

**Officers**

**PRESIDENT**  
**MARK YATES, CPA**  
 Cameron County Auditor  
 964 E. Harrison St.  
 Brownsville, Tx. 78520  
 Office 956-550-1398  
 Fax 956-548-9527  
[myates@co.cameron.tx.us](mailto:myates@co.cameron.tx.us)

**PRESIDENT-ELECT**  
**JIMMY L. MYNAR**  
 Burleson County Auditor  
 100 W. Buck St. Ste. 205  
 Caldwell, Tx. 77836  
 Office 979-567-2331  
 Fax 979-567-2371  
[auditor@burlesoncounty.org](mailto:auditor@burlesoncounty.org)

**FIRST VICE-PRESIDENT**  
**KEVIN SMITH**  
 Burnet County Auditor  
 220 S. Pierce  
 Burnet, Tx. 78611  
 Office 512-756-5495  
 Fax 512-715-5291  
[auditor@burnetcountytexas.org](mailto:auditor@burnetcountytexas.org)

**SECOND VICE-PRESIDENT**  
**RICK DOLLAHAN**  
 Gaines / Dawson Counties  
 P.O. Box 847  
 Seminole, Tx. 79360  
 Office 432-758-4002  
 Fax 432-758-4012  
[rick.dollahan@co.gaines.tx.us](mailto:rick.dollahan@co.gaines.tx.us)

**SECRETARY-TREASURER**  
**EDWARD DION, CPA**  
 El Paso County  
 500 E. San Antonio, Room 406  
 El Paso, Tx. 79901  
 Office 915-546-2040  
 Fax 915-546-8172  
[edion@epcounty.com](mailto:edion@epcounty.com)

**IMMEDIATE PAST PRESIDENT**  
**VIRGINIA PORTER, CPA**  
 Dallas County  
 509 Main St., Room 407  
 Dallas, Tx. 75202  
 Office 214-653-6472  
 Fax 214-653-6440  
[vporter@dallascounty.org](mailto:vporter@dallascounty.org)

**Board of Directors**

**LARGE COUNTY**  
**BARBARA SCHOTT, CPA**  
 Harris County Auditor  
 1001 Preston, Suite 800  
 Houston, Tx. 77002  
 Office 713-755-6505  
 Fax 713-755-8932  
[barbara\\_schott@co.harris.tx.us](mailto:barbara_schott@co.harris.tx.us)

**KIRK KIRKPATRICK**  
 Johnson County Auditor  
 2 North Main St.  
 Cleburne, Tx. 76031  
 Office 817-556-6305  
 Fax 817-556-6807  
[kirk@johnsoncountytexas.org](mailto:kirk@johnsoncountytexas.org)

**MEDIUM COUNTY**  
**CLARA FLORES, CPA**  
 Nacogdoches County Auditor  
 101 W. Main, Ste. 110  
 Nacogdoches, Tx. 75961  
 Office 936-560-7761  
 Fax 936-560-7702  
[clara.flores@co.nacogdoches.tx.us](mailto:clara.flores@co.nacogdoches.tx.us)

**KEITH BARBER**  
 Cass County Auditor  
 P.O. Box 299  
 Linden, Tx. 75563  
 Office 903-756-5067  
 Fax 903-756-3018  
[kbarber.auditor@casscountytexas.org](mailto:kbarber.auditor@casscountytexas.org)

**SMALL COUNTY**  
**SUSAN PUGH**  
 Leon County Auditor  
 P.O. Box 898  
 Centerville, Tx. 75833  
 Office 903-536-2709  
 Fax 903-536-5801  
[susan.pugh@co.leon.tx.us](mailto:susan.pugh@co.leon.tx.us)

**ELLEN FRIAR**  
 Ward County Auditor  
 400 S. Allen  
 Monahans, Tx. 79756  
 Office 432-943-2921  
 Fax 432-943-8517  
[ellen.friar@co.ward.tx.us](mailto:ellen.friar@co.ward.tx.us)

**AT LARGE**  
**JACKIE LATHAM, CPA**  
 Lubbock County Auditor  
 916 Main  
 Lubbock, Tx. 79408  
 Office 806-775-1097  
 Fax 806-775-1117  
[jlatham@co.lubbock.tx.us](mailto:jlatham@co.lubbock.tx.us)

**JIMMY HAMILTON**  
 Hunt County Auditor  
 P.O. Box 1097  
 Greenville, Tx. 75403  
 Office 903-408-4123  
 Fax 903-408-4280  
[jphamilton@huntcountytexas.net](mailto:jphamilton@huntcountytexas.net)

**HAPPINESS & CONTENTMENT**

**Always be happy with who you are.**  
**Never be content with who you can be.**

Texas Association of Counties  
 1210 San Antonio St.  
 Austin, Texas 78701  
 Return Service Requested

# Comments

Texas Association of County Auditors

Volume 6, Issue 3 • Fall 2006

## Message from the President



Get out of your offices and go visit. Visit not only the elected officials, but also buy the custodians a cup of coffee, or hang with the Road & Bridge employees. Most of all visit with your

District Judges. Those of you who have limited resources in your office have the most difficulty in doing this. Where it is the Auditor and three or less assistants, then taking time out of your daily chores is almost impossible. For your sanity and your health, taking time out to visit with the other people in county government from the top to the bottom is absolutely necessary. Carve out 30 minutes a week, at a minimum to just walk around. The rest of the county employees need to see the Auditor out and about. I find that it is during informal conversations with public officials and employees that you get the best information about what is going on. These visits often act as a barometer on how well your office is functioning. It might be during these visits that you begin to see the storm on the horizon.

All too often, we (County Auditors) hear about the abrupt termination of a County Auditor on our list-serve. Everyone asks, "What happened?, Did anyone see this coming?" The signs may have been there, we just didn't go out to see them. It is difficult for Auditors to separate our passions from

our duties. Many times it is difficult to distinguish between the duties of the Auditor and what falls squarely upon the policy making authority of the Commissioners' Court or other elected officials. When an issue arises in which we must raise questions, we must do so with a technician's mentality. That is, we are not concerned with the actual decision that was made, but was it made in compliance with state statutes and guidelines.

Was the process correctly and fairly followed?  
 Was there proper posting and notification?  
 Are the terms of the contract clear?

Our independence and objective persona regarding the issue at hand helps us arrive at the proper posture. When I first took the office of Auditor, I was told that I was the financial police, the position that always said "No." But our role is more important than that. We are not the ones that should continuously say no, but to be the ones who say, "If this is what you want to accomplish, then this is how we can lawfully do it." We need to be the resource that allows the elected officials accomplish what they feel the voters put them there to do, but assist them to do it in a lawful manner.

Unfortunately, some officials feel that they must take shortcuts to accomplish their mandate. That is when Auditors run into conflict. Reason is not always a surplus commodity during those times. At some

given time during an Auditor's career, a line must be drawn. When that line is drawn, the abundance of communication with the District Judges is a must, as well as communication with all involved. No one should be surprised. Put it all out there. Be honest. Keep your emotions in check and document. Last of all, no one is County Auditor for life! I once told my father-in-law, shortly after I just married his daughter, "If I do this job right, I should be soon fired." Well that was over 13 years ago. I am still trying to do this job "right."

Best wishes,  
 Your soon-to-be Ex-President,  
 Mark A. Yates, CPA  
 Cameron County

**We want you**  
 to sign up for the 2006-2007  
 Texas Association of County  
 Auditors Committees. Refer to  
 page 4 of this newsletter.



**2006 Texas Association of County Auditors Conference**  
**El Paso, October 17-20**

# TAC Legislative Department - County Information Project

By Julie Marks, TAC Financial Analyst

For years, county data has been scattered among various state and federal agencies, making the information difficult to find and use. In the late 1990s, TAC took the lead in gathering this information through our County Information Project (CIP), storing it in a central clearinghouse for county-related information that is easily accessible to our members and to others in need.

TAC partners with the U. S. Bureau of the Census and the Texas State Data Center, as well as other agencies which provide much of the raw data. The Association then turns that data into comprehensible information.

A large part of that information is then made available on TAC's Web site. More is available in custom reports prepared by CIP at the request of county officials, the legislature, state and federal agencies and individuals. TAC's County Information Project regularly answers questions using data on hand, such as, "What counties are comparable to mine based upon population, geographic size, tax rates, etc.?" CIP staff also creates custom reports for those with more complex needs.

## 2005 Key Achievements

- The CIP merged with the Legislative Department in July, 2005 where it forms a section within the department. TAC's CIP now has two financial analyst positions, with the goal during the legislative sessions of expanding the department's current work of developing fiscal impact analyses of proposed legislation and providing this information to our members and requesting legislators and their staff. This will also assist in furthering the department's goal to become the source of accurate and timely information to the Legislature. We encourage you to

contact the CIP for information and research available to help you tell your county's story to the public and the Legislature.

- The FDAC began the project by assigning a workgroup to develop a draft COA. The workgroup started by creating a high-level only COA. This is referred to as Level One. Next work was completed on the same COA but tracking revenues and expenditures to a finer level of detail (Level Two). Currently the FDAC is working on expanding the COA down to an even finer level of detail (Level Three). At present, Levels One and Two (of the functions and programs elements) have been adopted by the full FDAC as the Uniform Chart of Accounts for Texas Counties. It is available on the Comptroller's web site at <http://www.window.state.tx.us/lga/chart/>. We encourage all counties to review the adopted chart and implement Level One before the next Level is rolled out.
- TAC's County Information Project pages of the TAC Web site were viewed an estimated 500,000 times in 2005. The Project continued to expand information available via the Web. In addition, the Project updated their online database accessed by the County Profiles and the Advanced Search features. The first allows for data to be accessed by county name; the second allows individuals to utilize a simple interface to create powerful customized searches of the database. Lastly, a new application was added that allows searches to determine where towns and cities are located.
- TAC created numerous custom data and GIS products for county and state officials, state legislators and their staffs, state and federal agencies and the public upon request. The CIP was called upon

during the special sessions to assist in the development of Fiscal Notes and to provide analysis of proposed legislation.

- The CIP conducted numerous surveys, including the 2005 Judicial Survey of County Judges, the 2005 Salary Survey of county officials, and the 2005 Cost Drivers Survey. The CIP also conducted its first Internet-based survey to determine county costs related to Hurricanes Katrina and Rita.

We in the TAC Legislative Department - County Information Project are very much in need of your help.

## Here is how you can help:

- Adopt the FDAC recommendations and help create a Chart of Accounts that can be compatible with the information from the other counties.
- Send us your financial data so we may have in our files to be a reference for us.
- Sign up as a resource county that we can call upon to get the information we need.
- Be available to come to Austin and appear before the Legislature and/or produce your own financial analysis for presentation.
- Stay aware and informed on the issues being debated.
- Continue working cooperatively with the other officials in your county to present a unified front on the issues affecting your county.
- Contact us immediately if you have information or concerns about legislation and how it will impact your county.
- Contact your Senator and Representative, as your personal contact is the best way to get their attention and tell the story of how legislation will impact their constituents.
- Send us your ideas, concerns and thoughts, after all you are the soldiers on the front lines and know first hand what

(continued on page 14)



## Registration Information 2006 Texas Association of County Auditor's Conference Sponsored in El Paso, Texas

22.8 possible CPE Hrs.



**PHONE:**  
(915) 546-2040



**MAIL:**  
County Auditor's Office  
500 East San Antonio, Room 406  
El Paso, Texas 79901-2407



**FAX:**  
County Auditor's Office  
(915) 546-8172



**CONTACTS:**  
(915) 546-2040  
Terry Molinar  
Operations Manager, Ext. 3478  
[tmolinar@epcounty.com](mailto:tmolinar@epcounty.com)  
Wallace Hardgrove  
Budget/Finance Manager, Ext. 3481  
[whardgrove@epcounty.com](mailto:whardgrove@epcounty.com)

### Seminar Dates & Tentative Agenda:

#### 10/17/06, Tuesday

12:00-5:00 Registration  
1:00-3:00 Board and Committee Meetings  
2:00-3:30 Excel Training (Optional)  
3:30-3:45 Break  
3:45-5:00 Excel Training (Optional)  
6:00-8:00p.m Exhibits set-up  
5:30-8:00 Welcome Reception

#### 10/18/06, Wednesday

7:30 - 12:00 Registration  
7:30-8:00 Continental Breakfast  
8:00 - 5:00p.m Exhibits  
8:00 - 8:15 Opening Remarks  
8:15 - 8:30 Presidents' Message  
8:30 - 9:45 Session I Motivational Speaker  
9:45 - 10:00 Break  
10:00-11:30 Session II Open Government  
11:30-12:00 Business Meeting  
12:00-1:00 Lunch  
1:00 - 2:00 Session III Open Records  
2:00 - 3:30 Session IV Records Retention-State Library  
4:00-10:00 Juarez, Mexico: Shopping/Dinner & Entertainment at Solar De La Paloma Dinner  
Social-Dress casual

#### 10/19/06, Thursday

7:00-8:30 Full Breakfast  
8:00-5:00 Exhibits  
8:00-8:30 HAVA Presentation  
8:30-10:00 Session I Audit  
10:00-10:15 Break  
10:15-11:45 Session II FLSA  
11:45-12:45 Lunch (Patio)  
12:45-1:45 Session III FMLA  
1:45-3:00 Session IV OCA-County Collections  
3:00-3:15 Break  
3:15-4:15 Session V CIO Economic Forecast  
4:15-5:15 Session VI CIO Arbitrage  
6:30-7:00 Social Hour  
7:00-10:00 Banquet and Officer Installation (Dress-Business Casual)  
Entertainment-Springfire  
Comedy Show

#### 10/19/06, Thursday

7:30a.m.-5:00 Spouse/Guest Activity - Carlsbad Caverns

#### 10/20/06, Friday

7:30-8:00 Continental Breakfast  
8:00-Noon Exhibits  
8:00-9:00 Session I CIO Bond Ratings  
9:00-10:00 Session II CIO Short Term Investments  
10:00-10:15 Break  
10:15-12:00 Session II GASB 45

### For Hotel Reservations, Please call:

Camino Real Hotel  
101 S. El Paso Street  
El Paso, Texas 79901  
(915) 534-3099  
(800) 769-4300  
Cost per night \$85.00 plus 15.5% tax  
(Same rate 2 days prior/after Conference)  
Conference On-Line Registration  
[www.epcounty.com/auditor/auditor\\_conference/reg.htm](http://www.epcounty.com/auditor/auditor_conference/reg.htm)  
Other links:  
[www.epcounty.com/auditor/auditor\\_conference/el Paso.htm](http://www.epcounty.com/auditor/auditor_conference/el Paso.htm)  
[www.visitelpaso.com/things\\_to\\_do.sstg](http://www.visitelpaso.com/things_to_do.sstg)



## Are you unable to attend this year's Fall Conference? If not, this note is for you! Texas Association of County Auditors Committees Sign Up Sheet Association Year 2006-2007

The following is a list of committees per the TACA by-laws and other committees I am requesting be continued or formed. The TACA's success is based on the commitment of every auditor and every assistant auditor participating in these committees. Assistant auditors are an invaluable resource that has been historically underutilized. Assistants should obtain permission and encouragement from their County Auditor to participate.

We understand your time is valuable. Therefore, the Board has authorized the use of teleconferencing to reduce the need for travel and time away from the office allowing you to maximize your participation. The membership is the backbone of TACA. The committees are the arms and legs. **Without committee members volunteering their time and energy for project work at hand, TACA goes nowhere and cannot fulfill its obligations to the membership to provide adequate service.** Regardless if leadership points TACA in the right direction, it is you, the membership, which "moves" the Association in order to complete our mission.

Please check the committee(s) and/or subcommittee(s) you would like to participate in this next year.

### Standing Committees:

_____ AUDITING COMMITTEE	_____ LAW STUDY COMMITTEE
_____ INSTITUTE COMMITTEE	_____ * TECHNOLOGY COMMITTEE
_____ ENTERTAINMENT/SPONSORSHIP COMMITTEE	_____ * WEB SITE COMMITTEE
_____ ANNUAL MEETING SITE COMMITTEE	_____ * BY-LAWS COMMITTEE
_____ COUNTY AUDITORS' COMMENTS COMMITTEE	

_____ MEMBERSHIP COMMITTEE	<u>Subcommittees</u>
	_____ MENTORING – (Assisting new County Auditors)
	_____ DIRECTORY – (Update info/photos and distribution)

_____ EDUCATION COMMITTEE	<u>Subcommittees</u>
	_____ NEW AUDITOR TRAINING
	_____ AREA TRAINING – (Assist with Area Meetings)

\* New standing committees subject to approval of amended By-Laws.

### Temporary Committees:

_____ AUDIT GUIDE/AUDITOR'S HANDBOOK COMMITTEE
_____ ADVISORY COMMITTEE – (Active Past Presidents Only)

I want to sincerely express my gratitude for your participation in our Association. Thank you.

Jimmy L. Mynar  
President-Elect

Please consider the above checked committee(s) for my participation in the 2006 – 2007 year.

Name \_\_\_\_\_ County \_\_\_\_\_

Email \_\_\_\_\_ Phone \_\_\_\_\_

(Please copy this page and fax to 979/567-2390 or simply email me a listing of the committee(s) for which you are available - [auditor@burlsoncounty.org](mailto:auditor@burlsoncounty.org))

# Texas Association of County Auditors Proposed Amendment to TACA by-laws

The following is a summary of proposed amendments to the current Texas Association of County Auditors By-Laws. These amendments shall be presented to the membership of the Texas Association of County Auditors at the annual conference in El Paso.

For more details and a full text amended version, you may contact By-Laws Committee Chair J.R. Kirkpatrick, Johnson County Auditor.

### Article III – Officers

Adds another officer by separating the duties of the Secretary – Treasurer into that of two offices, Secretary and Treasurer.

Language added to prescribe the procedure to elect an officer in the event there is only one nominee for the position.

### Article IV – Board of Directors

Same one-nominee language added as in Article III

### Article V – Meetings

Language added to enable the Board of Directors to meet via conference call. This is to allow the Board to make decisions in a timely manner without

requiring the time and expense of travel.

### Article VI – Committees

Changed: Entertainment Committee to Entertainment/Sponsorship Committee Added:

- Mentoring Sub-Committee and Directory Sub-Committee under the direction of Membership
- New Auditor Training Sub-Committee and Area Training Sub-Committee under the direction of the Education Committee.
- Technology Committee
- Website Committee
- By-laws Committee

### Article X – Duties of Committees

#### Section 3 – County Auditors Institute Committee

Language changed to allow the Board of Directors the option of choosing any qualified party to plan and promote the Institute. Current language states that the University of Texas, LBJ School of Public Affairs is the designated party for this function. This allows the Board to use its discretion to ensure that the benefit of the Association is maximized. However, there is no current plan to use any other

party but the LBJ School.

#### Section 4 – Entertainment/Sponsorship Committee

Adds the duty of helping the Host County with the Fall Conference regarding sponsorships.

#### Article X – Duties of Committees

Added the duties of three new committees, Technology, Website and By-laws.

#### Article XI – Duties of Officers

##### Section 2 – President Elect

This gives the President Elect check-signing authority during the absence of the President assigns the duty of chairing the Law Study Committee.

##### Section 5 – Treasurer

Changes the language to define the newly created position of Treasurer (separate from Secretary) and allows records to be submitted for review in electronic format.

##### Section 6 – Secretary

This section is added to define the newly created position of Secretary (separate from Treasurer) and the associated duties.

**“The same prudence which in private life would forbid our paying our own money for unexplained projects, forbids it in the dispensation of the public moneys.”**

**– Thomas Jefferson**

# 2006 County Auditors Institute

Photos by Robert Baird of IHS



# GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions

Jeffery L. Esser, Publisher, *Government Finance Review*, August 2006

Post-retirement healthcare and other post-employment benefits (OPEB) are certainly nothing new to the public sector, where they have long been an important element of employee compensation. All the same, GASB Statement No. 45 has focused attention now, as never before, on the ultimate cost of such benefits to state and local government employers. The challenge of funding OPEB provides government finance officers with an unparalleled opportunity to assume financial leadership as governments weigh their options and craft a strategy to respond to the challenges.

The first step in effective problem solving is to correctly identify the problem. There are a number of common misconceptions that must be dispelled before the real issues raised by OPEB can be addressed.

- GASB Statement No. 45 does not force governments to change how they fund OPEB.
- GASB Statement No. 45 will not immediately create a fund balance deficit in the general fund.
- GASB Statement No. 45 will not cause a liability to be reported in the financial statements for benefits earned in the past.
- GASB Statement No. 45 applies even if benefits are "contingent".
- GASB Statement No. 45 may apply even if retirees pay their full healthcare premiums.

The new spotlight that GASB Statement No. 45 puts on OPEB offers state and local governments a welcome opportunity for taking decisive steps to ensure the proper funding and viability of future viability of future benefits. It also provides government finance officers a unique opportunity to

exercise financial leadership. The key challenge is to avoid misinformation and focus on the underlying economic issues highlighted by GASB Statement No. 45. In doing so, governments should resist proposals to use debt to finance the OPEB. Likewise, in fulfilling their disclosure obligations to current and potential purchasers of their debt, governments should seek the advice of counsel before disclosing potentially erroneous and misleading preliminary data.

*For the full text of the article contact Government Finance Review at [gr@gfoa.org](mailto:gr@gfoa.org) or go to the Government Finance Officers Association website [www.gfoa.org](http://www.gfoa.org).*

**"Lord, the money we do spend on Government and it's not one bit better than the government we got for one-third the money twenty years ago."**

**– Will Rogers**

## Match the County and the County Seats

Of the ten Counties and ten County Seats listed below, identify those that are a correct match.

COUNTY	COUNTY SEAT
1. Bastrop	Bastrop
2. Comanche	Comanche
3. Rusk	Rusk
4. Zapata	Zapata
5. Goliad	Goliad
6. Franklin	Franklin
7. Jefferson	Jefferson
8. Caldwell	Caldwell
9. Jasper	Jasper
10. Henderson	Henderson

Answers found somewhere in this issue.

## YESTERDAY'S COMMENTS

June, 1987-

"Finally, after all these years we got a "salary bill" passed!

Senator John Traeger (Retired), our Lobbyist, and a friend of County Auditors for a number of years, succeeded where many have failed during past legislative sessions.

We now must turn our attention to the most important issue we face, and that is the education for both ourselves and other officials. We must strive to be the best financial officers we can through educating ourselves and serving our respective county governments.

Let's carry on the good work we have been doing in assisting the elected officials to improve county government."

TACA President 1986 - 87 H. Bate Bond, CPA, Comal County Auditor

Senate Bill 355 was signed by Governor Bill Clements on May 6, 1987 to be effective August 31, 1987.

This bill does several things, all of which are good and healthy for County Government.

- Allows a County Auditor's salary to be set based upon his performance rather

- than that of another County Official
- Provides Continuing Education requirements for County Auditors
- Clarifies the qualification requirements of County Auditors
- Permits Commissioners Court to appoint a Budget Officer
- Allows a Commissioners Court to employ a County Purchasing Agent under certain circumstances

### EDITORIAL COMMENT

"Our bill to untie the Auditor's salary from that of the Tax Assessor-Collector has passed the legislature, has been signed by the Governor.

We believe that Auditors statewide should use judgment and discretion with regards to requests to the District Judges for salary adjustments, especially in the light of our current state economic conditions. Analyze your particular situation and approach the salary issue from the standpoint of equity and fairness - i.e., let's not give the legislature a reason to doubt the validity of their decision when they approved our bill."

*Joe Jack Mills, Dallas County Auditor, Comments Editor*

The 1987 Annual Conference is to be held in San Angelo with speakers discussing- Effective Verbal Communications by Barbara Miller, a panel discussion moderated by Dallas County Auditor and President-elect Joe Jack Mills, panelists included Attorney General Jim Maddox and Sam Clonts, Executive Director of TAC, and Managing County Finances- the Road Ahead by Dr. Lynn Anderson, LBJ School of Public Affairs.

Registration fees are \$60 for Auditors, \$35 for spouses and, for the golfers, green fees will be \$15 and carts \$7.

Panola County Auditor Billy Grimes retires after 38 years with first assistant Sidney Burns becoming the new Auditor. Billy served as TACA President in 1962-63.

Opinion No. JM-702 found that the county auditor, under articles 1651 and 1653, VTCS, has the authority to audit the inmate trust and jail commissary fund.

At the request of the wife of the President of the West Texas County Judges and Commissioners Association, the words and music to "Texas Our Texas" as well as the pledge to the Texas Flag are included in this issue.

## A True Story

Up in the thick pine treed woodlands of Northeast Texas, in a small community and in an even smaller school is a basketball coach of legendary status. He was star player in his own right in his high school days of the early '60's. He led his team, it too a very small Class B school, to numerous championships. His talent was such that he earned a full college scholarship to continue his play and reach his ultimate goal, that to be a basketball coach. Did I mention that he stood a "towering" 5' 8" tall?

Having won numerous state championships at large schools and small, he was quite well known to several of the college coaches. During another particular good

season a college coach stopped by to look at a "can't miss" kid. He had the speed, the moves, and the smarts as advertised. This phenom was almost 5' 8", as well.

While the coach was impressed, he had his reservations, and was diplomatically trying to be positive but noncommittal at the same time, when he looked up and saw across the gym a Gulliver amongst the Lilliputians. He anxiously asked the coach about that player. The high school coach replied that while he was a good kid, he was awkward, slow-footed and really didn't have a good grasp on the fundamentals of basketball.

The college coach insisted that he talk to the young man. The puzzled high school

coach inquired as to why he was interested in this gangling, uncoordinated specimen of long bones and meager flesh, when a miniature Michael Jordan was at his feet. The coach responded to the seemingly nonsensical choice, "You see coach, even with his lack of talent and athleticism we can teach him the game, the skills and the knowledge he needs. Unlike your star player who has those traits now, we unfortunately cannot teach that young man, as talented as he may be, to be 7 feet tall."

By this time I am sure you are wondering what this has to do with anything we do as county auditors. Here is the parallel that I see. Often times many of

*(continued on page 11)*



## Key Differences Between Management and Leadership

By Mark Warren,  
Texas Association of Counties

### VALUES

*Leaders reflect the values of the founding culture*

*Live those values by example and Teach those values to others.*

*Leaders understand the Law of Magnetism: Who you are is who you attract.*

### THE “LOW BID”

*Getting a bargain does not reflect effective leadership if it means losing the war. Good management is important, but Good leadership is essential.*

### FIXING WHAT AIN'T BROKE

*Leaders think about effectiveness. Would the same problem in a new environment require a different solution? Managers think efficiency. If it worked before, it should work again.*

### STAY WHERE WE ARE, OR GROW WHERE WE BECOME?

*A leader is an eternal optimist- someone you choose to follow to a place you would not go by yourself.*

Managers take care of where you are.

## Attorney General Opinions

GA – 0446  
August 2, 2006  
The Honorable Beverly Woolley  
Texas House of Representatives

Re: Conflict of interest disclosure requirements for local government officers and persons who contract with local governmental entities.

### Summary

A local governmental entity does not have an affirmative duty to require vendors to comply with chapter 176. Nor does a local governmental entity have an affirmative responsibility to enforce chapter 176, or even to notify vendors of its requirements. A contract between a local governmental entity and a vendor who fails to comply with chapter 176 is not void. However, local governmental entities may choose to impose such a requirement on all its vendors and to provide for the voidability of a contract entered into in violation of chapter 176.

A vendor must file a conflict of interest questionnaire even if the vendor has no business relationships or affiliations to disclose. Local governmental entities must post such a questionnaire on its website.

Vendors with existing contracts with local governmental entities are not required to file a conflict of interest questionnaire.

Chapter 176's disclosure requirements apply even when the vendor is a family member of a local government officer.

The reporting requirements of chapter 176 are triggered upon receipt of more than \$250 in gifts by the local government officer and the officer's family as individuals rather than as a family unit.

A vendor who provides goods or services at a reduced price to a local governmental entity is subject to chapter 176 by its plain terms and must comply with its disclosure requirements. A related local government officer must also comply with chapter 176's disclosure requirements if disclosure is required by section 176.003.

Whether the identity of a vendor who is also a client of an attorney who is a local government office may be withheld from disclosure under chapter 176 pursuant to an exception to the attorney-client privilege is a fact question and inappropriate for the opinion process.

GA – 0461  
September 18, 2006  
Honorable Bruce Isaacks  
Denton County Criminal District Attorney

Re: Whether an indigent parent is entitled to receive a free transcript of hearings and depositions in cases where the state initiates proceedings under chapter 262 of the Family Code.

### Summary

In the event that a court were to find an indigent parent should be provided the non-appellate transcripts, we believe the costs of the transcripts are a cost of representing the parent and therefore an expense of the proceeding under section 107.015, Texas Family Code, to be borne by the county.

A county is obligated to pay for the court reporter's record for indigent parent's appeal when it has been ordered to do so by the court under the Texas Family Code.

RQ-0516-GA  
July 31, 2006  
Honorable Mike Stafford  
Harris County Attorney

Re: Are delinquent property taxes not reduced to judgment considered to be a debt for purposes of Sections 262.0276 and 154.045 of the Local Government Code and does either of these sections require other general obligations to be reduced to judgment before becoming “debt”?

## From the Editor

This issue may seem a bit soon after the last one, but this one is actually on schedule, the last one got out a little later than we had planned. We really wanted to get this one to you before our Annual Conference in El Paso Oct. 17-20. Ed Dion and his staff have a great conference planned, so bring plenty of pesos and be sure to sign up to be the victim, sorry, I mean the bullfighting apprentice for the night out in Mexico.

Another reason is that we wanted you to have an advanced look at the proposed changes to the Bylaws. These are some changes that have been talked about for some time, so they have been prepared for your consideration. Thanks to Kirk Kirkpatrick, Johnson County Auditor, for doing the research and compiling everything. J.R. is actually pretty good at things other than BS and beer.

President-elect Jimmy Mynar and the board are working very diligently on the

upcoming Legislative Session and wants to enlist everyone to be in on the project. Be sure and make yourself available in whatever way you can to the Legislative efforts. Julie Marks of the TAC legislative staff has some good information on how you can help provide the data to TAC to promote the cause of good county government.

While most of our work does seem to be about numbers, be sure and take a look at the articles dealing with our profession and the real foundation of county auditors- Character and Integrity.

Lastly, but most importantly, a big “THANK YOU” to President Mark Yates of Cameron County for his leadership of our association this past year. Not only has Mark worked hard over the years on the board, he hosted our last two conferences at South Padre. A job well done and greatly appreciated by everyone.

Now that we all have our budgets done, hopefully Pammy has her completed

by now, and the few days we have before all the closing entries are due, let's take some time for some well deserved R&R in El Paso. Looking forward to seeing everyone there.

The next issue will be out the first of January and will concern primarily the upcoming 80th Regular Session of the Legislature. Buckle up it promises to be another wild ride.

President-elect Jimmy, in his infinite insanity, has resented me as Comments editor for another term, so send anything you have to me and we will get it in the newsletter.

Send your information to:  
COUNTY AUDITOR COMMENTS  
%Keith Barber, Cass County Auditor  
P.O. Box 299  
Linden, Texas 75563  
Office 903-756-5067 Fax 903-756-3018  
[kbarber.auditor@casscountytexas.org](mailto:kbarber.auditor@casscountytexas.org)

## Texas Association of County Auditors Committees

### AUDITING COMMITTEE

Chair - Clara Flores,  
Nacogdoches County

“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 Secretary-Treasurer and the host for the annual conference. A report shall be made during each conference meeting.”

### ANNUAL MEETING SITE COMMITTEE

Chair - Edward Dion,  
El Paso County

“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 the annual conference. Should no requests be received by this Committee, it shall be the responsibility of the Committee to actively solicit meeting site requests from our membership.”

### NOMINATING COMMITTEE

Co-Chair - Virginia Porter,  
Dallas County

Rod Noble, Andrews County

“It shall be the duty of the Nominating Committee to interview interested and qualified applicants to serve as Officers and Directors of the Association. “

### OTHER COMMITTEES

LIST SERVE  
TOMMY TOMPKINS  
- PAST PRESIDENT

TAC REPRESENTATIVE  
TOMMY TOMPKINS  
- PAST PRESIDENT

## “As County Auditor, I have learned that...”

... when other officials complain that have to run for election every four years, remind them that an auditor is up for re-election every two years and the margin of victory or defeat is usually just one vote.

... helping some people is like pulling them out of the path of a speeding train while they are complaining about you wrinkling their clothes.

... for every 24 hours in day, there is least 25 hours of work to do.

... the two types of audit results that I most suspect- those where nothing balances and those where everything balances.

## TAC Legislative Department - County Information Project

*(continued from page 2)*

*By Julie Marks, TAC Financial Analyst*

is happening in your counties.

We welcome and encourage your participation and input as it is vital for us to represent all counties before the legislature and other state and federal agencies to be the voice for Texas County Government.

This upcoming legislative session is shaping up to be another contentious

battle over revenue and appraisal caps, unfunded mandates and the existence of county government as we now know it.

Please become a part of the team and be available to answer the call, often literally on a moments notice. On behalf of the whole TAC organization we want to thank you for all the service you provide to your home counties.

Julie Marks is a former Midland

County Auditor and has been on the TAC staff for just over one year. She is a financial analyst in the Legislative Department compiling data for the legislature and other state and federal agencies on behalf of Texas Counties. She has been working with the FDAC project and assisting individual counties with the system.

## Match the County and the County Seats “Answers”

Of the ten Counties and ten County Seats listed below, identify those that are a correct match. \*

COUNTY (Actual County Seat)	COUNTY SEAT (Actual County)
1. Bastrop *	Bastrop *
2. Comanche *	Comanche *
3. Rusk (Henderson)	Rusk (Cherokee)
4. Zapata *	Zapata *
5. Goliad *	Goliad *
6. Franklin (Mt. Vernon)	Franklin (Robertson)
7. Jefferson (Beaumont)	Jefferson (Marion)
8. Caldwell (Lockhart)	Caldwell (Burleson)
9. Jasper *	Jasper *
10. Henderson (Athens)	Henderson (Rusk)

**“The appropriation of public money always is perfectly lovely until some one is asked to pay the bill.”**

**– President Calvin Coolidge**

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

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Our Windows-based software can help you ensure that payments on eligible bills are correct and that all Texas reporting requirements are met.

Our role doesn't end when the software is licensed. After installing an IHS system, we provide continuing support to make sure everything works the way you need it to. Our personalized training and service provides an on-going support network that allows an easy transition to a new, automated environment.

To find out why so many Texas Counties have chosen IHS to help manage their indigent health care costs or for more information please call us toll free at (800) 834-0560 or go on-line at [www.indigenthealthcaresolutions.com](http://www.indigenthealthcaresolutions.com).

*An Obsessive Commitment To Customer Service*

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A Texas QISV Vendor

2040 Loop 336 – Suite 304 • Conroe, Texas 77304 • (800) 834-0560 toll free • (936) 756-6741 fax  
[www.indigenthealthcaresolutions.com](http://www.indigenthealthcaresolutions.com)