

THE TEXAS ASSOCIATION OF COUNTY AUDITORS BY-LAWS

(as amended October 17, 2007)

ARTICLE I - NAME

The County Auditors of Texas, banded together and organized for the mutual benefits of all, are hereby known as **THE TEXAS ASSOCIATION OF COUNTY AUDITORS**.

ARTICLE II - PURPOSE

The purposes are those stated in the Articles of Incorporation, but more specifically the Association is to promote the public interest of Counties in the State of Texas by studying the laws and statutes relating to county government, by discussing the problems of County Auditors, by establishing standards of practice, by generally promoting efficiency in county government, and by establishing and adhering to ethics in the profession of County auditing, finance and fiscal management.

ARTICLE III - OFFICERS

The officers of the Association shall be President, President-elect, First Vice-President, Second Vice-President, Treasurer and Secretary. Qualified candidates for, and ongoing holders of, any of these offices must be regular members of the Association (i.e., concurrently hold office as County Auditor), and concurrently hold Association membership in good standing. Unless untimely disqualified for cause as noted, such officers shall hold their respective offices for a term of one year. Such officers shall be elected by ballot of the entire assembly in annual conference. When there is only one candidate for office, the Treasurer is authorized to cast the vote of the assembly for the candidate. If any member objects, however, ballots must be distributed and a complete vote must be taken.

ARTICLE IV - BOARD OF DIRECTORS

Qualified candidates for, and ongoing holders of a position as Association Director must be regular members of the Association (i.e., concurrently hold office as County Auditor) or associate member(s) as qualified below and concurrently hold Association membership in good standing. The Board of Directors shall be constituted as follows: The President, who shall be the Chairman of the Board, the most recent active Past President (if available and qualified to serve), to continue as a director for one year following his or her term as president, and the other officers of the Association shall be directors. An additional six (6) directors shall be elected for a two (2) year term of office, of whom three shall be elected to office on odd years and three shall be elected to office on even years. These six directors will be qualified and elected by reference to the size of the counties in which they hold office, according to the following schedule:

Two (2) Directors shall represent counties with a population of over 70,000.

Two (2) Directors shall represent counties with a population of 20,000 to 70,000.

Two (2) Directors shall represent counties with a population under 20,000.

In addition to the foregoing, there shall be elected at the annual conference two (2) at large directors who shall be chosen without regard to county size. One such position shall be filled for an initial one-year term and the

other for a two-year term. Both such directorates shall be for two-year terms, each such beginning and ending in alternating years in relation to the other.

The Board of Directors may include up to two (2) honorary positions filled by Assistant Auditors, without voting rights, as nominated by the Nominating Committee in addition to the existing board structure.

All directors as provided in this Article shall be elected by ballot of the entire assembly in annual conference, except in the case of the filling of interim vacancies as provided in Article XII, Section III. When there is only one candidate for office, the Treasurer is authorized to cast the vote of the assembly for the candidate. If any member objects, however, ballots must be distributed and a complete vote must be taken.

ARTICLE V - MEETINGS

The Association shall meet in general conference assembly at least once in each year, the place to be designated by popular vote at each preceding conference meeting, and the time to be set by the host auditor with the approval of the Board of Directors.

The Association shall follow general accepted rules of parliamentary procedure.

The purpose of the annual Association meeting shall be to hear annual reports; hearing prepared talks on designated and pertinent subjects from among the membership of the Association and other professionals; for annual election of Officers and Board Members; for dissemination of information, and to discuss the common problems, and the general advancement of the profession of County Auditing.

The Association may meet in special session at any time that one-third of the membership shall signify by mail ballot, addressed to the President, that a special meeting is necessary.

Any director participating in a meeting of the board may participate by means of telephone conference call or by any means of communication by which all persons participating in the meeting are able to hear one another and otherwise fully participate in the meeting. Such participation shall constitute presence in person at the meeting. The Board of Directors may meet by conference call if board members are given sufficient advance notice and at least a majority of the board members participate in the conference call meeting. Roll shall be called to ensure appropriate participation.

ARTICLE VI - COMMITTEES

The work of the Association shall be carried on by committees. Designations of committee chairmanships and memberships shall occur as follows. The Nominating Committee will be comprised of the immediate past president, if available and qualifying, and the two other most recent past presidents who may be available and qualifying. Two other nominating committee memberships will be filled each year at annual conference by nomination from the floor and election by the attending general membership. The immediate past president, if available and qualified to serve on the Nominating Committee, will be its chairman. Otherwise the current President will appoint the chairman. The members and chairmen of all other standing committees will be appointed by the President at the annual conference provided however that chairmanship appointments shall be from the Association directors. Membership or chairmanship vacancies on any committee occurring in the course of a year may be filled by the President ad interim. Standing committees shall be:

LAW STUDY COMMITTEE
AUDITING COMMITTEE
COUNTY AUDITORS' INSTITUTE COMMITTEE

ENTERTAINMENT/SPONSORSHIP COMMITTEE
MEMBERSHIP COMMITTEE
MENTORING SUB-COMMITTEE
DIRECTORY SUB-COMMITTEE
ANNUAL MEETING SITE COMMITTEE
EDUCATION COMMITTEE
NEW AUDITOR TRAINING SUBCOMMITTEE
AREA TRAINING SUB-COMMITTEE
NOMINATING COMMITTEE
"COUNTY AUDITORS' COMMENTS" COMMITTEE
TECHNOLOGY COMMITTEE
WEBSITE COMMITTEE
BY-LAWS COMMITTEE

Temporary committees shall be appointed by the President at his/her discretion, and as the need may arise.

ARTICLE VII - MEMBERSHIP

Membership in the Association shall consist of:

SECTION 1 - REGULAR MEMBERSHIP

Regular Membership in the Association shall be limited and restricted to duly appointed County Auditors who shall have paid their annual dues. Regular members shall enjoy all privileges and all voting rights in the Association.

SECTION 2 - ASSOCIATE MEMBERSHIP

Associate Membership in the Association shall be limited and restricted to Assistant County Auditors who shall have paid their annual dues.

SECTION 2 3 - LIFETIME MEMBERSHIP

Lifetime Membership may be conferred on County Auditors who have contributed years of outstanding service to the Texas Association of County Auditors. Such Member shall enjoy all the privileges and voting rights of Regular Membership and shall be exempt from payment of dues. Lifetime Membership shall be conferred by two-thirds vote of Regular Members present at annual meetings.

SECTION 3 4 - HONORARY MEMBERSHIP

Honorary Membership may be conferred on any person who, after his/her name has been submitted for membership at the annual conference, has received a majority vote of those present. Such membership is limited to persons whose work or accomplishments are peculiarly beneficial to the profession of County Auditing. Such membership shall not enjoy voting privileges in the Association and no dues shall be assessed such Member.

SECTION 4 5 - SPECIAL MEMBERSHIP

Special Membership shall be conferred on any applicant who desires to attend Texas Association of County Auditors' meetings. Such Member shall have no voting privileges in the Association.

ARTICLE VIII - DUES

The annual dues for Regular Membership in the Association shall be based on a population structure with a base amount to include dues for the County Auditor and a minimum of Assistant County Auditors depending on county size. For 2008, the single Auditor base will remain unchanged at \$85.00. Beginning in 2009, the Auditor base will increase \$30.00 per year through 2011. Dues for additional Assistants above the number allowed in each base category shall be \$45.00, and Special Membership shall be \$100.00.

Population brackets and dues schedule is as follows:

<u>County</u> <u>Population:</u>		<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u> <u>Forward</u>
<u>under 10,000</u>	Auditor Base	<u>\$85</u>	<u>\$85</u>	<u>\$115</u>	<u>\$145</u>	<u>\$175</u>
<u>10,000 - 25,000</u>	Auditor + 1 Base	<u>\$85</u>	<u>\$130</u>	<u>\$165</u>	<u>\$200</u>	<u>\$235</u>
<u>25,000 - 100,000</u>	Auditor + 2 Base	<u>\$85</u>	<u>\$175</u>	<u>\$215</u>	<u>\$255</u>	<u>\$295</u>
<u>100,000 - 250,000</u>	Auditor + 3 Base	<u>\$85</u>	<u>\$220</u>	<u>\$265</u>	<u>\$310</u>	<u>\$355</u>
<u>> 250,000</u>	Auditor + 4 Base	<u>\$85</u>	<u>\$265</u>	<u>\$315</u>	<u>\$365</u>	<u>\$415</u>

Failure to pay the annual dues shall automatically suspend membership in the Association. Annual dues shall become payable not later than January 31st of each year.

ARTICLE IX - EXPENDITURES

Expenditures for expenses of the Association shall be made by check on order of the President. The check shall be signed by the President and countersigned by the Treasurer.

ARTICLE X - DUTIES OF COMMITTEES

SECTION 1 - LAW STUDY COMMITTEE

It shall be the duty of the Law Study Committee to promote adoption, amendment and maintenance of proper laws on behalf of, and in favor of, the County Auditors of this State. This Committee shall be empowered to use the name of the Association for this purpose.

SECTION 2 - AUDITING COMMITTEE

It shall be the duty of the Auditing Committee to annually audit the finances of the Association including, but not limited to, the records maintained by the Treasurer and the host for the annual conference. A report shall be made during each conference meeting.

SECTION 3 - COUNTY AUDITORS' INSTITUTE COMMITTEE

It shall be the duty of the County Auditors' Institute Committee to work with, a qualified party, as determined by the Board of Directors, in planning the program of the Institute and promoting attendance at the Institute.

SECTION 4 – ENTERTAINMENT/SPONSORSHIP COMMITTEE

It shall be the duty of the Entertainment Committee to assist the annual conference Host Auditor in planning entertainment for this occasion. This Committee shall also assist the County Auditors' Institute Committee and Host County for the Fall Conference in soliciting and obtaining sponsorships on behalf of TACA for both events as well as entertainment planning. It shall be the duty of this Committee to provide for receptions at the annual County Auditors' Institute, and welcome and introduce first time Auditors at all Association meetings.

SECTION 5 - MEMBERSHIP COMMITTEE

It shall be the duty of the Membership Committee to promote membership in the Association through written and personal contact with County Auditors throughout the State. It shall also be the duty of the Membership Committee to annually update and publish the "Texas Association of County Auditors' Directory", and distribute said update to the membership.

SECTION 6 - ANNUAL MEETING SITE COMMITTEE

It shall be the duty of the Annual Meeting Site Committee to take all meeting site requests, determine the site that would be to the best advantage for successful annual meetings, and recommend their selection to the general membership during annual conference. This Committee will assist the Host Auditor in the preparation and planning of the annual conference. Should no requests be received by this Committee, it shall be the responsibility of the Committee to actively solicit meeting site request from our membership.

SECTION 7 - EDUCATION COMMITTEE

It shall be the duty of the Education Committee to aid and assist County Auditors in this State in becoming better informed concerning their duties and responsibilities. This Committee will study problems and seek answers to problems, which are common among County Auditors. This Committee will publish and distribute results and recommendations on their findings to all County Auditors in this State. This committee will promote professionalism through education for the Texas Association of County Auditors. The committee shall also be charged with oversight and /or delegation of subcommittees for New Auditor Training and assisting with development of regional area meetings for quarterly training.

SECTION 8 - NOMINATING COMMITTEE

It shall be the duty of the Nominating Committee to interview interested and qualified applicants to serve as Officers and Directors of the Association and to present such recommendations to the general membership during each conference meeting for nominations of all Officers and Directors.

SECTION 9 - "COUNTY AUDITORS' COMMENTS" COMMITTEE

It shall be the duty of the "County Auditors' Comments" Committee to publish and distribute a regular newsletter to members. The newsletter shall contain articles about information and events effecting County Auditors.

SECTION 10 - TECHNOLOGY COMMITTEE

It shall be the duty of the Technology Committee to give guidance for operational and technical issues regarding computer and software that it deems beneficial to County Auditors. It shall strive to achieve technical advancement while working with counties, the Board and other committees and raise the level of technical competence of members through ongoing education.

SECTION 11 - WEBSITE COMMITTEE

It shall be the duty of the Website Committee to construct, maintain and update the website for the association. This includes adding new link categories and deleting ones that are no longer useful and posting any information that may be needed to quickly communicate with association members.

SECTION 12 - BY-LAWS COMMITTEE

It shall be the duty of the By-laws Committee to continually review the by-laws of the association for improvement and/or correction that it deems necessary for Board consideration.

ARTICLE XI - DUTIES OF OFFICERS

SECTION 1 - PRESIDENT

Except when necessarily absent, the President shall preside at all meetings of the Association and shall serve as Chairman of the Board of Directors. All authority not otherwise vested shall be executed by the President. He/She shall have the power to appoint all committees in the manner and to the extent provided in Article VI ("Committees"). He/She shall use all reasonable means to promote and advance the objects for which the Association is formed and shall promote the concepts, theory and professional standing of the Association among all national, state and local officials' associations and organizations. He/She shall also perform such other duties as shall be required from time to time by vote of the Association and by vote of the Board of Directors.

SECTION 2 - PRESIDENT ELECT

The President Elect shall assume the duties of the President upon absence of the President, including check-signing authority. He/She will chair the Law Study Committee and shall succeed the president upon the completion of the President's term in office and shall be a member of the Board of Directors.

SECTION 3 - FIRST VICE-PRESIDENT

The First Vice-President shall assume the duties of the President upon absence of the President and the President-Elect. He/She shall be a member of the Board of Directors.

SECTION 4 - SECOND VICE-PRESIDENT

The Second Vice-President shall assume the duties of the President upon absence of the President, the President-elect and First Vice-President, He/She shall be a member of the Board of Directors.

SECTION 5 – TREASURER

The Treasurer shall attend all meetings of the Association and the Board of Directors. He/She shall collect all monies due the Association. He/She shall submit a financial report to the Association at the annual meeting and during each Board of Directors meeting. He/She shall keep the books and records in such manner on file, either in paper or electronic form, and remit originals to the Secretary on a regular basis, as the Association may prescribe and submit the same for examination at all reasonable times, when required to do so by the Auditing Committee. He/She shall be a member of the Board of Directors.

SECTION 6 – SECRETARY

The Secretary shall attend all meetings of the Association and the Board of Directors. He/She shall keep a record of the proceedings and acts done at such meetings. He/She shall have and keep all books and records and other papers, documents and files belonging to the Association. He/She shall be a member of the Board of Directors.

SECTION 7 - SUCCESSION TO UNTIMELY VACATED OFFICES

In the event of an interim vacancy in the office of President, President-Elect, First Vice-President, or Second Vice-President, the holder of the officer's position next below the vacated position, upon his/her consent, shall move into the latter, and so on with respect to each other lower officer's position. Any initial or consequent interim vacancy in the office of Secretary or Treasurer, or any other subject office remaining unfilled (e.g., for lack of consent) by operation of the foregoing order of succession shall be filled by the Board of Directors according to the provisions of Article XII, Section 3 ("Appointments to Untimely Vacated Offices"). Any such interim appointment shall conclude at the end of the vacating officer's term.

ARTICLE XII - DUTIES OF THE BOARD OF DIRECTORS

SECTION 1 - MEETINGS

The Board of Directors shall meet in executive session no less than two (2) times each year. Each meeting dates shall be set by the President. Special meetings of the Board of Directors may be called by the President or upon application of a majority of the Board Members. Meetings shall be for the purpose of conducting the business activities of the Association.

SECTION 2 - COMMITTEE CHAIRS

Each Director, with the exception of the President, shall stand ready, by appointment of the President, to serve as chairman of a Standing Committee or a Temporary Committee, as

specifically provided in Article VI (“Committees”). It shall be the responsibility of each Director who may be appointed Chairman of a Committee to see to the proper and effective function of the Committee as set out by these By-Laws and to report to the Board of Directors as to the progress of his/her committee at each Board Meeting.

SECTION 3 - APPOINTMENTS TO UNTIMELY VACATED OFFICES

Interim vacancies of Directors’ positions shall be filled by majority vote of the Board of Directors from the qualifying membership and for the duration of the vacating director’s term. In the event of an interim officer’s vacancy unfilled by the order-of-succession provisions of Article XI, Section 6, such vacancy shall be filled by majority vote of the Board of Directors from among existing Directors and/or active past presidents for the remainder of the vacating officer’s term.

ARTICLE XIII - AMENDMENT

These By-Laws may be amended at the annual general conference of the Association by a two-thirds vote of the active membership present provided that written notice that proposed amendments will be considered has been sent to all active members at least thirty (30) days before the conference.

ARTICLE XIV - OFFICIAL ACTIONS AND REPRESENTATIONS

No position, endorsement, policy, commitment or action not otherwise specifically authorized or delegated by these By-Laws may be represented or enacted on behalf of the Association, except by majority vote of the Board of Directors of the Association.

ARTICLE XV - FISCAL YEAR OF THE ASSOCIATION

Each fiscal year of the Association shall begin on October 1, and end on September 30.