

59th County Auditors Institute

May 2-5, 2017 • DoubleTree Hotel North • Austin, Texas

Monday, May 1, 2017

4:00 - 7:00 p.m.

EARLY CHECK-IN for New County Auditors Training and the County Auditors Institute

Pre-Function Area

Tuesday, May 2, 2017

10:30 a.m. - 1:00 p.m.

CHECK-IN

Pre-Function Area

OPTIONAL SESSIONS

DeZavala

Phoenix Ballroom Central & South

1:00 - 1:50 p.m.

OS - I A

Ethic & Values for Texas CPAs & Accounting Professionals*

Carolyn Conn (St. Edwards University)

At the conclusion of this session, participants should be able to...

- Encourage the licensee to become educated in the ethics of the profession;
- Convey the intent of the board's Rules of Professional Conduct in the licensee's performance of professional accounting work, and not mere technical compliance;
- Apply ethical judgment in interpreting the rules and determining the public interest. The public interest should be placed ahead of self-interest, even if it means a loss of job or client;
- Emphasize the ethical standards of the profession, as described in this section; and
- Review the board's Rules of Professional Conduct and their implications for person in a variety of practices.

*** Separate registration and fee required to attend this session**

OS - I B

Am I a Good County Auditor: How Do I Know if I Measure Up?

Rick Dollahan (Gaines & Dawson Counties)

At the conclusion of this session, participants should be able to...

- Recognize the basic duties of a County Auditor;
- Contrast different audit approaches to gain maximum results;
- Determine effective applications of laws and statutes; and
- Apply communication techniques in various situations.

1:50 - 2:00 p.m.

BREAK

2:00 - 2:50 p.m.

OS - II A

Ethics & Values for Texas CPAs & Accounting Professionals (cont.)

Carolyn Conn (St. Edwards University)

OS - II B

Legal Responsibilities of Auditors

Deborah Stevens (Wichita County)

At the conclusion of this session, participants should be able to...

- Describe the statutory requirements and provide examples;
- Identify resources for understanding, interpreting and implementing structures (TAC, TACA handbook, TACA website, AG opinions); and
- Recognize the county auditor's authority to establish and implement policies and procedures.

2:50 - 3:10 p.m.

REFRESHMENT BREAK

3:10 - 4:00 p.m.

OS - III A

Ethics & Values for Texas CPAs & Accounting Professionals (cont.)

Carolyn Conn (St. Edwards University)

OS - III B

GASB Update

Michael Granof (The University of Texas at Austin)

At the conclusion of this session, participants should be able to...

- Describe GASB Statement No. 77 Tax Abatement Disclosures;
- Apply key provisions of the financial statements to their governments; and
- Identify other recent pronouncements of the GASB that have been issued, or are under consideration, that may affect their organizations.

Tuesday, May 2, 2017 (cont.)

OPTIONAL SESSIONS	<i>DeZavala</i>	<i>Phoenix Ballroom South and Central</i>
4:00 - 4:10 p.m.	BREAK	
4:10 - 5:00 p.m.	OS - IV A Ethics & Values for Texas CPAs & Accounting Professionals (cont.) <i>Carolyn Conn (St. Edwards University)</i>	OS - IV B Auditor's Monthly Report <i>Kris Klein (Guadalupe County)</i> At the conclusion of this session, participants should be able to... - Meet statutory requirements; - Present a report that the court and public can understand; and - Identify resources (sample auditor's reports).
5:30 p.m.	Welcome Reception <i>Sponsored by the LBJ School of Public Affairs and Pattillo, Brown & Hill, L.L.P.</i>	<i>Dovers and Magnolia</i>

Wednesday, May 3, 2017

7:30 a.m.	BREAKFAST WITH THE EXHIBITORS <i>Hot breakfast provided by the LBJ School of Public Affairs</i>	<i>Pre-Function Area</i>
8:30 - 8:50 a.m.	WELCOME REMARKS	<i>Phoenix Ballroom</i>
8:50 - 9:40 a.m.	Workplace Motivation: How to Motivate and Retain Top Talent in the Public Sector <i>Amy Dunham (Office of the Montgomery County Attorney)</i> At the conclusion of this session, participants should be able to... - Attract, grow and retain talented employees; - Identify what motivates an employee (other than monetary incentives); and - Establish career goals with employees.	
9:40 - 10:30 a.m.	Tax Office Audits <i>Porter Broyles (Harris County); Wendi Welch (Harris County)</i> At the conclusion of this session, participants should be able to... - Formulate an audit plan tailored to tax office collectors for property tax and motor vehicle collection; - Verify that collection records reconcile with remittance to the treasurer, other taxing jurisdictions and the state; and - Demonstrate that periodic reporting reconciles to collection records.	
10:30 - 10:50 a.m.	BREAK	
10:50 - 11:45 a.m.	Tax Office Audits (cont.) <i>Wayne Beyer (Beyer & Co.)</i>	
11:45 a.m. - 1:00 p.m.	LUNCH ON YOUR OWN	

CONCURRENT SESSIONS

1:00 - 1:50 p.m.	I A Purchasing Bidding <i>Mary Quinones (Bexar County)</i> At the conclusion of this session, participants should be able to... - Cite the statutory requirements on what must be bid annually/as needed; - Explain the importance of the Request for Bid document; and - Summarize the county auditor's role in the bid process for the county, including what documents are required and recommended and how to enforce the steps.	I B Investment Vehicles and Management <i>Fernando Pulido (MBS Securities)</i> At the conclusion of this session, participants should be able to... - Identify key economic parameters affecting interest rates; - Identify opportunities to maximize investment yield relative to cash flow needs; - Recognize the appropriate investment instruments for county government; - Determine investment portfolio tools to facilitate the management of cash flow needs; and - Comply with the requirements of the Public Funds Investment Act.	I C New Supercircular <i>Lupe Garcia (Whitley Penn); Celina Miller (Whitley Penn)</i> At the conclusion of this session, participants should be able to... - Interpret the new requirements for federal grants; - Explain the impact on the county's federal grants; and - Research the correct information to stay in compliance.
------------------	--	--	--

Wednesday, May 3, 2017 (cont.)

1:50 - 2:00 p.m. **TRANSITION BREAK**

CONCURRENT SESSIONS

2:00 - 2:50 p.m.	<p>II A What Controls Should You Have for ProCards? <i>Gilbert Jalomo (Fort Bend County)</i></p> <p>At the conclusion of this session, participants should be able to...</p> <ul style="list-style-type: none"> - Define what a procurement card is; - Describe why procurement cards were developed; and - List best practices when using procurement cards. 	<p>II B Business Writing for Auditors <i>Jen Cooper (The University of Texas at Austin)</i></p> <p>At the conclusion of this session, participants should be able to...</p> <ul style="list-style-type: none"> - Describe the top barriers to effective business and technical communication; and - Utilize tools to address those barriers in audit letters and other business communications. 	<p>II C New Supercircular REPEAT <i>Lupe Garcia (Whitley Penn); Celina Miller (Whitley Penn)</i></p> <p>At the conclusion of this session, participants should be able to...</p> <ul style="list-style-type: none"> - Interpret the new requirements for federal grants; - Explain the impact on the county's federal grants; and - Research the correct information to stay in compliance.
------------------	--	---	--

2:50 - 3:10 p.m. **REFRESHMENT BREAK**

3:10 - 4:00 p.m.	<p>III A What Controls Should You Have for ProCards? REPEAT <i>Gilbert Jalomo (Fort Bend County)</i></p> <p>At the conclusion of this session, participants should be able to...</p> <ul style="list-style-type: none"> - Define what a procurement card is; - Describe why procurement cards were developed; and - List best practices when using procurement cards. 	<p>III B Public Information Requests <i>Donnis Baggett (Texas Press)</i></p> <p>At the conclusion of this session, participants should be able to...</p> <ul style="list-style-type: none"> - Establish a relationship with the newspaper to get public notices properly presented; - Describe the needs and timing of the newspaper; and - Properly respond to requests for news items and/or open records requests. 	<p>III C Grant Management <i>Judy Langford (Langford Community Management Services, Inc.)</i></p> <p>At the conclusion of this session, participants should be able to...</p> <ul style="list-style-type: none"> - Identify the most effective means of recording grant activity (perform in-house or hire a consultant); - Prepare files that comprehensively record information subject to a grant audit; and - Satisfactorily survive a grant audit.
------------------	--	--	--

4:00 - 4:10 p.m. **TRANSITION BREAK**

4:10 - 5:00 p.m.	<p>IV A Purchasing Policy: What Should It Include? <i>Gilbert Jalomo (Fort Bend County)</i></p> <p>At the conclusion of this session, participants should be able to...</p> <ul style="list-style-type: none"> - Describe statutory requirements/bidding requirements; - Differentiate between requisitions and POs; and - Define the responsibilities of the Purchasing Agent. 	<p>IV B Inventory Controls - Best Practices <i>Mary Quinones (Bexar County); Susan Yeatts (Bexar County)</i></p> <p>At the conclusion of this session, participants should be able to...</p> <ul style="list-style-type: none"> - Explain the auditor's role in asset/inventory controls; - Develop an audit program/policy to accurately track all assets; and - Ensure all of the county's assets are protected, not just vehicles and buildings. 	<p>IV C TJJD: Grant Me Patience <i>Tonya Gonzalez (Texas Juvenile Justice Department)</i></p> <p>At the conclusion of this session, participants should be able to...</p> <ul style="list-style-type: none"> - List the reporting requirements; - Recognize when amendments are needed; and - State technical details of quarterly and annual reports.
------------------	--	--	---

Thursday, May 4, 2017

7:30 a.m. **BREAKFAST WITH THE EXHIBITORS** Pre-Function Area
Hot breakfast provided by the LBJ School of Public Affairs

8:30 - 9:20 a.m. **Legislative Update** Phoenix Ballroom
Jeff May (Collin County); Chuck Rice (Chuck Rice Group); Paul Sugg (Texas Association of Counties)

At the conclusion of this session, participants will be able to...

- Describe current legislation and the anticipated impact on county government operations;
- Analyze failed bills that are pertinent to the operation of the county auditor; and
- Report to officials at various levels of the impact of successful bills to the operations of county government.

Thursday, May 4, 2017 (cont.)

9:20 - 10:10 a.m.	FEMA (the ideal) <i>Beth Strobe (Texas Department of Public Safety)</i>	
	At the conclusion of this session, participants should be able to... <ul style="list-style-type: none">- Track costs associated with a disaster;- Locate county, local, state and federal procurement regulations concerning disasters;- Identify OIG audit tips for disasters, OIG/FEMA audit findings and deobligation factors;- Create proper documentation;- Account for the separation of expenses relating to disasters; and- Describe the importance of pre-positioned contracts (i.e. Debris).	
10:10 - 10:30 a.m.	BREAK	
10:30 - 11:20 a.m.	Fraud Management <i>Bradley Weatherford (Texas Rangers Headquarters)</i>	Phoenix Ballroom
	At the conclusion of this session, participants should be able to... <ul style="list-style-type: none">- Identify red flags that indicate fraud may exist;- Describe recommended steps to take when fraud is detected (notify law enforcement, etc.); and- Document procedures necessary for detecting fraud.	
11:20 a.m. - 12:10 p.m.	FEMA (the real deal) <i>Melissa Mosley (Houston County); Randall Rice (Galveston County); Jackie Skinner (Tyler County); Lisa Smith (Bastrop County)</i>	
	At the conclusion of this session, participants should be able to... <ul style="list-style-type: none">- Identify pre-disaster requirements;- Recognize best practice processes that will impact disaster cost-recovery; and- Apply accounting and auditing methods of disaster recovery.	
12:10 - 1:30 p.m.	LUNCH ON YOUR OWN	
1:30 - 3:10 p.m.	Common Sense Presentation <i>David Austin (Ector County); Ed Dion (El Paso County); Wally Hardgrove (El Paso County); Holly Lytle (El Paso County); Deborah Stevens (Wichita County); James Wells (Denton County)</i>	Phoenix Ballroom
	At the conclusion of this session, participants should be able to... <ul style="list-style-type: none">- Cite relevant laws and policies; and- Determine a thoughtful plan of action which considers numerous and, at times, conflicting variables.	
3:10 - 3:40 p.m.	REFRESHMENT BREAK	
3:40 - 4:30 p.m.	County Population Size Roundtable Sessions	TBD
	At the conclusion of this session, participants should be able to... <ul style="list-style-type: none">- Assess challenges and needs specific to county size and resources.	
4:30 p.m.	ADJOURN	
5:30 p.m.	Dinner Buffet <i>Sponsored by Indigent Healthcare Solutions and McCreary, Veselka, Bragg & Allen, PC</i>	Pappasito's Cantina
Friday, May 5, 2017		
7:30 a.m.	BREAKFAST WITH THE EXHIBITORS <i>Hot breakfast provided by the LBJ School of Public Affairs</i>	Pre-Function Area/Phoenix North
8:30 - 10:10 a.m.	ETR, Revenue Certification, Revenue Forecasting and Budgeting <i>Debbie Wheeler (Perdue, Branden, Fielder, Collins & Mott)</i>	Phoenix Ballroom Central & South
	At the conclusion of this session, participants should be able to... <ul style="list-style-type: none">- Provide debt information to the tax assessor-collector necessary for the rollback tax rate;- Explain how the tax assessor-collector uses information to arrive at the rollback tax rate; and- Relate the revenue forecast based on the adopted rates and reasons why revenue may decrease/increase.	
10:10 - 10:30 a.m.	BREAK	
10:30 - 11:20 a.m.	5 Keys to Feel Better, Lose Weight and Have More Energy <i>Mark Zollitsch (Texas Association of Counties)</i>	
	At the conclusion of this session, participants should be able to... <ul style="list-style-type: none">- Identify at least 2 lifestyle keys to improve energy, lose weight and feel better- Identify 2 strategies to improve quality and length of sleep; and- Explain how the body manages energy, and be able to leverage that to lose or maintain a healthy weight.	
11:20 - 11:30 a.m.	Closing Remarks	
11:30 a.m.	ADJOURN THE 59TH COUNTY AUDITORS INSTITUTE	