

# 61<sup>st</sup> County Auditors Institute

May 7-10, 2019 Austin, Texas

## Monday, May 6

4:00 – 7:00 p.m. **EARLY CONFERENCE CHECK-IN** for New County Auditors Training and the County Auditors Institute

## Tuesday, May 7

**CONFERENCE CHECK-IN** for County Auditors Institute

10:30 a.m. –

1:00 p.m.

1:00 – 1:50 p.m.

**OS – IA**

**Ethics & Values for Texas CPAs & Accounting Professionals**

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.

**OS – I B**

**Fraud Really Happens**

1:50 – 2:00 p.m.

**BREAK**

2:00 – 2:50 p.m.

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

**OS – II B**

**GASB Update – Issuing Statements at the Speed of Light**

\* 4-hours TSBPA ethics session is available for an additional fee.



sponsored by

Lyndon B. Johnson School of Public Affairs, The University of Texas at Austin

in cooperation with

Texas Association of County Auditors



**Tuesday, May 7 (contin.)**

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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.)

OS – IV B  
Economic Update

4:00 – 4:10 p.m.

BREAK

4:10 – 5:00 p.m.

OS – IV A  
Ethics & Values for Texas CPAs &  
Accounting Professionals (cont.)

OS – III B  
Texas 2025

5:30 p.m.

**Welcome Reception**  
Sponsored by the LBJ School of Public Affairs and Pattillo, Brown & Hill, L.L.P.

Glass Oaks Room

**Wednesday, May 8**

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7:30 a.m. BREAKFAST WITH THE EXHIBITORS

8:30 – 8:50 a.m. WELCOME REMARKS

8:50 – 9:40 a.m. **Emotional Intelligence**

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

- Practice self-motivation & tips to share.
- Encourage & Motivate – staff/elected officials.
- Accomplish goals without burning bridges.
- Develop self-control in heated disputes.

9:40-10:30 **TCDRS – Oh, Happy Days!!**

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

- Death benefits.
- Beneficiary designations.
- Additional conditions

**Wednesday, May 8 (contin.)**

10:30 – 10:50 a.m. **BREAK**

10:50 – 11:45 a.m. **Health & Fitness in the Office**

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

- *Apply stress relieving exercise routines in the office.*
- *Plan easy to make snack and meals for the office.*
- *Identify beliefs and practices that lead to unhealthy work environment.*

11:45 a.m. –  
1:00 p.m.

**LUNCH ON YOUR OWN**

**CONCURRENT SESSIONS**

1:00 – 1:50 p.m.

**I A  
Asst. Auditor’s Roles, Assist,  
Analyze and Audit**

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

- *Provide tips to assist their county auditor; and*
- *Develop a strategy to work together.*

**I B  
Courthouse Security**

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

- *Identify allowable uses of courthouse security fund;*
- *Apply governing statutes to placement of equipment;*
- *Determine which records/recordings are subject to open records; and*
- *Identify differences between courthouse security and court security.*

**I C  
Excel At Excel**

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

- *Utilize the top tips and tricks of Excel to make one more productive and efficient.*

1:50 – 2:00 p.m.  
2:00 – 2:50 p.m.

**TRANSITION BREAK**

**II A  
Budget Control**

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

- *List controls that should be in place;*
- *Utilize the P.O. process as a control; and*
- *Relate budget situations to other parties*

**II B  
Financial Controls – Phishing at Its Best**

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

- *Implement controls & procedures to identify potential areas of vendor fraud;*
- *Recognize pitfalls in financial controls related to financial transactions; and*
- *Identify control gaps in current control structure.*

**II C  
Technology Changes**

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

- *Determine what to look for when searching for new software programs;*
- *Explain cloud ownership of data;*
- *Articulate benefits – on-site/off-site; and*
- *Question program controls by software companies.*

**Wednesday, May 8 (contin.)**

2:50 – 3:10 p.m.

**REFRESHMENT BREAK**

3:10 – 4:00 p.m.

**III A**

**Auditing A-Z – Required Reporting**

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

- *Customize an existing audit plan;*
- *Conduct a departmental audit utilizing the customized audit plan; and*
- *Prepare audit report and distribute appropriately.*

**III B**

**Unclaimed Funds & Property**

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

- *Define unclaimed funds – state portion/county portion.*
- *Locate reporting procedures on state website;*
- *Handle balances on expunged cases; and*
- *Print reports once filed.*

**III C**

**Ins and Outs/Ups and Downs of Investments**

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

- *Identify the basic rules & regulations of investments for county's. (County auditors attend training); and*
- *Recognize common pitfalls & mistakes that affect county investments.*

4:00 - 4:10 p.m.

**TRANSITION BREAK**

4:10 - 5:00 p.m.

**IV A**

**Annual Reporting for Federal & State Asset Forfeiture**

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

- *Identify resources for help;*
- *Develop processes to review transactions being reported;*
- *Hold discussions with elected officials to go over report and discuss how to handle any unallowable expenditures; and*
- *List the various reporting deadlines and how to file the reports.*

**IV B**

**Human Resources – Does the Hat Fit?**

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

- *Define FMLA as it applies to employees and department heads; and*
- *Describe hot topics in personnel policy*

**IV C**

**Truth in Taxation – TNT but not Dy-No-Mite!**

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

- *Complete the TNT worksheet accurately;*
- *Explain the required documentation/approval for refunds; and*
- *Identify deductions – abatements, economic/chapter 381, sales tax, indigent health.*

5:30 p.m.

**Dinner Buffet at Estância Brazilian Steakhouse**

*Sponsored by Indigent Healthcare Solutions, McCreary, Veselka, Bragg & Allen, PC and the Texas Association of County Auditors*

**Thursday, May 9**

7:30 a.m.

**BREAKFAST WITH THE EXHIBITORS**

*Pre-Function Area*

8:30 – 10:00 a.m.

**Legislative Update**

10:00 – 10:10 a.m.

**BREAK**

10:10 – 11:20 a.m.

**Cyber Security**

11:20 a.m. –  
12:10 p.m.

**Legal Responsibilities of a County Auditor**

12:10 – 1:30 p.m.

**LUNCH ON YOUR OWN**

**Thursday, May 9 (contin.)**

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1:30 – 3:10 p.m.      **IRS – Audits and Know-how**

3:10 – 3:40 p.m.      **REFRESHMENT BREAK**

3:40 – 4:30 p.m.      **Common Sense 2.0**

4:30 p.m.              **ADJOURN**

**Friday, May 10**

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7:30 a.m.              **BREAKFAST WITH THE EXHIBITORS**

8:30 – 9:45 a.m.      **Active Shooter Workshop– Part 1**

9:45 – 10:00 a.m.    **BREAK**

10:00 – 11:20 a.m.   **Active Shooter Workshop – Part 2**

11:30 a.m.            **ADJOURN THE 61<sup>ST</sup> COUNTY AUDITORS INSTITUTE**