

Appendix O: Helpful References

Administrative Code

www.sos.state.tx.us/tac/

American Institute of Certified Public Accountants (AICPA)

www.aicpa.org

The AICPA's Ethics Hotline is (888) 777-7077.

Publications, including the AICPA Audit and Accounting Guide—*Audits of State and Local Governments (GASB 34 Edition)* and *Understanding and Implementing GASB's New Financial Reporting Model*, may be ordered at: www.cpa2biz.com

Association of Government Accountants (AGA)

www.agacgfm.org

Attorney General's Office

www.oag.state.tx.us

Use this Web site to view and download OAG opinions and publications, including the *Open Meetings* and *Public Information Handbooks*.

Office of the Attorney General

PO Box 12547

Austin, Texas 78711-2548

Phone: (512) 463-2100

Board of Directors Handbook (RG-238)

Please contact TCEQ Publications Distribution at (512) 239-0028 to order.

Elections Division—Secretary of State

www.sos.state.tx.us/elections/index.shtml

Elections Division

Secretary of State

PO Box 12060

Austin, Texas 78711-2060

Phone: (800) 252-VOTE (8683)

E-mail: elections@sos.state.tx.us

Generally Accepted Government Auditing Standards (GAGAS)

www.gao.gov

Use the GAO's Web site to view and download GAGAS information and publications including *Government Auditing Standards* (yellow book).

U.S. General Accounting Office

441 G Street NW

Washington, D.C. 20548

Phone: (202) 512-9535

E-mail: yellowbook@gao.gov

Governmental Accounting Standards Board (GASB)

www.rutgers.edu/accounting/raw/gasb/

Publications may be ordered from the GASB Web site, including:

- *Codification of Governmental Accounting and Financial Reporting Standards*
- *Original Pronouncements—Governmental Accounting and Financial Reporting Standards*
- *GASB Statement No. 34 Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*
- *Implementation Guide—Guide to Implementation of GASB Statement 34 on Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments—Questions and Answers*
- *Implementation Guide—Guide to Implementation of GASB Statement 34 and Related Pronouncements—Questions and Answers*
- *What You Should Know about Your Local Government's Finances—A Guide to Financial Statements*
- *An Analyst's Guide to Government Financial Statements*

Government Finance Officers Association (GFOA)

www.gfoa.org

Publications, including *Governmental Accounting, Auditing, and Financial Reporting—Using the GASB 34 Model* (blue book), may be ordered at: www.estoregfoa.org/Source/Orders/

Municipal Advisory Council of Texas (MAC)

www.mactexas.com

MAC's purpose is to promote effective and efficient investment banking, underwriting, trading and sales of municipal debt by collecting, maintaining and distributing information relating to issuing entities within Texas.

Municipal Advisory Council of Texas

PO Box 2177

Austin, Texas 78768-2177

Phone: (512) 476-6947

Fax: (512) 476-6403

National Association of State Auditors, Comptrollers and Treasurers (NASACT)

www.nasact.org/

Open Meetings

www.sos.state.tx.us/open/

Hot line: (512) 478-6736 or (877) 673-6839

Single Audit Act Amendments of 1996

Located in Chapter 75 of Title 31, United States Code
www.ignet.gov/single/saamend.html#300k

Statement on Auditing Standards—AICPA

American Institute of Certified Public Accountants, Inc.
1211 Avenue of the Americas
New York, NY 10036-8775

Texas Commission on Environmental Quality (TCEQ or Agency)

www.tceq.state.tx.us/ Phone: (512) 239-1000

To order one free printed copy of any TCEQ publication, call Publications Distribution at (512) 239-0028. Orders for multiple printed copies require prepayment; call for details. Most TCEQ publications are on our Web site.

If you have any questions about your district's financial filing requirements:

- write to us at:
Districts Review Team, MC-152
TCEQ
PO Box 13087
Austin, Texas 78711-3087
- call us at: (512) 239-4691
- send us a fax at: (512) 239-6190
- send us an E-mail at: utildist@tceq.state.tx.us

TCEQ Rules on Water Districts (Chapter 293)

Available from the Agency Information Consultants, PO Box 2181, Austin, Texas 78768-2181. Call (512) 478-8991 to order.

Title 30 Texas Administrative Code Chapter 293 can be viewed from the Secretary of State's web site at www.sos.state.tx.us.

You can also view an unofficial version of the rules from our Web site.

Texas Comptroller of Public Accounts (Comptroller)

www.window.state.tx.us/comptrol/

Contact the Comptroller's Unclaimed Property Holder Reporting Section at (512) 463-6060 or 1-800-321-2274.

Texas Constitution

www.capitol.state.tx.us/txconst/toc.html

Texas Education Agency (TEA)

TEA's *Financial Accountability System Resource Guide*, including a GASB 34 Module, is available online at:

www.tea.state.tx.us/school.finance/audit/

Texas Register—Secretary of State

www.sos.state.tx.us/texreg/

Texas State Board of Public Accountancy (TSBPA)

www.tsbpa.state.tx.us

The TSBPA has the responsibility and authority to regulate the practice of public accountancy in Texas.

Texas State Board of Public Accountancy

333 Guadalupe Tower III, Suite 900

Austin, Texas 78701-3900

E-mail: licensing@tsbpa.state.tx.us

Texas State Library and Archives Commission (TSLAC)

www.tsl.state.tx.us

The TSLAC's role at State and Local Records Management is to provide support services to local governments in their efforts to comply with state records management laws. Their services include records management training, document imaging services, and records storage services.

State and Local Records Management

TSLAC

PO Box 12927

Austin, Texas 78711

Phone: (512) 454-2705

E-mail: slrminfo@tsl.state.tx.us

Texas Statutes

www.capitol.state.tx.us/statutes/statutes.html

View copies of the Election Code, Government Code, Health and Safety Code, Local Government Code, Penal Code, Property Code, Tax Code, Water Code, and other statutes. (To purchase a copy of these statutes, see the vendor listed under *Vernon's Texas Codes Annotated* on page O-5.)

Chapters of Interest to Districts include (see also table on page O-6):

Election Code

Chapter 2—Vote Required for Election to Office

Chapter 11—Qualifications and Requirements for Voting

Chapter 32—Election Judges and Clerks

Chapter 41—Election Dates and Hours for Voting

Chapter 146—Write-in Candidate

Chapter 272—Bilingual Requirements

Government Code

Chapter 551—Open Meetings Act

Chapter 552—Public Information Act (previously called the Open Records Act)

Chapter 573—Degrees of Relationship; Nepotism Prohibitions

Chapter 2254, Subchapter A—Professional Services Procurement Act

Chapter 2256, Subchapter A—Public Funds Investment Act

Chapter 2257—Public Funds Collateral Act

Health and Safety Code

Chapter 341—Minimum Standards of Sanitation and Health Protection Measures

Local Government Code

Chapter 43—Municipal Annexation

Chapter 171—Regulation of Conflicts of Interest of Officers of Municipalities, Counties, and Certain Other Local Governments

Chapters 201 through 205—Records Retention Provisions of the Local Government Records Act

Chapter 375—Municipal Management Districts (MMDs) in General

Chapter 376—Specific Municipal Management Districts

Chapter 395—Financing Capital Improvements Required by New Development in Municipalities, Counties, and Certain Other Local Governments (Impact Fees)

Penal Code

Chapter 36—Bribery and Corrupt Influence

Chapter 39—Abuse of Office

Property Code

Chapters 72-75—Unclaimed Property

Tax Code

Chapter 11—Taxable Property and Exemptions

Chapter 31—Collections

Water Code

Chapters 35 and 36—Groundwater Conservation Districts (GCDs)

Chapters 49 and 50—Provisions Generally Applicable to Districts

Chapter 51—Water Control and Improvement Districts (WCIDs)

Chapter 53—Fresh Water Supply Districts (FWSDs)

Chapter 54—Municipal Utility Districts (MUDs)

Chapter 55—Water Improvement Districts (WIDs)

Chapter 56—Drainage Districts (DDs)

Chapter 57—Levee Improvement Districts (LIDs)

Chapter 58—Irrigation Districts

Chapter 59—Regional Districts

Chapters 60, 61, 62, and 63—Navigation Districts

Chapter 65—Special Utility Districts (SUDs)

Chapter 66—Stormwater Control Districts

Chapter 67—Nonprofit Water Supply or Sewer Service Corporations

Vernon's Texas Codes Annotated

www.west.thomson.com

West Publishing Company

PO Box 64833

St Paul, MN 55164-0833

Phone: (800) 328-9352

Not available from the Texas Commission on Environmental Quality. Many public libraries and college law libraries have these law books available.

Laws of Interest to Districts

General Description	Texas Water Code Chapter 49 Applicable to Most Districts	Exempt from TWC Chapter 49	
		Texas Water Code Chapter 36 GCDs	Texas Local Government Code Chapter 375 MMDs
Your District is governed by its Board	49.051	36.051	375.061
The Board is responsible for managing your district's affairs	49.057	36.057	375.095
Quorum	49.053	36.053	375.071
Duty to Audit	49.191	36.153	375.096
Budget Requirements	49.057 49.200	36.154	375.207
Signing Checks/Expenditures	49.151	36.151	
Director Fees	49.060	36.060	375.070
Required Policies	49.199	36.061	
Bond Coverage	49.055	36.055	375.067
Fiscal Year	49.158	36.152	375.096
Open Meetings	49.063 49.064	36.063 36.064	
Open Records	49.065	36.065	
Conflicts of Interest	49.058	36.058	
Suits	49.066	36.066	375.092 (c)
Contracts	49.067 49.068	36.067	375.091(b) 375.092 (i) 375.281
Employee Benefits	49.069	36.068	375.096
Levy of Taxes/Assessments	49.107 49.108	36.201– 36.204	375.091 (c) 375.111–375.124
Depository	49.156	36.155	375.096
Investments/Investment Officer	49.157 49.1571	36.156 36.1561	375.096
Grants	49.229	36.158	375.092 (e) & (i)