



Transparency Stars

## Frequently Asked Questions

If you don't see your question addressed below, please contact the Transparency Stars Team [<mailto:transparency.stars@cpa.texas.gov>].

### ▼ What is the deadline for the Transparency Star awards?

There are no application deadlines for Transparency Stars. Transparency Stars are granted and maintained on an ongoing basis.

### ▼ How does the Transparency Stars program differ from the Leadership Circle?

The Comptroller of Public Accounts launched the Texas Comptroller Leadership Circle program in December 2009 to encourage local governments to meet high standards for online financial transparency. At that time, relatively few public entities had dedicated websites devoted to publishing financial data to inform and provide accountability to taxpayers. The Leadership Circle set standards for posting financial documents such as Annual Comprehensive Financial Reports (ACFRs) audits online in a central location. The public expectation for government transparency, however, has changed dramatically since then.

Simply posting financial documents is no longer enough. Taxpayers are demanding more, be it in the form of downloadable datasets, new visual representations of information or even simple bulleted lists of key figures. The Comptroller's office seeks to adapt to these changing times with its new Transparency Stars program. It recognizes local governments that go above and beyond previous standards for open government.

Learn more about the general criteria for Transparency Stars

[[comptroller.texas.gov/transparency/local/stars/general-criteria.php](https://comptroller.texas.gov/transparency/local/stars/general-criteria.php)].

### ▼ My entity does not have the resources to meet some of the requirements of the Transparency Stars program, but we want to participate. What can we do?

Transparency Stars participants demonstrate a significant commitment to transparency. Various types of software can be used to meet program requirements. The Comptroller does not partner with or endorse vendors for the Transparency Stars program. Our office strives to be of assistance in answering your questions and providing guidance so that any city, county or school district, regardless of resources, can move toward greater transparency. To fulfill the downloadable data requirement, for

example, local governments must post data sets that are searchable and in a format that can be used for analysis, including chart - or graph-making. (Note: PDFs are not an accepted raw data format.) Data sets should be structured into common-sense categories that are clearly labeled.

We offer these tips on compiling a check register:

- In order to meet the check/expense register criteria for Transparency Stars, your entity must post all transactions including electronic ones, not just written checks.
- You may be able to use your accounting software to create expenditure reports that are reusable each month. If not, off-the-shelf accounting software can download transactions from your financial institution once they are completed.
- Your financial institution's website may also allow you to download a spreadsheet detailing all of your entity's monthly transactions.
- Note that employee pay, benefits and withholding amounts are confidential information. These transactions should be aggregated into totals within the check register.

All downloadable data sets must be kept as current as possible. For the Traditional Finances downloadable data requirements, new annual raw format budgets must be posted as soon as they are available, and the check register must always reflect the prior 36 months of activity.

In addition, the Comptroller's office has developed a set of Visualization templates and summary forms that local governments may use in fulfilling the visualization and summary requirements.

▼ Not all five of the transparency areas apply to my local government. Will we be penalized for not having our own pension plan or designated contracts division?

Each Transparency Star is representative of transparency excellence in a specific function or service area. If a unit of government does not provide a particular service or perform that function, our office cannot evaluate excellence in that area. The absence of a Star does not indicate a lack of transparency in that particular area; instead, each Star is a prestigious achievement in clearly presenting great breadth and depth of the information for a specific area. Due to limited independent decision-making, entities participating in statewide or other non-single employer defined benefit plans are ineligible for the Public Pensions Transparency Star, as noted in our awardees table.

▼ This information is already included in my local government's financial documents. Can't we just direct people to the information that's already posted?

Some of the required information may already be included in traditional financial documents. However, one of the goals of Transparency Stars is to make local finance information easier for taxpayers to access and understand. The program seeks to recognize those entities that provide a snapshot of the most important pieces of information in a readily accessible format. The summaries and other documents required to earn a Star could also serve as an opportunity to highlight key data in annual financial reports and direct the public to other details contained within them.

▼ I participated in the Leadership Circle program and have a Leadership Circle emblem displayed on my website. Am I expected to remove the emblem now that the program is retired?

Though transparency achievements made as part of the Leadership Circle program are still relevant, the program and its awards have been discontinued. We ask that as Transparency Stars are earned, those insignia replace, rather than coexist with, Leadership Circle insignia on the local government entity website.

▼ What is to be included in revenues and expenditures per the Traditional Finances guidelines?

Expenditures include all payments that a local government makes no matter what fund a payment is made from and should mirror the total combined budget.

Expenditures should include:

1. all operational expenditures
2. all debt payments
3. all electronic fund transfers
4. all other funds (such as enterprise funds) beyond the general fund (GF) and
5. any other payments from any funds of the local government

Revenues include all sources of revenue that a local government collects through taxes, fees or fines as well as any other sources such as grants, federal or state sources.

▼ Is it acceptable for entities to provide a total monthly payroll amount rather than each individual person's name and monthly check amount in the check register?

Yes, it's ok to aggregate payroll.

▼ Many local governments consider bond proceeds and grants as part of total revenue. Should funds from these sources be included in total revenue?

Yes, these sources must be included in revenues.

▼ I have concerns that greater transparency will possibly open my local government to greater financial risk. Is the Stars program still for me?

Yes, the Comptroller's office is committed to working with entities to ensure that the highest level of transparency standards are being met while still being conscious of security risks and threats. We have and will continue to work with any entity to help address these concerns while striving to meet the requirements of the Stars program. Please email [transparency.stars@cpa.texas.gov](mailto:transparency.stars@cpa.texas.gov) [mailto:transparency.stars@cpa.texas.gov] to express any concerns and allow us to work with you on achieving the entity's transparency recognition.