

**THE TEXAS ASSOCIATION OF COUNTY AUDITORS  
BY-LAWS  
(As amended on October 16, 2024)**

**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, 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 either a voice vote, a record vote by counting hands or other means of the entire assembly in annual conference. When there is only one candidate for office, the Secretary is authorized to cast the vote of the assembly for the candidate. If any member objects, however, a voice vote, a record vote by counting hands or other means will 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 25,000 to 70,000.

Two (2) Directors shall represent counties with a population under 25,000.

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

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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) positions filled by Assistant Auditors, with 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 a voice vote, a record vote by counting hands or other means 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 Secretary is authorized to cast the vote of the assembly for the candidate. If any member objects, however, a voice vote, a record vote by counting hands or other means will be taken.

**ARTICLE V - MEETINGS**

The Association shall meet in general conference assembly at least once in each year, the places to be designated by popular vote at a 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

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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 SUBCOMMITTEE  
    DIRECTORY SUBCOMMITTEE  
ANNUAL MEETING SITE COMMITTEE  
    NEW AUDITOR TRAINING SUBCOMMITTEE  
GASB COMMITTEE  
TECHNOLOGY COMMITTEE  
    FILE MANAGEMENT SYSTEM  
    LISTSERVE MANAGEMENT  
WEBSITE COMMITTEE  
BY-LAWS COMMITTEE  
AUDIT GUIDE/HANDBOOK COMMITTEE

Each standing committee is also authorized a vice-chairperson that may serve an unlimited term. The vice-chairperson is to provide continuity and experience to assist the chairperson to accomplish committee responsibilities. The vice-chair will be selected annually by the committee chair with the concurrence of the President and will be selected from the current membership.

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 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

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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 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. Furthermore, upon retirement, recipients of the Jerry Ware or Denise Linch Awards will be automatically eligible for honorary membership should they annually indicate a desire to remain actively involved in association functions with similar benefits without the need of further ratification from the membership.

**ARTICLE VIII-DUES**

The annual dues for Regular Membership in the Association shall be based on population and will be set by the Board of Directors. Any increase above ten percent shall be voted on by the membership before February 28th, to take effect at the beginning of the new fiscal year starting October 1st.

Failure to pay the annual dues shall automatically suspend membership in the Association. Annual dues shall become payable not later than March 1<sup>st</sup> of each year.

**ARTICLE IX - EXPENDITURES**

Expenditures for expenses of the Association shall be made by check. 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.

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**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

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subcommittees for New Auditor Training and assisting with development of regional area meetings for quarterly training.

The Past Conference Advisory shall be a subcommittee of the Education Committee. It shall be the duty of the Past Conference Advisory subcommittee to provide guidance and resource experts who were intimately involved in the hosting of a past TACA Fall Conference in order to facilitate planning and to be a resource to future and prospective host counties. This subcommittee shall act as an advisory group to provide guidance regarding all aspects of the conference from start to finish and ensure mentoring of host county(ies), adequate documentation of the conference process.

**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 -GASB COMMITTEE**

It shall be the duty of the GASB Committee to give updates on GASB rulings to the Board members. This should include key elements of the new GASB statements.

**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.

The File Management System shall be overseen by a sub-committee of the Technology Committee consisting of no less than three assistant county auditors from the Texas Counties with computer technology experience to serve as a Point of Contact (POC) as appointed by the TACA President with concurrence from the respective county auditors. In order to ensure continuity of operations of the FMS, individuals appointed as a point of contact shall serve until otherwise replaced by the TACA President.

The Listserve shall be overseen by a sub-committee of the Technology Committee of no less than one County Auditor from the Texas Counties with computer technology experience as appointed by the TACA President. In order to ensure continuity of operations of the Listserve, the individual appointed as the moderator shall serve until otherwise replaced by the TACA President.

**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.

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**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.

**SECTION 13 - AUDIT GUIDIE/HANDBOOK COMMITTEE**

It shall be the duty of the Audit Guide/Handbook Committee to review the audit guide and handbook 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 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 - VICE-PRESIDENT**

The Vice-President shall assume the duties of the President upon absence of the President and the President- Elect. He/She will chair the Law Study Committee and shall be a member of the Board of Directors.

**SECTION 4 - 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.

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**SECTION 5 - 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.

When there is only one candidate for office, the Secretary is authorized to cast the vote of the assembly for the candidate. If any member objects, ballots must be distributed and a complete vote must be taken.

**SECTION 6 - SUCCESSION TO UNTIMELY VACATED OFFICES**

In the event of an interim vacancy in the office of President, President-Elect, 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 date 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, except for 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 Director 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.

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**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.