

“Learn from yesterday, live for today, hope for tomorrow. The important thing is to not stop questioning.”
— Albert Einstein

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Comments

Texas Association of County Auditors

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Message from the President



October is around the corner and so is the TACA Annual Conference in Dallas October 14 - 18. I would like to thank Virginia Porter and James Wells, as well as their staff, for their dedicated efforts. We encourage everyone to come and hear some good information, enjoy the hospitality and do what we do best, talk shop. Sharing the good, the bad and the ugly that we have all endured the past year.

With limited budgets and a perceived lack of training opportunities for Auditors and staff, TACA held regional trainings in Ward and Nacogdoches Counties this year. Each was received with open arms and was a complete success. We aim to continue these regional trainings with Bexar County hosting in January and hopefully another in the summer. They provide greater opportunities that will enable more auditors staff members to attend and get valuable training and networking at a bargain price.

The 81st Legislature begins in January and your Law Study committee has been

hard at work in preparation. They have successfully gotten a House Committee interim study charge regarding updating the Purchasing Statutes. As I write drafts of the actual bills are being written to facilitate these most needed changes. The Law Study committee has also met numerous times with representatives from the Treasurer's Association to compare legislative agendas. Although we may agree to disagree with some of the Treasurers Association positions, they been very receptive to any concerns we may have regarding their agenda. I look forward to the continued mutual cooperation between the two organizations.

While putting my thoughts down on paper, my thoughts and prayers are with the victims and local governments dealing with the aftermath of hurricane Ike. Having gone thru a disaster last year, I know how overloaded some of you are dealing with FEMA and ORCA. Remember, in 2003, President Bush directed the Secretary of Homeland Security to develop and administer a National Incident Management System (NIMS). This directive requires specific NIMS training for key officials in order to be eligible to receive federal assistance. Auditors, you ARE one of the key

officials. This training is not only is useful in dealing with weather disasters from hurricanes to wild fires but other major incidents such as when the state took custody of the children in Schleicher County, just ask Nathan Craddock, Tom Green County Auditor, who was heavily involved with that event.

As time makes its continual march forward this year in a rather unremarkable manner, almost everyone has had some very remarkable moments to remember and that will shape our lives forever. For me the opportunity to serve as president of the finest public officials' association anywhere, for me to represent the women and men of our association who daily diligently do the right thing and to be associated with the leaders whom you have chosen as officers and directors of our association, all these things humble me and make me grateful for the honor and privilege of being your president this past year.

To incoming president Rick Dollahan and all the incoming officers and directors I wish you success, offer my sincere appreciation for your service and Gods speed to each of you.

Senator Speaks Out About Property Taxes

The following comments are by State District 1 Senator Kevin Eltife of Tyler, Smith County, followed the testimony of Don Lee, of the Conference of Urban Counties, when at the conclusion of Mr. Lee's remarks, Chairman Williams recognized Senator Eltife for a question, to which the Senator replied:

Senator Eltife—"yes, more of a com-

ment than anything else. Uh, I'm certainly open to looking at all ideas in terms of trying to solve the problem—we obviously have a problem. But, I want to make a comment, as a former Mayor. I've never really thought cities and counties are the problem. I mean, the problem is how we fund public education.

That's 60 to 65% of your tax bill. That's where people have really come unglued over the fact that school taxes have gone through the roof. And, if people remember correctly, when the state had a shortfall, I think it was the 80's they formed the county education district which was a whole new property tax in Smith

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The County Auditor and Access Authority

For almost the first 100 years of the existence of the office of county auditor the primary authority of auditors and requirements for the audit function was found in what is now codified in Local Government Code chapters 112 – 115. The references of the authorities most commonly referred to the “books and records” of the county.

Over the years there has been almost continual argument, discussion, A.G. opinions and case law to clarify “books and records” from every conceivable angle- whose books – what books – when – how – where – etc. Just when we think that the subject had been exhausted ad nauseam along comes this new element into the discussion – TECHNOLOGY.

More specifically data processing, Accounting and financial records now are maintained in a black box connected to mini-tv screens with wires running through offices like kudzu vines and stored on smallish 45 rpm-like shiny records and little metal thing-a-ma-bobs that look like chewing gum cases. The look and the feel of the records are the least of the changes.

The number one problem for auditors since 1905 was not the format of the records it was the ACCESS. Access now under the lock and key of passwords, subjective approvals, and secretive operational controls largely created and maintained by non-elected computer technicians under the supervision

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From the Editor

With the changing of the seasons upon us, the changing of the guard of the Texas Association of County Auditors is near. The normal reaction is to look back and remember the good and hold onto the smiles, cope with the bad and understand the lessons and make a final pause of thought and stride before taking that next step to the future.

The future is the ultimate in schizophrenic anxiety. The fear of the unknown can be paralyzing, while the expectations of what is to come can be virtual hyperventilation. Whatever your experience with the change of time may each of you enjoy what you will and tolerate that which you can.

A couple of quotes before I go. You can be assured this is my final missive to you as I will be paraphrasing a quote from U.T. (yes, in capital letters) head football coach Mack Brown, a good man coaching the wrong team. Coach Brown speaking of the standards he has for his players, said something to the effect that, “We shouldn’t have to ask for their commitment and effort. We should DEMAND it.” I personally feel the same of all public officials and even moreso of myself and my staff. Lest you think I would not offer equal space to the right team who has the knack for hiring the wrong coaches, Texas A&M athletic director, Bill Byrne, also talked about standards when he said, “I set us as the standard.”

As much fun and grief that is exchanged about comparisons between the Hatfield’s and McCoy’s of the Brazos River valley, in all serious reality Brown and Byrne are right. Our standards as a profession and as public officials should not be measured against any other officials, any other professions or the standards of any other state. If we indeed have the ambition, the character and the sense of duty that we profess we will be the standard- the only standard that should matter. What happens in neither Harris or Loving counties cause me to doubt what we do here in Nacogdoches County.

My formal role as being a board member for TACA for the past four years and as being the “gatherer and dispenser” of the news as Comments editor for three years (reminds me of my three years in third grade, never passed, just got promoted out of the way) is coming to a close. I am humbled and honored to have been chosen to represent you and to offer to you my meager, but sincere services.

Individually, auditors and assistants alike, you have my eternal respect and I am in awe of what you do in the service of others. Some of you tend to be somewhat invisible with your modesty and lack of verbalization on the listserv and in our meetings, a trait many others of us more verbose and intellectually challenged conversational monopolists should aspire to. Never ever believe that you are unseen, just because you are unheard and for all the grace in glory do not ever consider your value to your sibling auditors or your association being anything less than absolutely wanted, needed and necessary. Remember- “Always be happy with who you are, Never be content on who you can be.”

I am looking forward to future institutes and conferences where I can come in late, leave early, not have to make any decisions or have to remember any of it to report in the next Comments. Move over Wells, Hot Rod and Austin and make room on the back row ‘cause here I come.

With all my best for now and forever,
Keith

“I’ve learned that people will forget what you said, people will forget what you did, but people will never forget how you made them feel.”
– Maya Angelou

T.A.C.A. President-Elect Rick Dollahan County Auditor Gaines & Dawson Counties

I would like to welcome each of you to our annual conference in Dallas. I am excited! Our friends in Dallas and Denton counties have worked very hard to put together a great program for us. My thanks to Virginia Porter, James Wells and their folks in these two great counties for taking on this gigantic task!

Before I proceed please let me point out that many of our friends and peers are still undergoing traumatic and life changing events as they recover from Hurricane Ike. God Bless each and every one of you. Some have lost homes and other property and all have borne the brunt of the very worst that Mother Nature had to offer. Additionally, you have endured life without any kind of utility service or other amenities that governments provide. Our prayer is that the recovery is swift and takes no more toll on you or your neighbors.

As most of you probably know, I served most of my life in the Air Force. I spent that time working with great Americans, who proudly served their country and were willing to do whatever it took to do their job. One of the things I like most about my affiliation with Texas County Auditors is that I find the same kind of attitudes in you. The core values of the Air Force are “Integrity, Service before Self, and Excellence in all that we do”. I can easily argue that TACA members have these same core values.

Each of you quietly goes about your business in your counties each and every day. Some days are easier than others, but it is safe to say that “Someone knew what they were Doing” as Tommy Tompkins penned by having us out there. Texas county government is stronger because of your commitment and strength. Additionally, IKE has brought out the very best attributes of those aforementioned core values in those of you affected by this calamity.

I have heard stories of TACA members camping out in the courthouse to help make sure that things did not go haywire.

Others among you had to evacuate and within less than a week were already beginning to set up operations in other counties to make sure that government could continue to meet the needs of the great Texans that we serve. I am very proud of all of you and humbled to be in your midst. I am confident that the affected Texas county governments will recover and be better than ever because of your unselfish commitment to serving the needs of your counties.

Now to the reason we are all gathered in Dallas, our annual conference. Each year we gather at these conferences and lay the past to rest and begin anew the work that our association does to help make county government stronger. We also get the opportunity to see old friends again and make new ones. Along the way, we get some much needed education and get to enjoy the local area and learn more about the other counties in Texas.

It is also time for our annual meeting and reflection on the past years business. Kevin Smith has led TACA through another outstanding year highlighted by our celebration of the 50th Annual Auditors Institute. Well done Kevin!

All of your committee chairs have been busy as well. The committee that you allowed me to chair, Law Study, has taken a giant step in to the fray and is pursuing the largest legislative slate that we have attempted in recent memory. We have been heavily engaged with purchasing statute upgrades, financial statute upgrades, and a few other smaller legislative projects that we hope will make the statutes stronger and more modern.

In addition, members of your board will meet with many of you during break-out sessions at this conference to try and secure additional ideas for statutory work. We look forward to that input!

But, before I go any further I would like to mention the committee members who selflessly gave of their time and talents to help us. April Bacon is indispensable

and we owe her much for all she does for us. Chuck Rice is our legislative liaison and he has worked miracles this past year. The rest of the committee included Edward Dion, Susan Pugh, Rod Noble, and Jimmy Mynar. My thanks to each of you!

Law Study has presented several reports to the board over the year that details the issues that we undertook this past year. For the purposes of this article I will try to give you a snapshot of some of the things that we were involved with and will begin with our Purchasing Statute work. With the TACA Board’s blessing, April Bacon and I have been engaged virtually the entire board year on purchasing issues.

We began a dialogue with the Texas Public Purchasing Association about updating the Purchasing Statutes in December. We then met with their legislative team at one of their conferences meetings in February. After achieving consensus, we jointly testified before the House County Affairs committee in May. Our work continued into the summer as we laid the groundwork for change via several meeting with legislative committee staff.

Updating the Purchasing Statutes is the overall goal, but the short term goal is to change the bid threshold to \$50,000 for Texas counties, modify the advertising requirements for those entities that have websites, and change the statutes to where an administration error is considered as such and not as a criminal act. The current statutes can deal very harshly with even the most innocuous of mistakes and we would like to see changes to the statutes to prevent innocent mistakes from becoming a criminal act. These ideas are being reviewed and considered as we speak.

We have also continued meeting with the Treasurers Association in what is called the CTAT/TACA Task Force. The task force’s goal is to update the statutes dealing with county finances (mainly LGC 111-115, 151, 152 and a few others). We have met several times in the past few months as

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Recent Attorney General Opinion Requests

RQ-0701-GA

David H. Aken
San Patricio County Attorney

Re: Whether a conflict of interest exists where the commissioners court hires an architectural and construction firm to develop and construct a project for the county and then the construction company, as general contractor, accepts bids and selects a company owned by a county commissioner to be the sub-contractor.

RQ-0708-GA

Representative Byron Cook
Texas House of Representatives
District 8

Re: May a hospital district, established pursuant to Article IX, Section 9, of the Texas Constitution, replenish employee retirement funds embezzled by a third party administrator and accept assignment of such employees' claims against the third party administrator?

RQ-0730-GA

Representative Joe Driver
Texas House of Representatives
District 113

Re: Whether county attorneys have the authority to issue commissions for reserve or non-paid peace officers.

RQ-0738-GA

Representative Kevin Bailey
Texas House of Representatives
District 140

Re: Whether it is a violation of law for a person holding the office of sheriff to accept a fee from a third party who contracts with sheriff's county as a lessee/operator of a county jail.

T.A.C.A. President-Elect Rick Dollahan County Auditor Gaines & Dawson Counties *(continued from page 3)*

the Treasurers create their recommended statutory changes and are happy to report that there are many more things we agree on than those that we do not. Our meetings have been very positive and constructive and we plan to participate in this cooperative venture well in to the foreseeable future.

The incoming Law Study committee will have to hit the ground running because it is faced with the Legislature being in session during their watch. For instance, the pre filing period begins in November, filing in January and it is all over in May. Fortunately, Edward Dion is ready to assume the chair of the Law Study committee.

His outstanding "can-do" attitude was highlighted by the fact that he voluntarily joined our committee after he was through with the Institute and has regularly participated with us in all of the meetings since. My profound thanks to Edward for all that he does for TACA. He is ready for the challenge and I would encourage all of you that can, to sign up to help Edward with Law Study during this very busy time.

I have been honored to serve the members of TACA, and will be honored to continue to serve you. I could not be prouder of each of you and the way you quietly go about the tasks that ensure that Texas Counties can meet the challenges that they face each and every day. My hope is that all of you have a great conference, get a chance to recharge your batteries and have another wonderful year serving great Texans!

Senator Speaks Out About Property Taxes

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county I think it was sixty cents. And it ended up getting rolled into the school tax and that's where the big public outcry started.

I would bet that if you took school funding and didn't fund it with fund it with property taxes and took it off the tax bill we wouldn't even be sitting here today talking to cities and counties.

So by and large I think cities and counties do a good job with the revenue and the taxes and the way they conduct their business and it is local government and it's much easier to un-elect a county judge or a mayor than it is to get rid of me. I mean local government works in my opinion.

So, I want us to look at all options. But I want cities and counties to know sometimes in this building we like to use you as a scapegoat, when the truth of the matter is we have the ability, in state government, to change how we fund public education and to drastically reduce the property tax rate.

We tried with this so called business tax which I didn't think would work at the time. And I don't think working and I don't think it is going to work. So now we have a new business tax nobody has seen a real reduction in property taxes and we tied the hands of schools districts in the ability to raise revenue. So now we have another big problem to deal with and I don't want us to hang that problem around cities and counties necks, so I appreciate you being here."

Recent Attorney General Opinions

Opinion No. GA-0628

Honorable Ralph J. Bernsen, Sr.
Medina County Attorney

Re: Whether a county may terminate an equipment lease by acquiring the equipment and selling it without competitively bidding the sale.

Summary: A county that terminates a lease of a motor grader by acquiring the equipment generally must follow competitive bidding requirements before selling it to a private party.

Opinion No. GA-0639

Honorable Hector M. Lozano
Frio County Attorney

Re: Whether County Tax Assessor-Collector may award additional compensation to her salaried deputies from monies collected und the Certificate of Title Act, section 501.138, Transportation Code.

Summary: A county tax assessor-collector is not authorized to award the fee in section 501.138, Transportation Code, to office employees as compensation in addition to their salaries approved by the commissioners court. A county treasurer presented with a request for such compensation must report the matter to the commissioners court for the court's consideration and direction.

Opinion No. GA-0645

Mr. Sidney "Buck" LaQuey
Grimes County Auditor

Re: Whether a county commissioner may be paid while working for the county sheriff in the jail division.

Summary: Local Government Code section 81.002(a) precludes a county commissioner from being paid for employment in the county sheriff's department.

Opinion No. GA-0652

Ms. Martha Galarza
Cameron County Auditor

Re: Whether a county's alleged underpayment to indigent health care providers is an unconstitutional debt for purposes of article XI, section 7 of the Texas Constitution.

Summary: Whether Cameron County contemplated when it entered into indigent health care services contracts that the entire pecuniary obligation thereunder would be paid from current general tax revenues for the 2006 – 2007 fiscal year or other funds then within the county's immediate control is a question of fact.

If Cameron County did not contemplate that such contracts would be paid from current general tax revenues or other funds within the county's immediate control, such contracts created "debt" within the meaning of the Constitutional cite. Unless the county levied a tax to pay interest on the "debt" of at least two percent to pay principal, the contracts created "debt" prohibited by the constitutional provision.

Indigent health care services invoices submitted pursuant to the contracts in excess of the amount budgeted by the county for such purposes at issue here would constitute "debt" prohibited by article XI, section 7. Therefore the Cameron County Commissioners Court cannot ratify them; the Cameron County Auditor is prohibited

from approving the claims; and the Cameron County Commissioners Court is not authorized to direct their payment.

Opinion No. GA-0661

Honorable Russell W. Malm
Midland County Attorney

Re: Whether a county is authorized to pay a performance based bonus to elected officials.

Summary: A bonus plan that is premised on accomplished performance goals set by a commissioners court may improperly interfere with an elected official's constitutionally based sphere of authority. Thus, we cannot advise that a commissioners court is authorized to adopt such a plan.

Opinion No. GA-0664

Honorable James L. Keffer
Texas House of Representatives

Re: Whether a county may grant funds to a school district or charter school.

Summary: Article III, section 52(a) of the Texas Constitution does not permit a county to gratuitously grant count funds to an independent school district or open-enrollment charter school. A county may make a payment to such a school district or charter school only to accomplish a county purpose. A court would likely determine that a county does not have the authority to grant county funds for general purposes of an independent school district or open-enrollment charter school.

We are all good company when we are doing something we enjoy.

2008 Auditors Institute



Who Are We?

I know, another seemingly offhand rhetorical question often posed when the writer doesn't have the answer and often times doesn't really have a very good understanding of the question.

The true academic scholars amongst us would take us back to the Genesis of civilization, the medieval beginnings of English rule and law, American independence, the Republic of Texas and the most "recent" proclamation we rely on- the Texas Constitution of 1876.

From that base foundation, certainly the legislation creating the position of county auditor in 1905 is the true root stock of our office. Being wholly a manifestation of the legislative intent to create oversight and accountability or inquisition and hinderance personified, depending upon your individual encounters with a county auditor, numerous amendments have been added to the statutory job description with many others having been offered and fortunately not approved.

The bibliography of Attorney Generals' Opinions and judicial rulings have further woven their way into the current context of the definition to the extent that any attempt to answer the question is, without fail, prefaced by "Well, it depends."

Like steering a ship upon the rolling waves with the winds of time blowing in continual variances of intensity and direction and the ever present storms of fury and the resultant calmness of the seas before yet another

crisis bellows again, such is our helmsman's assignment. To keep the steady hand upon our vessel of government we must be adaptable to the changes regardless all the legislation, opinion and edict coming our way.

By the sheer numbers of county officials, legislators and judges, the county auditor is the least of those with authority to make these decisions of our duties and responsibilities. However when we add to our smallish battalion, the public citizenry to whom we owe our allegiance, our duty to serve demands more of us than to passively stand by and let the public's access and independence be unilaterally dictated by those who administer the government without any day to day word to the contrary.

Our forefather auditors and the wise and knowing persons, legislators and judges alike, who have molded our role as the watchdog for the people have done an admirable chore of, not only reactively responding to attacks that would blur the oversight, but also very judiciously being active in the pursuit the necessary symmetrical controls begat by the changing times.

Government and its evolution is the continual tug of war among multiple viewpoints of how the best way to serve the people can be brought about and administered. Good and evil are not the players, but bias and opinion have been known to cast some shadows.

In the perfect exercise of freedom and self-determination the players should all be of equal

ability, strength, knowledge, character and truly seeking what they believe is the best for all. The real danger of this equilateral-partisanship is not that one member gets too strong or too aggressive but rather that the other players get too complacent and apathetic to stand for their beliefs and to represent their constituents.

Because of the inherent nature of checks and balances, authority and submissiveness, and control and obedience that make up representative government, there will never be a unified chorus singing Kumbaya performed on any courthouse steps or in the rotunda of the capitol, but maybe, just maybe by each person doing their duty in the right spirit and with respectful tolerance the voices may rise, albeit in different keys, in a song of unity.

The bottom line is that we, as Texas County Auditors, will become whomever and whatever we allow others to say we are. We cannot allow these decisions to be made without our voices being heard. Whether it be through a personal dialogue or a cooperative effort with our association, with both approaches being encouraged, say it once, say it loud and say it again.

County Auditors do your duty, be an agent of commitment and service, be it through radical change or by steadfastly standing firm. If we are weakened then the system is weakened. If the system is weakened, the public is weakened. If the public is weakened, we have failed. Failure is not an option.

The County Auditor and Independence

Independence is the companion with access referenced in the article elsewhere in this newsletter. The emphasis and importance that total, absolute and unfettered access is to the role of county auditors, it is it equaled and exponentially exceeded only by the same total, absolute and unfettered independence we must have.

These are sermons to the saved but here are some brief recollections from the County Auditors Handbook as background for this discussion-

"...the Constitution of 176 granted supervisory powers to the District Court to review acts of the Commissioners Court..."

"Created in 1905...appears to be a legislative act by those responsible for creating the office of County Auditor intended as an adjunct to the District Courts exercise of supervisory jurisdiction over the Commissioners Court."

"The treatise of Burke Holman and James Gough concluded...This individual, who is supposed to be an independent official who will work for the best interest of county taxpayers..."

"Weaver v. Commissioners Court of Nacogdoches County, 146 S.W.2d 170, 174 (Tex. Comm. App. §A, 1941), held that the creation of a public office is a pecu-

liarily legislative matter. In discussing the purpose of the County Auditor, the Court stressed that "it is of the highest public concern that such officer [county auditor] be left entirely free from the control of these officers [county commissioners]."

Additionally independence was discussed in the essay "Someone Knew What They Were Doing" by Tommy Tompkins of Harris and Bexar Counties-

"If the statutes had not been adopted to allow for the level of independence the County Auditor has today, the County Auditor would not be able to carry out these duties and responsibilities in a proper

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The County Auditor and Access Authority *(continued from page 2)*

and direction of management, i.e. the commissioners court. All of this without the benefit of any independent review of their necessity, statutory compliance or effectiveness.

The one thing that has not changed is all the "shalls" in the statutes requiring the county auditor to exercise those authorities and to perform those assigned tasks. Up until recently the disagreements have not amounted to much more than some run-of-the-mill courthouse turf skirmishes that we deal with daily with some being resolved and others regulated to the more congenial "agree to disagree" mode.

However a definitive action, in the form of an actual lawsuit, is being litigated. **Collin County vs. Collin County Auditor.** The crux of the case involves the authority of the county auditor to examine and audit the configuration, security, processes and user access rights of county software systems- the same authority that undeniably exists for the traditional hard copy books and ledgers from a century ago.

As of this publishing date for this issue of the Comments, there has not been a final determination of the issues in question. Hopefully by the time of the conference more information will be available. It was noted in the last issue that an AG opinion was being sought in regards to the matter and the resolution, either by AG opinion or litigation, either would become a landmark ruling in the history of the county auditor.

Due to the subsequent filing of the suit, the A G has refrained from considering the request in deference to the pending ruling, which would in fact supersede any opinion issued.

Unfettered access to the records of the government is the most necessary and fundamental requirement to assure the public of the accuracy and security of the county "books and records". Without this most compelling authority and its companion, independence, the position of county auditor is nothing more than a thin façade of appearance and a hollow core of pseudo-security.

Access and independence was, is and always will be our eternal crusade.

The County Auditor and Independence *(continued from page 8)*

manner. The underlying concept, present in the minds of those who framed the original legislation which created the County Auditor's office, was that the County Auditor is not appointed by, or responsible to, any elected officer or elected body charged with the administration and policy determination for the County."

From the broader spectrum of the internal auditing profession the following statement from the Institute of Internal Auditors on the role of independence and objectivity in an effective internal audit activity is presented-

"The internal auditor occupies a unique position he or she is employed by the management but is also expected to review the conduct of the management which can cre-

ate significant tension since the internal auditor's independence from management is necessary for the auditor to objectively assess the management's action..."

More specifically to the issues of independence to conduct internal audits regarding computer systems and operational controls there are some very pointed comments following written by Fred Gallegos for ISACA (Information Systems Audit and Control Association)-

"It is no longer acceptable for auditor to audit around the computer, as was once the case. With the increase in fraud and ceaseless corporate scandals over the past two years, it is even more imperative now than ever before that auditors have a full understanding of both manual and auto-

Calendar of Events

OCTOBER

- 5 - 11 TAC County Investment Officer Training, Level 1 - Austin
- 14 - 18 Texas Association of County Auditors 63rd Annual Fall Conference
- Dallas and Denton Counties-Virginia Porter and James Wells, Auditors respectively

NOVEMBER

- 4 General Election
- 10 First day to pre-file legislation for 81st session
- 20 - 21 Texas Public Funds Investment Conference- Houston

2009 JANUARY

- 13 81st Legislature convenes
- TBA Texas Association of County Auditors "On the Road Auditors Training" hosted by Bexar County

MARCH

- 13 Last day to file bills

MAY

- 5 Texas Association of County Auditors New Auditor Training- Austin
- 5 - 8 Texas Association of County Auditors 51st County Auditors Institute- Austin

Welcome To the Texas Association of County Auditors 63rd Annual Conference

Hosted by Dallas and Denton Counties

The 63rd Annual Texas Association of County Auditor's Annual Conference will be held October 14 – 17 hosted by Dallas and Denton Counties. It will be held at the Sheraton Dallas North, 4801 LBJ Freeway, Dallas.

The conference will include great educational presentations, TACA business luncheon, live entertainment (not including the always entertaining in-house raconteur, the ever-verbose never-humble, Mr. James Wells of Denton County), incomparable social events such as local tours and golfing for those so afflicted.

For more information contact the friendly folks in Dallas or Denton Counties or go the TACA website at www.texascountyauditors.org.

SCHEDULE

Tuesday 10-14			
12:00 p.m.-4 p.m.	TACA Board of Directors meeting- Kevin Smith	3:00 p.m.-4:00 p.m.	Concurrent Sessions (Same as above)
	Risk Assessment- Virginia Porter	4:00 p.m.-5:00 p.m.	Statutes: Purchasing- James Wells
	Single Audit- D. Grafton		Statutes: Finance- James Wells
	Excel Tricks and Traps- J. Hayes & B. Stevens	6:00 p.m.-8:00 p.m.	Working Relations w/other officials Statutes: James Wells
6:00 p.m.-8:00 p.m.	Meet and Greet Mixer		Eddie Deen's Ranch- Sponsor: Indigent Healthcare Solutions
Wednesday 10-15		Thursday 10-16	
7:30 a.m.-8:00 a.m.	Breakfast	7:30 a.m.-8:00 p.m.	Breakfast
8:00 a.m.- 8:30 a.m.	Welcome – Kevin Smith	8:30 a.m.-10:00 a.m.	Generation Y Employees- J. Christiansen
8:30 a.m.-9:30 a.m.	Identification Theft– R. Gilliland	10:30 a.m.-12:00 a.m.	Budget & Performance Standards- R. Wood
9:30 a.m.-10:30 a.m.	FBI Investigations- M. Segedy	12:00 p.m.-1:00 p.m.	Vendor Lunch
10:30 a.m.-11:30 a.m.	Legislative– Fred Hill	1:00 p.m.-5:00 p.m.	FREE TIME
	Edward Dion		Golf – Tours – Shopping
	April Bacon	6:00 p.m.-11:00 p.m.	President's Banquet
	Paul Sugg		
11:30 a.m.-1:30 p.m.	TACA Business Lunch	Friday 10-17	
2:00 p.m.-3:00 p.m.	Concurrent Sessions	7:30 a.m.-8:00 a.m.	Breakfast
	eBanking & Fraud- Bank of America	7:30 a.m.-8:00 a.m.	TACA Board of Directors- Rick Dollahan
	Bankruptcy & Tax- LGBS	8:15 a.m.-8:30 a.m.	Closing Remarks – Rick Dollahan
	Datamining- C. Webb	10:15 a.m.-12:00 p.m.	Leadership- Mark Warren

Indigent Health Care Costs On The Rise? IHS Can Help.

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