

TACA Texas Association of County Auditors



Resolution

WHEREAS, THE Texas Association of County Auditors is a professional organization composed of County Auditors who are responsible for review and oversight of county finances.

WHEREAS, County Auditors are part of the checks and balances of local government and have a statutory mandate to ensure county officers follow financial laws;

WHEREAS, a request has been made of the Texas Legislature to consider restricting auditor access to electronic financial records and limiting the auditor's ability to set appropriate accounting procedures for electronic financial transactions;

WHEREAS, financial transactions are increasingly created and maintained as electronic records;

WHEREAS, the best way to reduce risk of loss of state and county funds is through implementation of proper accounting procedures and audits to ensure appropriate financial controls are maintained in all county offices;

WHEREAS, Commissioners courts have budget and expenditure responsibilities that are part of the strong checks and balances of county government and as such, have the same interest in ensuring county officers appropriately collect, deposit and expend funds in compliance with the law;

NOW, THEREFORE, the Texas Association of County Auditors does hereby resolve that it is in the best interests of Texas counties and their taxpayers that current statutory internal controls are not eroded by limiting the auditor's financial oversight of electronic financial records, and

IT IS FURTHER RESOLVED, that the Texas Association of County Auditors believes that current statutory audit and accounting controls should remain in place so that fiscal accountability and legal compliance continue as the hallmark of county government.

SIGNED AND ENTERED AS ADOPTED:

ON THE 18th DAY OF February 2009.

BY: Rick Dollahan

Rick Dollahan, President