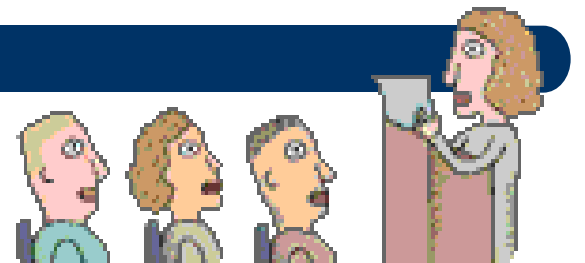


Texas Association of County Auditors
Legislative Review October 2007

*--Put together to keep Julie
from showing me up with
her presentation--*



What can be done in 140 days?



- It's too short if you are trying to get a bill through
- It is too long if you want a bill to die
- It is occasionally enough time to write Hamlet

SB 1106: Watson/Farabee

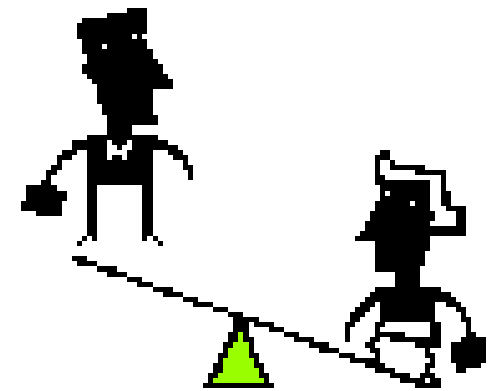


- Expunctions-clarifies that financial records are not to be destroyed, but certain information is to be obliterated from the record
- Forfeiture Funds Audit-moves deadlines out by 30 days
- Commissary Audits-(originally in TACA bill, but ultimately passed as HB1780) reduces number of audits from quarterly to annually or when requested by commissioners' court

SB 1106 (continued)

- Defines debt as “delinquent taxes, fines, fees, and indebtedness arising from written agreements” for purposes of holding payable funds
- Allows offset of a payable against a receivable with written notice
- Notice to be provided by Treasurer
- County forms and agreements can also provide for holding or netting payments against any delinquencies

HB 2365: Truitt/Duncan



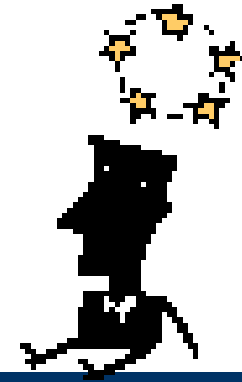
- Intent is to provide counties without an obligation recognized by Texas law, an accounting option that balances GAAP (specifically GASB 45) with Texas Constitutional requirements.
- Creates an Other Comprehensive Basis Of Accounting (OCBOA) for OPEB benefits in counties that to offer benefits without creating a constitutional funding crisis
- Allows counties to pick the basis of accounting that will most accurately reflect the financial decisions of Commissioners' Court

What was the constitutional conflict?



- ...No debt for any purpose shall ever be incurred in any manner by any city or county unless provision is made, at the time of creating the same, for levying and collecting a sufficient tax to pay the interest thereon and provide at least two percent (2%) as a sinking fund...

They did what?



- HB 2641-removes May as depository contract month. Provides greater flexibility in contracting and renewal process.
- HB 1380-adds to the list of authorized purposes for spending courthouse security funds
- HB 548-requires prosecutors to recover cost of certified mail in hot check cases and pay recovered amount to victim
- HB 3060-allows collection of \$50 warrant processing fee even if warrant is not executed
- HB 3517-removes population bracket for alternative purchasing methods in procuring insurance and high technology items for counties with a purchasing agent



Looking Forward to Next Session

- Interim
 - Identify problems encountered
 - Identify possible solutions

[final selection of legislative solutions should be completed no later than April 2008]
- Draft proposals
 - Garner support from affected organizations
 - Identify potential sponsors
 - Find Representative or Senator willing to send proposal for drafting into bill form by Legislative Council

[sponsorship and bill drafting process should begin no later than June 2008]



Remember... It's an election year

- It brings both opportunities and threats
- Politicians and wanna be's will be talking about what's wrong with government
- We need to make sure the discussion is complete and accurate