Monday, May 6		
4:00 – 7:00 p.m.	EARLY CONFERENCE CHECK-IN for New County Auditors Training and the County Auditors Institute	Foyer/Atrium

Tuesday, May 7 10:30 a.m. – 1:00 p.m.

CONFERENCE CHECK-IN for County Auditors Institute

OPTIONAL SESSIONS	San Marcos	Brazos
1:00 – 1:50 p.m.	Managing Ethical Dilemmas for Texas CPAs Allison McLeod, Senior Lecturer, the University of North Texas A CPA is challenged in today's work world to not only serve his/her client or employer but also to protect the public interest by ensuring that there is transparency in financial reporting or there is fair administration of the tax laws. In balancing the two interests, a CPA may find him or herself in an ethical dilemma. This course covers not only basic ethical frameworks, but also specific rules governing CPA practice and responsibilities. It concludes with a section on how a CPA can put his or her ethics into action. Course Objectives ■ To educate licensees in ethics of professional accounting as Texas CPAs. ■ To convey the intent of the Rules of Professional Conduct in the performance of professional accounting services/work, not to adhere to the mere technical compliance of such rules. ■ To assist the Texas CPA in applying ethical judgment in interpreting the rules and determining public interest. Public interest should be placed ahead of self-interest, even if it means a loss of job or client. ■ To review and discuss the Rules of Professional Conduct and their implications for persons in a variety of practices, including: ➤ CPAs in client practice of public accountancy who perform attest and non-attest services per § 501.52. ➤ CPAs employed in industry who provide internal accounting and auditing services. ➤ CPAs employed in education or in government accounting or auditing.	Fraud Really Happens Agent David Borushko, FBI Agent Borushko will review several fraud case studies with the audience. He will focus on the potential corruption indicators, warning signs, and red flags that were present but many times missed. At the conclusion of this session, participants should be able to Identify indicators of potential corruption; and Cite appropriate contacts for further investigation (e.g. county attorney, district attorney, Rangers, FBI, etc.).

1:50 – 2:00 p.m.

BREAK

Day One: Tuesday, May 7 (continued)

OPTIONAL SESSIONS	San Marcos	Brazos
2:00 – 2:50 p.m.	Managing Ethical Dilemmas for Texas CPAs (cont.)	OS – II B GASB Update – Issuing Statements at the Speed of Light Dr. Michael Granof, The University of Texas at Austin In this session a member of the Governmental Acounting Standards Board will provide an overview of key pronouncements that will soon have to be implemented or are currently in progress. These include statements on leasing, fiduciary activities, debt disclosures, interest costs, conduit debt and cloudbased computing arrangements. In addition, the session will focus on a project underway that has the potential to result in substantial revisions to the current reporting model. At the conclusion of this session, participants should be able to • Describe recent GASB updates that impact county business and financial reporting.
2:50 – 3:10 p.m.	REFRESHMENT BREAK	
3:10 – 4:00 p.m.	Managing Ethical Dilemmas for Texas CPAs (cont.)	Texas Economic Update Christopher Slijk, Assistant Economist, Federal Reserve Bank of Dallas At the end of 2018, economic conditions in Texas began to slow as oil prices declined and there was increased uncertainty about the global economy and trade restrictions. While the forecast has improved since January, it still suggests weaker job growth this year than in 2018. The three primary factors facing the Texas economy in 2019 remain historically tight labor markets, lower oil prices and continued uncertainty about trade restrictions. Overall Texas will likely have a good year in 2019 – just not quite as strong as last year. At the conclusion of this session, participants should be able to List at least two factors that will impact the Texas economy in 2019.
4:00 – 4:10 p.m.	BREAK	

Day One: Tuesday, May 7 (continued)

OPTIONAL SESSIONS	San Marcos	Brazos
4:10 – 5:00 p.m.	Managing Ethical Dilemmas for Texas CPAs (cont.)	Texas 2025 Dr. Lila Valencia, Senior Demographer, Texas Demographic Center Texas has added more population than any other state for over a decade. Although Texas is growing rapidly and substantially, population change is not evenly distributed across the state or among its race/ethnicity groups. The source and distribution of population growth in the state has varying implications for infrastructure and demands for goods and services in Texas along with potential challenges for maintaining inclusive and equitable economic growth. At the conclusion of this session, participants should be able to Describe at least two demographic trends that Texas counties should consider when developing their long-term strategic plans and budgets.
5:30 p.m.	Welcome Reception Sponsored by the LBJ School of Public Affairs and Pattillo, Brown & Hill, L.L.P.	Glass Oaks

Day Two: Wednesday, May 8

7:30 a.m. BREAKFAST WITH THE EXHIBITORS The Arbor
8:30 – 8:50 a.m. Welcome Remarks Ballroom A

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

Dr. Sherry Yellin, Principal, The Learning Connection, Inc.

Business is easy until people get involved. Emotional Intelligence is about how to operate with the human element. This science-based field provides practical suggestions for how we can leverage our social and emotional skills to better manage ourselves, influence others, make decisions, negotiate the stressors in life, and produce higher quality results.

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

- Identify common ways one unintentionally sabotages performance and cause unnecessary problems;
- Explore the science of Emotional Intelligence and its role in fostering a healthy, productive, and respectful culture;
- Discuss strategies for reducing stress and increasing influence through self-awareness, interpersonal connection, and empathy; and
- Apply strategies to personal and professional situations.

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

Amy Campbell, Texas County & District Retirement System (TCDRS)

During this presentation, you'll find out about the three key features that make TCDRS unique among public pension plans. We'll show you how one of those features — flexibility and local control — helped two employers keep their plan rates affordable and stable. Plus, you'll get an overview of how the plan works to provide county and district employees a secure retirement benefit.

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

- Explain how TCDRS is structured; and
- Describe how the TCDRS retirement system is different from other retirement plans.

10:30 – 10:50 a.m. **BREAK**

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

Jim Loomis, Assistant County Auditor, Cass County

This interactive session will discuss and demonstrate exercise techniques adoptable for the office. Options for nutritional snacks and quick, healthy meals will be presented. Strategies will be presented, based on scientific studies, on easy to follow healthy lifestyle choices that are easy to follow for maximum beneficial results.

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; and
- Identify beliefs and practices that lead to unhealthy work environment.

11:45 a.m. – 1:00 p.m.

LUNCH ON YOUR OWN

CONCURRENT	Ballroom A	Ballroom B	Wedgwood
1:00 – 1:50 p.m.	Asst. Auditor's Roles: Assist, Analyze and Audit Kristin Bulanek (Galveston); Krissa Garner-Dolezal (Montgomery); Jim Loomis (Cass), Bill Telford (San Patricio) This session is designed to be interactive with the audience. Techniques and procedures, learned and established methods of communication and interpersonal working skills will be presented to the audience from the Assistant Auditor perspective for the goal of establishing a better work environment within the office of the Auditor. Session attendees will be provided insights from real life situations from panel members and the resolutions that were attained. At the conclusion of this session, participants should be able to Identify techniques to work efficiently and effectively with a new County Auditor; Utilize established procedures and interpersonal skills with established County Auditors; and Recognize and establish communication skills needed for the busy office.	Somebody's Watching You Courthouse Security Terry Pickering, Law Enforcement Consultant, Texas Association of Counties Every working day courthouses are visited by numerous citizens, many of whom may be disgruntled and angry to the point of committing acts of violence. If courts cannot secure the safety of its judicial officers and the public inside the courthouse doors, they surely cannot secure justice for society beyond them. This session will provide a brief history of court security, current trends and provisions of Texas Senate Bill 42 effecting courts and courthouse security to include a presentation of information pertaining to courthouse security funds and applicable uses, records retention of video surveillance, and open records requests. 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 @ Excel Kent Reeves, Auditor, Bosque and Hamilton Counties This hands-off presentation provides key tricks that will make participants more efficient and productive when creating and using Excel spreadsheets. Participants should print the class materials in advance so that they can follow along with the exercises and make notes. At the conclusion of this session, participants should be able to Navigate Excel like never before; Simplify powerful formulas; Create tables, filters, lists and graphs; Organize and format worksheets quickly and easily; Create graphs like a pro; Use special functions and editing shortcuts; Autofill and flash fill large data ranges with ease; and Utilize other powerful features in Excel.

CONCURRENT	Ballroom A	Ballroom B	Wedgwood
CONCURRENT 2:00 – 2:50 p.m.	II A Budgetary Controls & Compliance Nathan Cradduck, Auditor, Tom Green County This session focuses on enforcement of the County budget after adoption. It will include a discussion of effective tools to ensure budgetary compliance, the benefits and challenges of adhering to the budget as a fiscal year progresses, and the impact on long-term planning by sticking to a budget plan. Participants will be encouraged to share and discuss their current approach to budget compliance and how to implement changes that may be necessary. At the conclusion of this session, participants should be able to List effective internal controls for administering the County budget; Utilize purchase orders to ensure budgetary	II B Financial Controls - Phishing at Its Best Jo Ann Lloyd (Harris County); Leslie Wilks Garcia (Harris County) By implementing an effective fraud awareness program, management can significantly reduce the cost and exposure of fraud within an organization. For government entities, Business E-Mail Compromise (BEC) has become a significant control concern. Learn how to identify your organization's control risks related to BEC and the resources for mitigating them. At the conclusion of this session, participants should be able to Implement controls and 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 Software Systems and Pros and Cons of Data Storage Carlos Pereda, Auditor, Zavala and Dimmit Counties In this session we will discuss when it is time to change software systems and the process of looking for a new system, including what questions to ask. We will also look at the different platforms of mass data storage applications available and what is best suited for your needs. 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		
CONCURRENT SESSIONS	Ballroom A	Ballroom B	Wedgwood
3:10 – 4:00 p.m.	III A Auditing A-Z – Required Reporting Randall Rice, Auditor, Galveston County Auditing is an independent, statutory-driven and assurance activity designed to add value and improve a county's operations. The objective of the auditor is to assure the taxpayer of the integrity and accuracy of the financial transactions and to assist county officials and staff in ensuring the mitigation of risks and providing an independent appraisal and analysis of the activities reviewed. In order for the desired results to be realized, auditors must perform their work fully and objectively, that is, be independent of the activities they audit. They must have no authority over or responsibility for the activities they audit. At the conclusion of this session, participants should be able to Explain the audit authority of the County Auditor; Determine the audit universe and available staff hours; Prepare the audit program based on the audit standards and internal control environment; and Document the findings and recommendations using an audit work plan checklist.	III B Unclaimed Funds & Property Ashley Bullock, Holder Reporting and Education, Texas Comptroller of Public Accounts This presentation will include information about reporting unclaimed property to the Texas Comptroller of Public Accounts as it relates to County Treasurers and other county offices. At the conclusion of this session, participants should be able to Define unclaimed funds – state portion/county portion; Locate reporting procedures on state website; and Handle balances on expunged cases.	III C Ins and Outs/Ups and Downs of Investments Amy Perez, Director, Financial Management, Harris County Implementing simple internal controls in your investment process has several benefits to your organization. These controls can help mitigate fraud, keep your organization in compliance with your investment policy and PFIA, ensure you are getting the best rate on your investments, and reduce human error. Being able to identify common mistakes and knowing how to avoid them going forward is key when managing your investment portfolio. At the conclusion of this session, participants should be able to Identify the basic rules and regulations of investments for counties; and Recognize common pitfalls and mistakes that affect county investments.

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

CONCURRENT SESSIONS	Ballroom A	Ballroom B	Wedgwood
4:10 - 5:00 p.m.	IV A Auditing Chapter 59 - District Attorney's Office Toni Ramirez, Director of Audit Services and Special Projects, Bexar County	IV B Human Resources – Does the Hat Fit? Michele Arseneau, HR Consultant, Texas Association of Counties	IV C Truth in Taxation – TNT but not Dy-No-Mite! Deborah Wheeler, Client Liaison, Perdue Brandon Fielder Collins & Mott, LLP
	This session will provide an overview of how to prepare, plan, and perform the Chapter 59 Audit of the District Attorney's Office as required by the Code of Criminal Procedure and reported on the Office of Attorney General Chapter 59 Asset Forfeiture Report. 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.	This presentation will discuss some often overlooked requirements of some federal laws including the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Family and Medical Leave Act, Equal Employment Opportunity Commission guidance, auditing I-9 forms and other newsworthy human resource topics. At the conclusion of this session, participants should be able to Describe COBRA compliance shortfalls; Avoid discrimination in enforcing the FMLA; Explain EEOC guidance on pregnancy and gender issues; and Conduct an I-9 Audit.	Will the Texas Legislature blow up current law? Will any new changes impact the 2019 tax rate? Getting prepared for the next round of TNT with this session. At the conclusion of this session, participants should be able to Report required data to designated person completing TNT worksheets; Explain the required documentation/approval for certain refunds; and Address special steps such as sales tax, housing state prisoners, and indigent health.
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5:30 p.m.

Dinner Buffet at Estância Brazilian SteakhouseSponsored by Indigent Healthcare Solutions; McCreary, Veselka, Bragg & Allen, PC and the Texas Association of County Auditors

Day Three: Thursday, May 9

Thursday, May 9

7:30 a.m.

BREAKFAST WITH THE EXHIBITORS

The Arbor

Legislative Update

Chuck Rice, Chuck Rice Group; Paul Sugg, Legislative Director, Texas Association of Counties

The 86th Legislature has spent much of its time on issues affecting local government, with a focus on school finance and more restrictive revenue caps on counties and cities. Learn more about these and other significant county issues, and the broader themes of this legislative session.

At the conclusion of this session, participants should 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.

10:00 – 10:15 a.m.

BREAK

10:15 – 11:45 a.m.

Security Concerns for Finance and Accounting

Ny Brown, Senior Systems Administrator, Texas Association of Counties; Matt Bruns, Senior Systems Administrator, Texas Association of Counties

Finance and Accounting personnel handle critical transactions that make them high value targets for cybercriminals. Learn about the current threat landscape and how to protect your operations and data by applying tried and true best practices across the industry. Topics covered include wire fraud, phishing attacks, and the dark economy that is selling access to compromised data.

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

- List at least three primary areas of concern with regards to cybersecurity; and
- Explain best practices for county government to maintain a secure cyber presence.

11:45 a.m. – 1:00 p.m.

LUNCH ON YOUR OWN

1:00 – 1:15 p.m.

TACA Listserv Update

Dawn Noufer, Texas Association of Counties

This session will brief all TACA members on the new developments and tools available in the revamped TACA Listserv. This technology crowd sources answers from fellow auditing professionals and provides quick answers and references to conduct daily work.

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

• Describe and utilize new functionality in the TACA Listserv.

1:20 - 2:30 p.m.

Common Sense 2.0

County Auditors constantly face work situations, and often crises, where common sense, county policy, and state and federal laws conflict. So, whatever they do, it's wrong. If they follow common sense in their response, they may violate policy or the law. Or, if they follow state law, they must necessarily violate a federal law. And often, the strictly legal response is so bizarre that common sense tells them not to do it.

In this revamped interactive session, the "auditor" and his "assistants" once again present these situations to the audience. An expert panel takes over and responds to both the situation and to the proposed actions. They will cite relevant laws and policies, expound from their own experiences, and offer a more sound plan of action for the audience.

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

- Cite relevant laws and policies; and
- Determine a thoughtful plan of action which considers numerous and, at times, conflicting variables.

Day Three: Thursday, May 9 (continued)

2:30 – 3:20 p.m. **IRS – Audits and Know-How**

Ballroom A

Robert Reetz, Partner, McGINNIS LOCHRIDGE

This session will provide the audience with an understanding of how to handle an employment tax audit by the Internal Revenue Service. The topics will include how the assessment is made, what defenses are available, including the 530 Safe Harbor and a discussion about the different factors in determining whether a worker is an employee or an independent contractor.

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

- Explain facts about recent Tax Court ruling (Williamson County, Texas v. Commissioner);
- Explain various defenses available to an IRS employment tax assessment; and
- Adequately prepare for an IRS audit.

3:20 – 3:40 p.m.

REFRESHMENT BREAK

3:40 - 4:30 p.m.

Counties by Population Size

This session will bring together individuals from similarly sized counties to discuss issues and challenges that are common amongst specific population densities. Reference your nametag to determine which session you should attend.

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

• Assess challenges and needs specific to county size and resources.

Small (<25,000 population) Tragina Smith (Live Oak County), Loretta Key (Eastland County)	Wedgwood
Medium (25,000 - 100,000 population) Tracy Barrera (Atacosa County); Jim Loomis (Cass County)	Glass Oaks
Medium-Large (100,001 - 250,000 population) Kris Klein (Guadalupe County); Jennifer Lyon (Johnson County)	Ballroom A

Large (>250,000 population)

Jeff May (Denton County)

Ballroom B

4:30 p.m.

ADJOURN

Day Four: Friday, May 10

Friday, May 10

7:30 a.m. BREAKFAST WITH THE EXHIBITORS The Arbor 8:30 – 9:45 a.m. Active Shooter Workshop – Part 1 Ballroom A

Aristides "Harry" Jimenez, Deputy Chief Criminal Investigator, Bexar County Criminal District Attorney's Office

This session will discuss who survives active shooter events and why. The presenter will focus on the psychology of how humans behave under stress as well as how civilians can take in information in the best possible way to survive an incident and deal with the aftermath. Not having a pre-existing plan can kill you.

The effects of life-threatening stress on your bodily systems severely limit your ability to both perceive information and make appropriate response plans. Do not be a victim be a survivor ...What you do matters!

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

 Describe stress responses and strategies to harness this response for action; and

Develop a pre-existing plan for a life-threatening incident.

9:45 – 10:00 a.m. **BREAK**

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

See above

11:20 - 11:30 a.m. **CLOSING REMARKS**

11:30 a.m. ADJOURN THE 61st COUNTY AUDITORS INSTITUTE



WE WANT YOU!

to join the 2020 County Auditors Institute Planning Committee!

Do you:

- know a subject matter expert?
- care about what topics are presented at the institute?
 - want to get to know your fellow auditors better?

Get involved! Tell us all about how you'd like to help with future County Auditors Institutes here:

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