

New County Auditors Training

MAY 7, 2013

7:30 a.m. *Registration and Check In DoubleTree Hotel Austin*

8:30 a.m. **Welcome** Ellen Friar, TACA President

8:40 a.m. **Overview of the Powers, Duties and Responsibilities of the County Auditor**

Rick Dollahan, Gaines and Dawson County Auditor

This session is an overview of the County Auditor's Powers, Duties and Responsibilities. It will include a discussion and power point presentation of various statutes, and lawsuits that have shaped the office as it exists today. It will also include an overview of the District Judges expectations of our duties and responsibilities.

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

- *discuss the genesis of the powers, duties and responsibilities of the County Auditor based upon legislative action and statutory changes;*
- *recognize their role and position in the hierarchy of government; and*
- *summarize the District Judge's expectation of an Auditors responsibilities.*

9:50 a.m. *Break*

10:00 a.m. **Evaluation of Internal Controls and Audit Process**

Paul Lyon, First Assistant County Auditor, Travis County

This session is an overview of Internal Controls and their relevance to the objectives and activities of the Audit Process. Each participant will receive helpful handouts from authoritative sources and participate in discussions of practical applications of theory in county government.

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

- *describe the Five Components of the COSO integrated framework of Internal Control;*
- *discuss their relevance and application to Texas County government; and*
- *enumerate the basic phases of the Audit Process, of which evaluation of controls is a part.*

11:30 a.m. *Break*

11:45 a.m. *Working Lunch*

Help, Where Do I Find It?

Leo Caldera, First Assistant County Auditor, Bexar County

This session will address where to find necessary resources when performing legal and statute research.

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

- *recognize legal and statute terminology and definitions;*
- *describe legal research hierarchy; and*

1:15 p.m. **Working Relations with Public Officials**
Nate Craddock, Tom Green County Auditor

To be effective and efficient in our jobs as County Auditors, we have to pay special attention to our relationships with other officials in the County. This session will benefit Auditors and Assistant Auditors by taking a close look at the independent nature of our position, the tools we have available to make stronger and more trusting relationships, and how we can better communicate with other public officials.

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

- *describe the three most important resources available to County Auditors to build effective working relationships; and*
- *recognize common hazards and dangers that can hinder an Auditor's ability to gain the trust of other County officials.*

2:20 p.m. *Break*

2:30 p.m. **Fund Accounting 101**
James Wells, Denton County Auditor

An introduction to Governmental Accounting, which is required for all counties. We will focus on the theories behind fund accounting, and on why it is more appropriate for local governments than traditional financial accounting in the private sector. We will also examine the practical considerations of fund accounting including the required funds, the uses of different fund types, and fund accounting as it relates to budgeting and financial reporting.

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

- *discuss the theory behind governmental accounting and how it differs from financial accounting;*
- *identify the required funds and the process of consolidating funds for Texas counties; and*
- *develop responses to the practical considerations between theory and practical application.*

3:35 p.m. *Break*

3:45 p.m. **Understanding the Budget Process in a Texas County**
Wally Hardgrove, First Assistant, El Paso County

This session will provide attendees an understanding of the laws that govern budget adoption, the process and interaction with the Commissioners Court for the adoption of the Budget and the items that are necessary for inclusion in the adopted budget. This session will also provide an overview of the responsibilities of the County Auditor regarding the budget.

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

- *develop effective budget documents that also serve as communication devices to the constituents of the community; and*
- *assemble the legally required components of the budget for inclusion in the adopted documents.*

5:00 p.m. *Adjourn*