



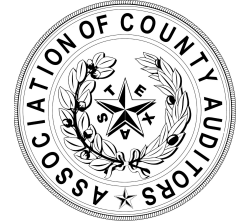
Fifty-Fifth County Auditors Institute

sponsored by

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

in cooperation with

Texas Association of County Auditors



ALL CONFERENCE SESSIONS WILL OCCUR AT THE DOUBLETREE HOTEL

Monday, May 6, 2013

4:00 - 7:00 p.m.	EARLY CHECK-IN for New County Auditors Training and the County Auditors Institute	<i>DoubleTree Hotel Lobby</i>
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Tuesday, May 7, 2013

10:30 a.m. - 1:00 p.m.	CHECK-IN	<i>DoubleTree Hotel Lobby</i>
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1:00 - 1:50 p.m.	OPTIONAL SESSIONS I OS – IA Ethics & Values for Texas CPAs & Accounting Professionals* Carolyn Conn, CPA, CFE (<i>Associate Professor of Accounting, St. Edwards University</i>)	<i>DeZavala</i>
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The study of ethics provides essential skills and reference points for all members of the accounting profession – whether working in the government or private sector. As required by the Texas State Board of Public Accountancy, this course includes discussion of: ethical principles and values; ethical reasoning and dilemmas; the TSBPA’s Rules of Professional Conduct (including recent changes); and case studies that require application of ethical principles, values, and ethical reasoning. This course meets the requirements of the TSBPA for all CPAs licensed in Texas to complete a four-hour CPE ethics course every two years.

The primary learning objectives of this course are those prescribed by the TSBPA in Rule § 523.131 of the Texas Administrative Code:

- 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 services or 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 persons in a variety of practices.

** The Ethics Session required a separate registration and materials fee. Only individuals who pre-registered for this session will be allowed to participate.*

Tuesday, May 7, 2013 (cont.)

1:00 - 1:50 p.m. **OS – IB A District Judge’s Perspective of the County Auditor Role** *Phoenix North & Central*

Moderator:
David Austin (*County Auditor, Ector County*)

Panelists:
Hon. David Berchelmann (*37th Judicial District*)
Hon. Deborah Oakes Evans (*87th Judicial District*)
Hon. Lora Livingston (*261st Judicial District*)

Ever wonder what your District Judge wants, needs, or expects of the County Auditor? A panel discussion will provide an insider's view of a District Judge's expectations of and relationships with their County Auditor. Learn what a District Judge requires of the County Auditor and the best ways to productively work with the Judge and his/her staff.

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

- summarize how a District Judge defines their relationship with the County Auditor; and
- explain what a District Judge expects of a County Auditor.

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

2:00 - 2:50 p.m. **OPTIONAL SESSIONS II**
OS – II A Ethics & Values for Texas CPAs & Accounting Professionals* (*cont.*) *DeZavala*

OS – II B Who, What, Where and Why – Everything You Need to Know About Purchasing Co-ops But Were Afraid to Ask *Phoenix North & Central*
Cyd Grimes, CPM (*Purchasing Agent, Travis County*)

Come hear the pros and cons of buying off Cooperative contracts. As well, learn about the rules and procedures for buying or starting a cooperative.

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

- identify major purchasing co-ops;
- recognize the benefits of joining a co-op; and
- decide which course of action to take when making purchasing recommendations.

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

3:10 - 4:00 p.m. **OPTIONAL SESSIONS III**
OS – III A Ethics & Values for Texas CPAs & Accounting Professionals* (*cont.*) *DeZavala*

Tuesday, May 7, 2013 (cont.)

3:10 - 4:00 p.m.	<p>OS – III B County Budgeting & Truth-in-Taxation: Open Government Transparency Tools and Models</p> <p>Frank Alvarez, CPM (<i>Senior Analyst, Economic Development & Analysis, Texas Comptroller of Public Accounts</i>)</p> <p>Ginger Lowry, MPA (<i>Senior Analyst/Project Manager, Economic Analysis & Development, Texas Comptroller of Public Accounts</i>)</p> <p>Connie Rose, RPA (<i>Team Lead, Arbitration & Information Services, Property Tax Assistance, Texas Comptroller of Public Accounts</i>)</p> <p>This session will identify budgeting procedures, related financial management tools and open government models counties may adopt or adapt to their requirements.</p> <p><i>At the conclusion of this session, participants will be able to...</i></p> <ul style="list-style-type: none">• develop a budget calendar tool in compliance with Texas truth-in-taxation laws;• create a detailed list of required public hearings and postings;• articulate the difference between budgeting best practices and requirements; and• incorporate recently-legislated open government and financial transparency rules into county budgeting processes.	<p><i>Phoenix North & Central</i></p>
4:00 - 4:10 p.m.	<p>BREAK</p>	
4:10 - 5:00 p.m.	<p>OPTIONAL SESSIONS IV</p> <p>OS – IV A Ethics & Values for Texas CPAs & Accounting Professionals*(cont.)</p> <p>OS – IV B Employee Versus Independent Contractor Issues</p> <p>Todd Weidner (<i>Federal, State and Local Government Specialist, IRS</i>)</p> <p>This presentation will discuss the factors and categories an entity needs to consider when making a determination whether to treat a worker as an employee or as an independent contractor. There will also be a discussion about worker positions encountered during Federal, State or Local Governments examinations.</p> <p><i>At the conclusion of this session, participants will be able to...</i></p> <ul style="list-style-type: none">• identify an employee or contract laborer;• discuss the record keeping requirements for payments for services rendered; and• determine which payees should receive a Form 1099 at year end.	<p><i>DeZavala</i></p> <p><i>Phoenix North & Central</i></p>
5:30 p.m.	<p>Welcome Reception</p> <p><i>Sponsored by the LBJ School of Public Affairs and Pattillo, Brown & Hill, L.L.P.</i></p>	<p><i>Phoenix South</i></p>

** The Ethics Session required a separate registration and materials fee. Only individuals who pre-registered for this session will be allowed to participate.*

Wednesday, May 8, 2013

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>
	Presiding: Ellen Friar (<i>President, Texas Association of County Auditors</i>)	
8:30 - 8:50 a.m.	Welcome Remarks: Barry Bales, PhD (<i>Assistant Dean for Professional Development, LBJ School of Public Affairs, University of Texas at Austin</i>)	<i>Phoenix Ballroom</i>
8:50 - 9:40 a.m.	Hard Calls in History: The Mahatma and the Eternal Spirit of 42 Mark Warren (<i>Texas Association of Counties</i>) What cause is so precious that intelligent risk is worth taking? What characteristics are represented again and again in the greatest decisions? In American history, whether making a decision that would fundamentally change major league baseball or proceeding through the daily evolution of Texas County government, the characteristics of great decisions and the best qualities of the decision-makers come together to yield a significant product. This presentation focuses on a leadership decision that was right, just and visionary despite the perils of incredible risk. It will examine the key qualities in the best decisions, the mutual characteristics shared by the decision-makers and the unique yet counterintuitive mindsets which set aside personality, personal feeling and personal gain to suffer a cause greater than one's self. <i>At the conclusion of this session, participants will be able to...</i> <ul style="list-style-type: none">• list the characteristics of the great decision-makers;• define the qualities of the great decisions as listed by McCain and Salter; and• develop an application for the characteristics and qualities in your daily leadership experiences.	<i>Phoenix Ballroom</i>
9:40 - 10:30 a.m.	Red Flags and Response to Fraud Billy Petty, CFE (<i>Austin Police Department, White Collar Crime Unit</i>) In this session, participants will be provided some common red flags of fraud and theft, many of which will be illustrated through real-world case studies in which government was either a victim of fraud or a tool used to facilitate fraud. The session will conclude with options for auditors on how to respond to discovering a potential criminal act as well as what constitutes a criminal act. <i>At the conclusion of this session, participants will be able to...</i> <ul style="list-style-type: none">• identify the key red flags for embezzlement and fraud; and• describe common methods employed to embezzle from or defraud an organization.	<i>Phoenix Ballroom</i>
10:30 - 10:50 a.m.	BREAK	

Wednesday, May 8, 2013 (cont.)

10:50 - 11:50 a.m. **County Area/Regional Meeting**

This session will bring together individuals from TACA-specific areas to discuss issues that are of particular concern to their region. Signage in the pre-function area will help you determine which session you should attend.

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

- assess regional challenges and needs.

Area 1	<i>Moderators:</i> Mark Dill (Hutchinson Co.), Gina Jones (Lamb Co.)	<i>Phoenix North - front</i>
Area 2	<i>Moderators:</i> Wally Hardgrove (El Paso Co.), Nathan Craddock (Tom Green Co.)	<i>DeZavala</i>
Area 3	<i>Moderators:</i> Tragina Smith (Live Oak Co.), Susan Yeatts (Bexar Co.)	<i>Phoenix North - back</i>
Area 4	<i>Moderators:</i> Linda Fong (Hidalgo Co.), Ida Martinez (Willacy Co.)	<i>Robertson North</i>
Area 5	<i>Moderators:</i> Raymie Kana (Colorado Co.), Betty Jez (Austin Co.)	<i>Phoenix Central - front</i>
Area 6	<i>Moderators:</i> Ray Stelly (Polk Co.), Keith Hawkes (Jefferson Co.)	<i>Phoenix South - back</i>
Area 7	<i>Moderators:</i> Kathy Hollomon (Navarro Co.), Lisa Smith (Bastrop Co.)	<i>Phoenix Central - back</i>
Area 8	<i>Moderators:</i> Laurie Wolozyn (Gregg Co.), Dawn Jones (Harrison Co.)	<i>Phoenix South - front</i>
Area 9	<i>Moderators:</i> Stan McBroom (Hood Co.), Richey Rivers (Grayson Co.)	<i>DeWitt</i>

11:50 a.m. -
1:30 p.m.

LUNCH ON YOUR OWN

1:30 - 2:20 p.m.

CONCURRENT SESSIONS I

I A – The Fundamentals of an Internal Audit

Phoenix North

John Reynolds, CPA

This session will review the how, what, why and when of an internal audit program with a special emphasis on the HOW. HOW to design an internal control questionnaire. HOW to identify audit objects. HOW to report your findings. And much, much more.

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

- develop standardized procedures for internal audits and reviews;
- design a basic audit program;
- identify audit objectives and risks; and
- identify weak departmental processes and provide recommendation for improvement.

I B – TJPC/CSCD Reporting Updates

Phoenix Central

Dan Arrigona (*Interim Chief Financial Officer, Texas Juvenile Justice Department*)

Marcia Roberts (*Director of Internal Operations, TDCJ-CJAD*)

Representatives from the Community Justice Assistance Division and the Texas Juvenile Justice Department will provide attendees with an annual update as well as a review on reporting financial information.

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

- report in an electronic format the required activity, on a quarterly basis, to the State Criminal Justice Assistance Division; and
- report in an electronic format the required activity, on a quarterly basis, to the Texas Juvenile Justice Division.

Wednesday, May 8, 2013 (cont.)

1:30 - 2:20 p.m.

I C – Fair Labor Standards Act (FLSA) and Payroll – County Style

Phoenix South

Bob Grazioli (*HR Director, Comal County*)

This presentation addresses some of the basic (initial) legislation that drives compensation including the most recent pieces that affect all organizations - the Lilly Ledbetter Pay Act and the Health Care Reform Act. The instructor will provide policy templates. As well, he will cover the exempt status that are applicable to County government and review the Safe Harbor provisions that can assist entities in developing one if they don't already have it.

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

- assemble a list of statutes relevant to the preparation of payroll and compliance;
- prepare an employee manual which complies with related statutes; and
- determine what authority the Auditor has when timesheets or payroll are prepared contrary to policy.

2:20 - 2:30 p.m.

BREAK

2:30 - 3:20 p.m.

CONCURRENT SESSIONS II

II A – Preparing for a Local Revenue Funds Audit by the Comptroller's Office

Phoenix North

Julie Farney Walter (*Audit Trainer, Texas Comptroller of Public Accounts*)

Lindsey Klein (*Audit Trainer, Texas Comptroller of Public Accounts*)

The overall audit process will be explained in this session. Types of records and common errors associated with local revenue audits will also be discussed.

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

- determine the list of records required when auditors arrive;
- reconcile collections records with reports submitted to the State; and
- identify publications of fees published by the Comptroller's Office or Office of Court Administration.

II B – The Cost of Disorganization (and How to Fix it)

Phoenix Central

Catharine Murphy (*Passion for Order*)

Participants will learn the root causes of office clutter and inefficiency and the cost of disorganization. They will learn how defined systems can create repeatable office processes, which then can be optimized to improve workflow, increase productivity, and increase revenue.

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

- apply best practices to establish an effective and efficient paper and electronic filing system; and
- reduce their daily clutter and increase efficiency.

Wednesday, May 8, 2013 (cont.)

2:30 - 3:20 p.m.

II C –Fringe Benefits and Accountable Plans

Phoenix South

Steve C. O'Brien (*Federal, State and Local Government Specialist, IRS*)

This presentation will focus on taxable and non-taxable fringe benefits, including their definitions. The fringe benefits to be discussed will include, but not be limited to, travel, meal allowances, and employer-provided automobiles. The presentation will also cover accountable plan rules (accountable plan versus non-accountable plan, and the tax consequences of not meeting the rules), and substantiation requirements.

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

- identify changes to taxable fringe benefit guide; and
- explain commuting rules, uniforms and travel (day trips).

3:20 - 3:40 p.m.

REFRESHMENT BREAK

Sponsored by the Texas Association of Counties

3:40 - 4:30 p.m.

CONCURRENT SESSIONS III

III A – Auditing the Tax Office (Part 1)

Phoenix North

Julie Hillhouse (*Senior Internal Auditor, Tarrant County*)

Kathy Hollomon (*County Auditor, Navarro County*)

Tim Morton (*Internal Audit Manager, Dallas County*)

Virginia Porter (*County Auditor, Dallas County*)

How to evaluate the control framework and address the greatest risks, while interacting with the elected official to support change initiatives. The presentation addresses sample memorandum delineating the scope and general procedures, including property tax appraisal and collection, accounting/reconciliation, security (cash and technology), economic development/tax exemptions, and non-property tax activity. The session will include insights and success stories regarding motor vehicle check kiting schemes.

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

- formulate an audit plan tailored to tax office collections 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.

III B – Auditing in the Digital World

Phoenix Central

Randall Rice (*First Assistant County Auditor, Collin County*)

In the digital world, an audit is not so much a test of financial status, but instead a statement of condition at a precise and unique moment in time, of which internal, financial, and compliance audits are mere subsets. IT audits examine who can do what in the system; how transactions are processed, summarized and reported; and if the controls, configuration, tables, and instructions for a transaction have changed from what was approved.

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

- identify when and where data can be manipulated without being detected in a paper audit;
- describe how data can be validated with the use of technology; and
- apply techniques for detecting errors, irregularities or omissions with the use of technology.

Wednesday, May 8, 2013 (cont.)

3:40 - 4:30 p.m.

III C – The Benefits of Knowing the Basics of FMLA and Workers Comp (Part 1)

Phoenix South

Michele R. Arseneau (*HR Consultant, Texas Association of Counties*)

The objective of this session is to make sure participants understand their responsibilities as a supervisor with respect to the requirements of the FMLA and Workers Comp. Participants will understand when and how the two regulations have overlapping application. Supervisors have personal liability under the FMLA and face personal judgments when interfering with their employees' rights. There are many instances when the two regulations have to be applied concurrently.

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

- effectively use FMLA and Workers Compensation to their county's benefit;
- coordinate paid leave to run concurrently with FMLA/WC; and
- update their own county policies, if and when necessary, by using resources provided in this session.

4:30 - 4:40 p.m.

BREAK

4:40 - 5:30 p.m.

CONCURRENT SESSIONS IV

IV A – Auditing the Tax Office (Part 2)

Phoenix North

Julie Hillhouse (*Senior Internal Auditor, Tarrant County*)

Kathy Hollomon (*County Auditor, Navarro County*)

Tim Morton (*Internal Audit Manager, Dallas County*)

Virginia Porter (*County Auditor, Dallas County*)

How to evaluate the control framework and address the greatest risks, while interacting with the elected official to support change initiatives. The presentation addresses sample memorandum delineating the scope and general procedures, including property tax appraisal and collection, accounting/reconciliation, security (cash and technology), economic development/tax exemptions, and non-property tax activity. The session will include insights and success stories regarding motor vehicle check kiting schemes.

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

- formulate an audit plan tailored to tax office collections 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.

Wednesday, May 8, 2013 (cont.)

4:40 - 5:30 p.m.

IV B – System Integrity

Phoenix Central

Randall Rice (*First Assistant County Auditor, Collin County*)

Data integrity begins with understanding the data inputs and their accuracy; participating in the installation of the software; and ensuring configurations, segregations, and controls as approved by the department head/elected official have not changed. Test cases of data input should be used on a regular basis to see if the electronic output matches the manual input. Input controls, standard forms, account controls, and cross reference of forms to input data are needed. Authentication of identity, rotation of duties, and required password changes help ensure there is no manipulation of the data in and summaries out. Even then, there is still the problem of everything matching – deposits are right, fees charged are right, accumulations of amounts are right – and yet someone could be falsifying data that is not part of the normal audit or the electronic checking.

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

- determine the adequacy of the system controls and documentation; and
- develop an IT internal control checklist.

IV C – The Benefits of Knowing the Basics of FMLA and Workers Comp (Part 2)

Phoenix South

Michele R. Arseneau (*HR Consultant, Texas Association of Counties*)

The objective of this session is to make sure participants understand their responsibilities as a supervisor with respect to the requirements of the FMLA and Workers Comp. Participants will understand when and how the two regulations have overlapping application. Supervisors have personal liability under the FMLA and face personal judgments when interfering with their employees' rights. There are many instances when the two regulations have to be applied concurrently.

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

- effectively use FMLA and Workers Compensation to their county's benefit;
- coordinate paid leave to run concurrently with FMLA/WC; and
- update their own county policies, if and when necessary, by using resources provided in this session.

6:00 p.m.

Dinner Buffet

Pappasito's Cantina

Sponsored by Indigent HealthCare Solutions and McCreary, Veselka, Bragg & Allen, PC

Thursday, May 9, 2013

7:30 a.m.	BREAKFAST WITH THE EXHIBITORS <i>Continental breakfast provided by the LBJ School of Public Affairs</i>	<i>Pre-Function Area</i>
	Presiding: Shelly Atteberry (<i>Institute Chair, Texas Association of County Auditors</i>)	
8:30 - 9:20 a.m.	Recent GASB Pronouncements and Their Accounting and Fiscal Implications for Texas Counties Michael H. Granof, PhD (<i>Ernst & Young Distinguished Centennial Professor in Accounting and Distinguished Teaching Professor of Business and Public Affairs, The University of Texas at Austin</i>)	<i>Phoenix Ballroom</i>
	<p>This session will focus on key recent pronouncements that are certain to have a significant impact on the financial statements of Texas counties and potentially on substantive fiscal policies. Special emphasis will be placed on standards pertaining to retirement benefits and deferred inflows and outflows of resources.</p> <p><i>At the conclusion of this session, participants will be able to...</i></p> <ul style="list-style-type: none">• explain the basics of recent GASB pronouncements, especially those relating to pensions; and• assess the impact that they will have on their county's financial statements.	
9:20 - 10:10 a.m.	Property Tax Revenue and Appraisal Caps and Impacts on Local Governments Edward Dion (<i>County Auditor, El Paso County</i>)	<i>Phoenix Ballroom</i>
	<p>This session is an overview of Property Tax Revenue and Appraisal Caps and Impacts to Local Governments based on information presented to the County Judges and Commissioners in January 2013. This session is intended as a resource to assist in explaining local taxation to other county officials and taxpayers and touches upon the fiscal impacts on counties due to changes to the current system.</p> <p><i>At the conclusion of this session, participants will be able to...</i></p> <ul style="list-style-type: none">• explain property tax issues to other county officials; and• forecast the effect any changes would have on the current system.	
10:10 - 10:30 a.m.	BREAK	
10:30 - 11:20 a.m.	Legislative Update Katie Conner (<i>County Auditor, Brazos County</i>) Edward Dion (<i>County Auditor, El Paso County</i>) Chuck Rice (<i>Legislative Liaison, The Chuck Rice Group</i>) Paul Sugg (<i>Director, Legislative Department, Texas Association of Counties</i>)	<i>Phoenix Ballroom</i>
	<p>This session will address the up-to-the minute, hot-off-the-presses legislative developments which promise to impact the work of Texas County Auditors and county government operations.</p> <p><i>At the conclusion of this session, participants will be able to...</i></p> <ul style="list-style-type: none">• describe current legislation and the anticipated impact on county government operations.	

Thursday, May 9, 2013 (cont.)

11:20 a.m. - 12:10 p.m. **What Did You Say To Me? How to Communicate Effectively with the Powers In Charge** *Phoenix Ballroom*

Randy Cox, MA (*Department of Communication Studies, University of Texas at Austin*)

This session will provide strategies for managing communication with individuals in positions of power in standard and non-standard work settings, including suggestions for framing responses in the negative.

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

- identify methods to effectively communicate difficult messages to individuals in positions of power; and
- recognize an individual's "appetite" for communications and his/her communications style preferences.

12:10 - 1:30 p.m. **LUNCH ON YOUR OWN**

1:30 - 3:10 p.m. **Common Sense Presentation** *Phoenix Ballroom*

David Austin (*County Auditor, Ector County*)
Edward Dion (*County Auditor, El Paso County*)
Wally Hardgrove (*Asst. County Auditor, El Paso County*)
Holly Lytle (*Assistant County Attorney, El Paso County*)
Deborah Stevens (*County Auditor, Wichita County*)
James A. Wells, CPA (*County Auditor, Denton County*)

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

In this session, the "auditor" and his "assistants" present these situations to the audience. An expert panel takes over and responds to both the situation and to our 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 will be able to...

- 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**

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

- *assess challenges and needs specific to county size and resources.*

Small (<25,000 population)

Moderators: Mark Dill (Hutchinson Co.), Susan Pugh (Leon Co.)

Phoenix North

Medium (25,001 – 100,000 population)

Moderators: Scott Dyer (Fannin Co.), Shelly Atteberry (Cooke Co.)

Phoenix South

Medium-Large (100,001 – 250,000 population)

Moderators: Stan Chambers (McClennan Co.), Karen Cooper (Kaufman Co.)

Phoenix Central

Large (>250,000 population)

Moderators: Nicki Riley (Travis Co.), Craig Maxwell (Tarrant Co.)

Austin

4:30 p.m. **ADJOURN – Dinner on your own**

Friday, May 10, 2013

- 7:30 a.m. **BREAKFAST BUFFET** *Phoenix North*
Hot breakfast provided by the LBJ School of Public Affairs
- Presiding: **David Renken** (*President-Elect, Texas Association of County Auditors*)
- 8:30 - 9:20 a.m. **TCDRS is Doing Retirement Right** *Phoenix Central & South*
Roxanne Bitz (*Employer Services Representative, Texas County & District Retirement System*)
- Your TCDRS retirement plan is different from most other retirement plans. Learn how your TCDRS plan is structured, how benefits are designed to provide a lifetime payout for employees, and how this type of plan compares to other retirement plans out there today.
- At the conclusion of this session, participants will be able to...*
- identify challenges and issues facing their retirement funds; and prepare for possible future legislative action regarding TCDRS.
- 9:20 - 10:10 a.m. **The DO's and DON'Ts of Special Revenue Funds** *Phoenix Central & South*
David Jungerman (*Audit Manager, Travis County*)
Paul Lyon (*First Assistant County Auditor, Travis County*)
- This session will clarify the differences between GAAP Funds for Financial Reporting and legal funds created by the Texas Constitution and Legislature. Keeping these distinctions in mind, we will contrast GAAP requirements with legal requirements and how to comply with both. We will also look at specific legal funds and give helpful information on how to comply with statutes and good business practices.
- At the conclusion of this session, participants will be able to...*
- distinguish between GAAP funds and Legal Funds;
 - review the latest GASB definition of Special Revenue Funds;
 - describe the major groups of Texas Constitutional and Statutory Funds for Counties;
 - discuss the relationship between dedicated revenues and special funds; and
 - explain the specific rules for some of the major, common special funds.
- 10:10 - 10:30 a.m. **BREAK**
- 10:30 - 11:20 a.m. **Leadership Strategies for Thriving in Tough Times** *Phoenix Central & South*
Barry Bales, PhD (*Assistant Dean for Professional Development, LBJ School of Public Affairs, University of Texas at Austin*)
- Overworked, high stress, dealing with difficult people, experiencing conflict on a frequent basis --- does this describe the county auditor's job? In this session, you will learn how to stay positive, competent and healthy in an environment like this.
- At the conclusion of this session, participants will be able to...*
- develop methods and framework for building leadership capacity while working with resistance and conflict.
- 11:20 - 11:30 a.m. **Closing Remarks**
David Renken (*President-Elect, Texas Association of County Auditors*)
- 11:30 a.m. **ADJOURN THE 55TH COUNTY AUDITORS INSTITUTE**