



Texas Comptroller Leadership Circle 2013

Nomination Introduction

Reporting the good news about local government transparency.

The Comptroller of Public Accounts is pleased to announce that our popular Leadership Circle Awards is continuing for its fourth year. The Leadership Circle award recognizes local governments across Texas that are striving to meet a high standard for on-line financial transparency by opening their books to the public; by providing clear, consistent pictures of spending; and by sharing information in a user-friendly format that helps taxpayers understand how their tax dollars are spent.

We are spotlighting local governments that are opening their books to the public; providing clear, consistent pictures of spending; and sharing information in a user-friendly format.

We are renewing this award program for calendar year 2013, effective January 1, 2013. The same basic 20 point criteria used in 2012 have been retained, although some of the definitions have been revised to better explain how staff will apply the criteria and compute scores. The 2013 award program retains the key qualities that have made it so successful -- simplicity, fairness to all applicants, the free, self-scoring nomination, and ease of use for both applicants and our staff.

Successful nominees receive a Gold, Silver or Bronze level award certificate. The "Gold" designation highlights entities that are setting the bar for transparency, "Silver" encourages those who are making progress toward that bar, and "Bronze" recognizes those who are taking their first steps and preparing for a higher level of transparency in the future. Award designees will be highlighted on our Texas Transparency Website at <http://www.texastransparency.org/local/index.php>. We will also send you a digital "Texas Comptroller Leadership Circle" insignia reflecting your Award level to post on your Website. Once awarded, the Leadership Circle designation lasts for one year from the date our office approves it. Entities must resubmit their score sheets annually to re-qualify for a Leadership Circle designation.





Texas Comptroller Leadership Circle

Scoring Criteria

Award Levels

The four major criteria are worth two (2) points each. Minor criteria are worth one (1) point apiece. Each level of the Leadership Circle has specific requirements for the major and minor criteria.



Bronze – Any two (2) of the major documents—current budget, annual financial report, and check register—and four (4) minor criteria for a total of 8 points.



Silver – Any two (2) of the major documents, a webpage dedicated to financial transparency, and six (6) minor criteria for a total of 12 points.



Gold – All three (3) of the major documents, a webpage dedicated to financial transparency, and eight (8) minor criteria for a total of 16 points.





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Major/Minor Criteria

Criteria Explanation

The following information explains how each of the Leadership Circle criteria are reviewed by Comptroller staff. To receive credit for any criteria, you must meet the definition provided. If you have questions regarding any of these criteria, please contact us.

Major Criteria

Adopted budget – The budget must be the official adopted budget for the current fiscal year. It must provide estimated revenues and approved expenditures for the current fiscal year, within broad categories of program, function, and/or department and a narrative describing major budget priorities and decisions. [This may be done via two separate documents or one document which includes both parts. It is recommended that local governments post the Budget Book, which contains both the summaries of all key funds and a narrative explanation of the budget, and usually includes a discussion of the financial status/sustainability of the local government.]

Current Annual Financial Report – The annual financial report (AFR) or comprehensive annual financial report (CAFR) must represent the most recently audited fiscal year. To be current, the audit must be posted within 12 months of the end of each fiscal year.

Current Check/Expense Register – The current on-line check/expense register(s) must be no older than 120 days, and show date, payee and amount paid for all expenses. If the entity's Accounts Payable (AP) check register does not include all payments, such as electronic fund transfers, payroll, or bank

drafts for ond or loan payments, these may be added to the AP check register, or listed in a separate report. (If technically possible, such registers should provide a bottom line total, so that users can be confident that all fiscal YTD expenses paid by the local government are posted.) Care must be taken to ensure that no confidential or sensitive data is posted on-line. For example it is recommended that payroll data on employee salaries, fringe benefits and other deductions be consolidated and presented as cumulative totals to prevent the release of family or medical data ruled confidential under HIPPA. **For more information regarding confidential or sensitive data, please contact the Attorney General's open government hotline at 877-OPEN TEX [(877) 673-6839].**

Financial transparency webpage – There must be a link on the homepage that directs users to a financial transparency webpage – one webpage where users can find links to key financial data, including the 3 documents listed above. This page should be dedicated specifically to financial transparency, the business or financial department, or a key financial officer.

Minor Criteria

Local government contact information – Local government contact information – The main physical address and phone number of the local government must be posted on the homepage or on a clearly identified link on the homepage to the contact webpage, such as "Contact Us".

Contact information for elected officials – A

* If you have questions regarding what data is considered confidential, please contact the Attorney General's open government hotline at 877-OPEN TEX [(877) 673-6839].





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Minor Criteria (cont.)

Minor Criteria (cont.)

YES

method to directly contact each elected governing official by phone or email must be provided. The contact information must be specific to each elected official and not via a gatekeeper. Contact information is required for county judges and commissioners, mayors and city council members, and school board members. For special districts, contact information must be provided for any board members who are elected to the board by the public or appointed members who hold elected positions in a political subdivision served by that district.

ending with the most current check register is required. The Comptroller's office also recommends consolidating older check registers by fiscal year.

Searchable check register – The check register must be presented in a searchable format. Microsoft Word documents, Excel spreadsheets, and HTML are examples of searchable formats. A database that includes user-selectable filters would also be acceptable. (Note: Documents in PDF format may be searchable if created in PDF but scanning documents into PDF may cause loss of this search function.)

YES

NO

Public information request – There should be an easily identified link on the home page to inform users of their right to request public information as well as provide instructions and a point of contact (by phone or e-mail) for submitting an open records request. [The Comptroller also recommends creating a form the public can use to submit a public information request and posting a link to the Attorney General's web posting on the Texas Public Information Act.]

Descriptive check register – Each entry in the check register must include a brief explanation or reason for the expense.

YES

Visual representation of financial data – Key financial data should be illustrated by means of a chart, graph or visual image that makes the financial data more easily understood by the public.

YES

Easy access to financial documents – Each current financial document must be viewable within three (3) clicks, starting from the homepage.

Current tax rates – A webpage must present the current rates of all property, sales, hotel and other local taxes imposed by the local government. For more comprehensive information, the webpage may direct the public to specific such information available on other public websites. [For example, data on city and county sales & use taxes are posted on the Comptroller's website at: <http://www.window.state.tx.us/taxinfo/local/>.]

YES

1 YEAR

Budgets for three fiscal years – The adopted budgets for the current fiscal year and the two (2) preceding fiscal years are required.

Raw format budget – A raw format budget is posted in an Excel spreadsheet, HTML, XML, XBRL, or other machine-readable format. PDF is not a machine-readable format. This increases the ease with which a local government's budget may be downloaded and analyzed by taxpayers or other users.

NO - NOW PDF

Annual financial reports for three fiscal years – The annual financial reports (AFR's or CAFR's) for the three (3) most recently completed fiscal years audits are required.

YES

Check registers for three fiscal years – At least 3 years (i.e. 36 months) of consecutive check registers



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Contact Information

Johnson County

Name of the local government

<http://www.johnsoncountytexas.org>

Web address of the local government

County Judge Roger O. Harmon

Chief executive (mayor, county judge, superintendent or executive director)

Roy Giddens

Primary contact for nomination

817-556-6341

Phone

royg@johnsoncountytexas.org

E-mail

2 N Main St, Cleburne, TX 76033-5500

Mailing address

 5-13-13

Signature of chief executive (mayor, county judge, superintendent or executive director)





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Scoring Sheet

Johnson County

Name of local government

Please place a check mark next to each criterion your website meets and tally the points below

Major Criteria *(Max 8 points)*

- Adopted budget *(2 points)*
- Annual financial report *(2 points)*
- Check register *(2 points)*
- Financial transparency webpage *(2 points)*

Minor Criteria *(Max 12 points)*

- Local government contact information *(1 point)*
- Contact information for elected officials *(1 point)*
- Public information request *(1 point)*
- Easy access to financial documents *(1 point)*
- Budgets for three fiscal years *(1 point)*
- Annual financial reports for three fiscal years *(1 point)*
- Check registers for three fiscal years *(1 point)*
- Searchable check registers *(1 point)*
- Descriptive check registers *(1 point)*
- Visual representation of financial data *(1 point)*
- Current tax rates *(1 point)*
- Raw format budget *(1 point)*

16

Total Points Received

(Max 20 points)





Texas Comptroller Leadership Circle

Submission

Leadership Form Submission Options

Choose an option for submitting your Leadership Circle Score Sheet.*

Mail: Fill in the PDF form electronically, print it, then send to

Texas Comptroller of Public Accounts

Attn: Robert Wood, Director

Economic Development & Analysis Division

P.O. Box 13528

Austin, TX 78711-3528

Fax: Fill in the PDF form electronically, print it, then send by fax at 512-475-0664.

Mark your cover sheet, Attn: Robert Wood, Director, Economic Development & Analysis Division

E-mail: If you are using Adobe Professional, you can fill in the PDF form electronically, save, and then send it to transparency@cpa.state.tx.us.

If you have questions, please contact the Economic Development & Analysis Division at 1-800-531-5441, ext. 3-4679.

**Note: Please keep a hard copy for your records. The filled-in PDF cannot be saved electronically unless you are using Adobe Professional.*





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