Monday, May 6, 2013
4:00 – 7:00 p.m.  REGISTRATION for New County Auditors Training and the County Auditors Institute

Tuesday, May 7, 2013
10:30 a.m. – 1:00 p.m.  REGISTRATION
1:00 – 1:50 p.m.  OPTIONAL SESSIONS I
OS – IA  Ethics for Accountants*
Carolyn Conn, CPA, CFE (Associate Professor of Accounting, St. Edwards University)

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.

OS – IB  A District Judge's Perspective of the County Auditor Role  Phoenix Central
Moderator:
David Austin (County Auditor, Ector County)

Panelists:
Hon. David Berchelmann (37th Judicial District)
Hon. Deborah Oakes Evans (87th Judicial District)
Additional Panelist TBA

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 an Auditor should expect of their District Judge.

* Optional Ethics Session on May 7th is subject to an additional registration and materials fee of $50.
Tuesday, May 7, 2013 (cont.)

1:50 – 2:00 p.m.      BREAK

2:00 – 2:50 p.m.      OPTIONAL SESSIONS II 
OS – II A  Ethics for Accountants* (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 Central
Cyd Grimes, CPM (Purchasing Agent, Travis County)

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.      BREAK

3:10 – 4:00 p.m.      OPTIONAL SESSIONS III 
OS – III A  Ethics for Accountants* (cont.)  DeZavala

OS – III B  Covering Your Budget Beginning to End  Phoenix Central
Ginger Lowry (Senior Research Analyst, Economic Development & Analysis, Texas Comptroller of Public Accounts)
Connie Rose (Information Specialist, Property Tax Assistance Division, Texas Comptroller of Public Accounts)

At the conclusion of this session, participants will be able to...
• develop a budget calendar which complies with States budget and Truth-in-Taxation laws;
• compile a list of required publications and postings which comply with the calendar; and
• explain what is allowable and the processes in the event that a budget is exceeded.

4:00 – 4:10 p.m.      BREAK

4:10 – 5:00 p.m.      OPTIONAL SESSIONS IV 
OS – IV A  Ethics for Accountants* (cont.)  DeZavala

OS – IV B  Who’s On 1st? – W2s versus 1099’s  Phoenix Central
TBA

At the conclusion of this session, participants will be able to...
• determine on which form to report services;
• distinguish an employee from a contractor; and
• prepare the applicable forms by their respective deadlines.

5:30 p.m.      Welcome Reception  Dovers Room
Sponsored by the LBJ School of Public Affairs and Pattillo, Brown and Hill, L.L.P.

* Optional Ethics Session on May 7th is subject to an additional registration and materials fee of $50.
Wednesday, May 8, 2013

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

*Hot breakfast provided by the LBJ School of Public Affairs*

8:30 – 8:50 a.m.  **Presiding: Ellen Friar** *(President, Texas Association of County Auditors)*

Welcome Remarks: **Barry Bales, PhD** *(Assistant Dean for Professional Development, LBJ School of Public Affairs, University of Texas at Austin)*

**Phoenix Ballroom**

8:50 – 9:40 a.m.  **OPENING GENERAL SESSION**

**Hard Calls in History: The Mahatma and the Eternal Spirit of 42**

**Mark Warren** *(Texas Association of Counties)*

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

- 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.

9:40 – 10:30 a.m.  **Red Flag Warning: Detecting and Protecting Against Fraud and Embezzlement**

**Billy Petty, CFE** *(Austin Police Department, White Collar Crime Unit)*

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

- identify the key red flags for embezzlement and fraud; and
- describe common methods employed to embezzle from or defraud an organization.

10:30 – 10:50 a.m.  **BREAK**

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

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

- assess regional challenges and needs.

11:50 a.m. – 1:30 p.m.  **LUNCH BREAK ON YOUR OWN**

1:30 - 2:20 p.m.  **CONCURRENT SESSIONS I**

**I A – Audit 101: The Fundamentals of Any Audit Program**

**John Reynolds, CPA** *(Phoenix North)*

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

- design a basic audit program;
- prescribe sound recommendations regarding audit findings; and
- identify audit objectives.
1:30 - 2:20 p.m. I B – TJPC/CSCD Reporting Updates  
Annie Collier (Deputy Chief Financial Officer, Texas Juvenile Probation Commission)  
Marcia Roberts (Director of Internal Operations, TDCJ-CJAD)

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.

I C – Payroll and Timesheet Issues  
Bob Grazioli (HR Director, Comal County)

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 Comptroller Audit  
Julie Farney Walter (Audit Division, Texas Comptroller of Accounts)

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 fee publications of fees published by the Comptroller's Office or Office of Court Administration.

II B – I Put That Where? Effectively Organizing Your Files  
Catharine Murphy (Passion for Order)

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.

II C – IRS Circular and Fringe Benefits Update  
TBA

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. BREAK
CONCURRENT SESSIONS III
III A – Auditing the Tax Office (Part 1)
Tim Morton (Internal Audit, Dallas County Auditor’s Office)

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
Randall Rice (First Assistant County Auditor, Collin County)

At the conclusion of this session, participants will be able to:
• validate the accuracy of data with the use of technology; and
• detect errors, irregularities or omissions with the use of technology.

III C – The Benefits of the Knowing the Basics of FMLA and Workers Comp (Part 1)
Michele R. Arseneau (HR Consultant, Texas Association of Counties)

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.

CONCURRENT SESSIONS IV
IV A – Auditing the Tax Office (Part 2)
Tim Morton (Internal Audit, Dallas County Auditor’s Office)

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.

IV B – System Integrity
Randall Rice (First Assistant County Auditor, Collin County)

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.
Wednesday, May 8, 2013 (cont.)

4:40 - 5:30 p.m.  IV C – The Benefits of the Knowing the Basics of FMLA and Workers Comp (Part 2)  Phoenix South

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

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.

5:30 p.m.  Welcome Dinner  Pappasito’s Cantina

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

Thursday, May 9, 2013

7:30 AM  BREAKFAST WITH THE EXHIBITORS  Phoenix Ballroom

Continental breakfast provided by the LBJ School of Public Affairs

Presiding: Shelly Atteberry, Institute Chair, Texas Association of County Auditors

8:30 – 9:20 a.m.  The State of the State: Current Financial Briefing  Phoenix Ballroom

Michael H. Granof, PhD (Ernst & Young Distinguished Centennial Professor in Accounting and Distinguished Teaching Professor of Business and Public Affairs, The University of Texas at Austin)

At the conclusion of this session, participants will be able to...
• identify challenges facing counties in the current financial environment; and
• forecast future financial trends.

9:20 – 10:10 a.m.  Working Effectively With the Legislature  Phoenix Ballroom

Kurt Meacham (Political Consultant and former legislative staffer)

At the conclusion of this session, participants will be able to...
• prepare adequately for work with the legislature;
• review specifically what steps must be taken in the process; and
• consider the effect a communication – good or bad – can have on an initiative.

10:10 – 10:30 a.m.  BREAK

10:30 - 11:20 a.m.  Property Tax Issues  Phoenix South

Edward Dion (County Auditor, El Paso County)

At the conclusion of this session, participants will be able to...
• explain property tax issues to other county officials; and
• forecast the effect any changes would have on the current system.
Thursday, May 9, 2013 (cont.)

11:20 a.m. – 12:10 p.m.  What Did You Say? Communicating with EDs, Agency Heads and Other Authorities  Phoenix Ballroom

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

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

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

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 – 3:30 p.m.  BREAK

3:30 – 4:20 p.m.  County by Size Meeting

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

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

4:20 p.m.  ADJOURN – Dinner on your own

Friday, May 10, 2013

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

Roxanne Bita (Employer Services Representative, Texas County & District Retirement System)

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.
Friday, May 10, 2013 (cont.)

9:20 – 10:10 a.m. The DO’s and DON’Ts of Special Revenue Funds

Paul Lyon (First Assistant County Auditor, Travis County)

At the conclusion of this session, participants will be able to...
• explain the specific rules for special funds; and
• distinguish for what purposes you can use specific special funds.

Phoenix Ballroom

10:10 – 10:30 a.m. BREAK

10:30 – 11:20 a.m. CLOSING PLENARY SESSION

Leadership Strategies for Thriving in Tough Times

Barry Bales, PhD (Assistant Dean for Professional Development, LBJ School of Public Affairs, University of Texas at Austin)

At the conclusion of this session, participants will be able to...
• apply tested leadership strategies to navigate stressful situations and challenging times of change.

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