditor prior to January of 2025.²¹
- iii. The Kinney County Sheriff's Office has a surveillance camera near the Texas/Mexico border to monitor illegal alien traffic entering the United States. Sheriff Coe was notified that the camera system appeared to be "off line" and was not transmitting any images. A system check revealed that electrical power had been cut off to the camera due to the lack of payment to the electricity provider. One of the county employees paid the electric bill (approximately \$190.00) from their personal account so the power could be restored. The bill had been past due for several months.²² Soon thereafter on March 20, 2025, Sheriff Coe was notified that electrical power to the camera system had been cut off yet again due to non-payment to the electricity provider.
- iv. The Kinney County Sheriff's Office subscribes to Dish Network. In the December/ January time frame Sheriff Coe was advised that the service was not working. A check with Dish Network found that the service had been disconnected due to lack of payment.²³
- v. The Kinney County Sheriff's Office subscribes to Konexus, which allows county residents to receive text notifications during emergency situations. It is essential during law enforcement pursuits and bailouts in order to keep the public aware of these types of incidents for their safety. Sheriff Coe recently received a past due notice due to nonpayment.²⁴
- vi. Sheriff Coe requested the Commissioner's Court to approve the purchase of shotguns for the Sheriff's Office. The Commissioners approved the purchase on January 13, 2025. The Purchase Order was submitted on the same day. As of February 20, 2025, Sheriff Coe has not received the approved Purchase Order that would allow him to place the order of the shotguns.²⁵
- vii. Sheriff Coe often receives notice of various training opportunities around the state. In many cases, these notices are received only a week or two prior to the training. The County

¹⁹ Exhibit 6 Commissioner Ward Statement

²⁰ Exhibit 2 KC Opinion-BS-031325

²¹ Exhibit 3 KC Sheriff Statement

²² Exhibit 3 KC Sheriff Statement

²³ Exhibit 3 KC Sheriff Statement

²⁴ Exhibit 3 KC Sheriff Statement

²⁵ Exhibit 3 KC Sheriff Statement

Auditor expects the deputy to personally pay for all expenses and not be reimbursed until after the Commissioners Court has approved it in open court. In most scenarios, approval is not possible for at least a week or two. This is an abuse of discretionary power by the Auditor when the travel expenses have been approved in the county budget and fall within the scope of the order of disbursement adopted by the Commissioners Court.²⁶

- viii. The ability to rely on the use of county credit cards is no longer possible due to the non-payment of statements received by the auditor. They are routinely declined and accrue late penalties due to lack of payment. No private business would tolerate such financial mismanagement, nor would the county.²⁷
- ix. Ms. Jones has stated that all bills should be sent directly to her office. Without an updated budget being provided by Ms. Jones, county officers must be able to see all the bills and perform their own accounting to know the balance of their budgeted line items. County officers must also review the bills to ensure their services are not fixing to be terminated due to nonpayment by the auditor's office. This issue could be resolved by having all bills paid on time and being able to review a balanced budget report.²⁸
- x. A one-time merit payment was approved by the Commissioners Court in favor of Debbie Buantello on January 13, 2025, for her services rendered as acting county auditor prior to Ms. Jones being appointed. Upon Judge Schuster notifying Ms. Jones of the approval for payment by the Court on that same day via email, Ms. Jones replied by stating that "*some information*" has come to light that would not allow her to approve of the payment until she can do a payroll audit for Ms. Buantello. Ms. Jones also stated that she would update the County Judge of her audit findings and approve payment if everything is "*good*".²⁹ Since then, 90 days have passed without Ms. Buantello receiving her approved merit payment or Ms. Jones notifying this Court as to why such a payment would not be lawful. After being approved by the Court to disburse the merit payment, Ms. Jones terminated the employment of Ms. Buantello with the county on questionable grounds that are currently subject to an open investigation. As of March 4, 2025, Ms. Buantello has not received her approved merit pay and has requested an investigation.³⁰ This is another example of an abuse of discretionary power due to the fact that the merit payment was approved by the Court and Ms. Jones has not established why disbursing said payment would be unlawful.³¹

IV. The Past Performance of the County Auditor

The performance of Ms. Jones in Kinney County, while limited in duration of time, appears to mirror her past performance as the Wichita County Auditor. Reports from multiple published sources have described similar issues that Wichita County experienced during that time. The most prominent issues that occurred in Wichita County included delays in payment, locking out an elected official from the county's financial software, and late payment of payroll taxes.

²⁶ Exhibit 3 KC Sheriff Statement, Exhibit 2 KC Opinion-BS-031325

²⁷ Exhibit 4 Kelly Perry Affidavit, Exhibit 3 KC Sheriff Statement

²⁸ Exhibit 3 KC Sheriff Statement

²⁹ Exhibit 5 Debbie's Formal Complaint

³⁰ Exhibit 6 Debbie's Investigation Request

³¹ Exhibit 5 Debbie's Formal Complaint

- A. At the start of 2024, Wichita County implemented a program for the disbursement of money to all the cities in the county for improving traffic safety measures. The Tax Assessor and Collector claimed that over 250 days had gone by without any such disbursement taking place.³² The Wichita County Commissioners Court eventually decided to move the disbursement authority for the traffic safety measures to the Tax Assessor and Collector. Several months after the authority of disbursement was transferred to the Tax Assessor and Collector, Ms. Jones reportedly “*locked county officials out or deleted from the county’s financial software.*”³³ This action led to her being escorted from the auditor’s office by law enforcement prior to the end of her term.
- B. Mrs. Kelly Perry recently submitted a Public Information Request in Kinney County and Wichita County, requesting all documents or email correspondence relating to past due invoices or financial penalties. Mrs. Perry subsequently executed an Affidavit setting forth the relevant facts of what she discovered and her viewpoint on Ms. Jones’ performance. Mrs. Perry’s documentation produced the following results that are contained in her Affidavit.³⁴
- i. While employed in Wichita County, Ms. Jones had failed to pay payroll taxes on the employees of the county. This lack of oversight and prompt compliance with the Tax Code resulted in Wichita County having to pay approximately \$45,000 in penalty fees to the IRS.³⁵ The Wichita County Commissioners Court confirmed this incident in their minutes approving payment for late fees due to the IRS.³⁶
 - ii. Certain invoices provided to Mrs. Perry were not paid for over three years while Ms. Jones served as county auditor.
 - iii. Mrs. Perry’s direct conversations with Wichita county officials all led to the same conclusion, that Ms. Jones’ poor performance as county auditor led to a “*consistent failure to timely pay invoices in every county office, resulting in numerous problems and penalties that the county had to suffer.*”
 - iv. Mrs. Perry concluded her Affidavit by stating that, “*Through the documents I received from Kinney County and the personal conversations I have had with my own county officials, it is clear that we are seeing the same habitual behaviors as described above. These are not specific occurrences of poor job performance, but instead a pattern of her employment for the last 3 years in two different counties in Texas.*”

V. Professional Conduct and Moral Character

Aside from the poor performance as the county auditor, Ms. Jones has unfortunately established a pattern of unprofessional behavior that has led to many Kinney County officials and residents questioning her moral character and fitness for office. The unprofessional attitude and hostile work environment that Ms. Jones has

³² Exhibit 10 Tax Collector Takes County Auditor To Task Over Slowed Payment of Fees

³³ Exhibit 11 Jones Removed From Auditor's Office After Financial Software Lockout

³⁴ Exhibit 4 Kelly Perry Affidavit

³⁵ Exhibit 12 IRS Notices to Wichita County and Approved Checks

³⁶ Exhibit 13 Wichita County Commissioners Court Minutes 7/17/2023

created continues to hamper any productive interaction with her or the accomplishment of the simplest of tasks, many of which have resulted in large financial penalties for the County.

- A. On several occasions, Ms. Jones was found to be in violation of the county's camera surveillance policy and despite being notified of her violation by the county judge, she refused to alter her behavior.³⁷ On January 09, 2025, county officials first became aware that Ms. Jones had a camera on her desk directed towards her assistant, Ms. Buantello, in order to monitor her while she worked. Upon being notified, the County Judge promptly disconnected the camera on Ms. Jones' desk to prevent further violations of county policy and possibly those constitutional rights of Ms. Buantello to a reasonable expectation of privacy. The county judge notified Ms. Jones that utilizing a camera in the courthouse in such a way is a violation of the county's camera policy. A short time later county officials became aware of Ms. Jones' continued use of another camera within her office being utilized to monitor Ms. Buantello without her consent. In response to these continued violations, the county's policy for camera surveillance was updated to specifically address Ms. Jones' continued behavior and said camera was disconnected.³⁸ The camera in question was also found to be in violation of the county's cyber security policy, which prohibits unauthorized devices from being connected to the county network.³⁹
- B. On February 7, 2025, an official grievance was filed against Ms. Jones by her former assistant, Debbie Buantello, alleging wrongful termination including discrimination, and hostile work environment.⁴⁰ Several issues named within the complaint appear to violate several county employment policies. One of those violations for which county officials can confirm did in fact occur is the continual use of an unauthorized surveillance camera. The complaint also included evidence that Ms. Jones was angry with Ms. Buantello for informing county officials of her unauthorized use of a camera in order to surveil her, which possibly led to her termination of employment. These issues, along with those discussed above regarding her approved merit pay are very serious accusations that are currently being investigated by the county. The county will investigate the accusations within the complaint and take appropriate action to resolve them.
- C. On January 28, 2025, county officials became aware that Ms. Jones changed the password to the online grant management portal used by the Office of the Governor, also known as eGrants, without notifying the Grant Coordinator who had been tasked with data entry since the inception of Operation Lone Star in June of 2021.⁴¹ In the same email communication, Ms. Jones made accusations against the Grant Coordinator for many supposed errors within the reporting of Financial Status Reports (FSR) and complaints that were allegedly made by the OOG.⁴² These accusations turned out to be false once county officials contacted the OOG to get clarification. Ms. Jones soon thereafter failed to provide the OOG Financial Status Reports (FSR) on a monthly basis, which the county has established as the acceptable timeframe for reimbursement purposes. After the county judge clarified that monthly FSR reporting was required and that Ms. Jones should accept the help from the Grant Coordinator to meet the past due deadlines for reporting, Ms. Jones remarked, "*Hopefully, she sends me something SOON.*"⁴³

³⁷ Exhibit 14 KC Employee Handbook 1C-5 PDA and Camera Usage

³⁸ Exhibit 15 Updated Camera Policy Approved 2/10/2025

³⁹ Exhibit 16 KC Handbook 1C-4 Computer and Internet Usage

⁴⁰ Exhibit 5 Debbie's Formal Complaint

⁴¹ Exhibit 17 eGrants Password Email Conversation

⁴² Exhibit 17 eGrants Password Email Conversation

⁴³ Exhibit 18 FSR Email Conversation

- D. On or about February 14, 2025, Ms. Jones contacted the Office of Governor (OOG) and incorrectly stated that there had been a Public Information Request (PIR) received by the County on February 07, 2025, concerning Operation Lone Star. The OOG was not aware of any PIR being received by Kinney County concerning OLS, which is a violation of the grant policy procedures that requires the County to immediately notify the OOG of such. This inaccurate statement led officials in the OOG to believe the county violated the grant's notification requirement and resulted in the OOG threatening to censure Kinney County and possible grant funds being frozen. The county employee tasked with reporting any PIR concerning OLS assured the OOG that Kinney County had not received any such request concerning OLS until February 12, 2025, and had reported such in a timely fashion.⁴⁴ This unfortunate circumstance would have been avoided if Ms. Jones would have used the proper channels of communication already in place within the county for addressing such matters, however her track record in Kinney County thus far does not appear to suggest that will likely happen.
- E. Ms. Jones' character and unprofessional conduct has not only created a hostile work environment but has disrupted many governmental hearings. There are many documented instances of Ms. Jones continually disrupting Commissioner Court proceedings without being recognized and have gone so far as to make public multiple defamatory statements about the county and its alleged misappropriation of money.⁴⁵ These are very serious accusations to level at any governmental official without providing clear and convincing evidence. In fact, the county has undergone multiple audits recently without a single finding of "misappropriation of funds".⁴⁶ A review of the recent forensic audit report identifies several areas of needed improvement in certain county offices, but fails to make any such finding that the County misappropriated \$1.7 million.⁴⁷ However, the mere fact that Ms. Jones judged it appropriate to make such a defamatory statement during a public hearing speaks to her character and lack of judgement or respect for this Court and county residents.
- F. The Affidavit that Mrs. Perry submitted to the County for this document attests to the continual pattern of such behavior by her inclusion of the following statements made to her by Wichita County officials.⁴⁸
- *Ms. Jones was a nightmare to work with and routinely behaved unprofessionally towards everyone in the courthouse.*
 - *Ms. Jones was not cooperative with anyone in the county, which led to several instances of financial mismanagement that could have been avoided.*
 - *Ms. Jones lacked any professionalism in her behavior.*
 - *The financial issues Wichita County suffered were quickly resolved once she left.*

⁴⁴ Exhibit 19 Public Information Officer's Statement

⁴⁵ Exhibit 20 Page 13 of Auditor Salary Hearing Transcript and Exhibit 7 Commissioner Ward Statement

⁴⁶ Exhibit 7 Commissioner Ward Statement

⁴⁷ Exhibit 21 Page 13 of KC Forensic Audit Report

⁴⁸ Exhibit 4 Kelly Perry Affidavit

A similar conclusion to Ms. Jones was also shared by Assistant County Attorney, Tony Hackebeit, in an email to Your Honor on February 8, 2025, wherein he stated:

*I have been a lawyer for almost 42 years and have worked both for myself, in private practice, and served as an elected District Attorney as well as a dedicated County employee for Bexar County and Kinney County. I have been involved in setting budgets and working with County Auditors and never have I seen one operate in this manner without regard to the consequences of her decisions. I have been made aware of her decisions causing a delay in payments that must be made and causing individuals and departments to take unnecessary steps thereby delaying the use and employment of much needed equipment and resources. I am also aware that it appears this was her mode of operation at her previous employment.*⁴⁹

VI. Available Remedies for Removal

A. Immediate Removal

First, the county auditor is directly accountable to Your Honor as the appointing authority. Local Government Code §84.009(a), provides that the district judge may investigate and remove the auditor from office at any time based upon a finding of misconduct in office or a finding of incompetency to faithfully discharge the duties of the office. In the alternative, the county auditor may submit a letter of resignation at any time to avoid removal.

B. Removal After 1 Year

After one year of the date of appointment, the district judge may discontinue the service of the county auditor if Your Honor believes that auditor's position is clearly not necessary, and the auditors' services are not commensurate with their salary.⁵⁰

C. Petition of Removal

The County Attorney's office may also be authorized to institute an action seeking the removal of the county auditor from office on grounds of incompetency, which is brought before a jury comprised of Kinney County residents. For the purpose of a removal action, "incompetency" is defined to include both the gross ignorance of official duties, or the gross carelessness in the discharge of those duties.⁵¹

VII. Proposed Solution for Financial Oversight of County Business

According to Texas Local Government Code § 84, a county under the population of 10,200 is not required to have an auditor appointed.⁵² Under these factors, the Commissioners Court does not find that a county auditor is necessary to carry out county business and instead would propose the following.

To fulfill the necessary functions and ensure all policies and laws are complied with for county purchases, the Commissioners Court proposes the employment of a Procurement Officer and an administrative assistant. The Procurement Officer will be hired by the county and serve under the Treasurer's office. They shall be responsible for purchasing all supplies, materials, and equipment required or used by the county or its subdivisions, officers,

⁴⁹ Exhibit 22 Tony Hackebeit's Statement

⁵⁰ Local Government Code 84.009(b)

⁵¹ Tex. Loc. Gov't Code Ann. § 87.012

⁵² Local Government Code § 84.002

or employees, except for purchases and contracts required by law to be made on competitive bid. If competitive bidding is required by law, the procurement officer will supervise the process and ensure all legal requirements are followed. The Procurement Officer will also be required to file an equipment inventory with the Commissioners Court on an annual basis. They would also be responsible for transferring county supplies, materials, and equipment from one department to another, as needed, adopting the rules and procedures necessary for implementing the officer's duties subject to approval by the commissioners court.

To ensure that all necessary financial oversight of county business occurs, the County will utilize an outside auditing firm to create monthly audit reports which will be submitted to the Commissioners Court and adopted within its minutes.