

TEXAS A&M  
**AGRI**LIFE  
EXTENSION

V.G. YOUNG INSTITUTE OF  
COUNTY GOVERNMENT

66<sup>TH</sup> ANNUAL  
**COUNTY AUDITORS  
INSTITUTE**

**April 16-19, 2024**

Hilton College Station &  
Conference Center

## *Extension Education delivers...*

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Extension educators, specialists, and trained volunteers serving all 254 Texas counties

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valuable learning experiences and skills training for adults and youth

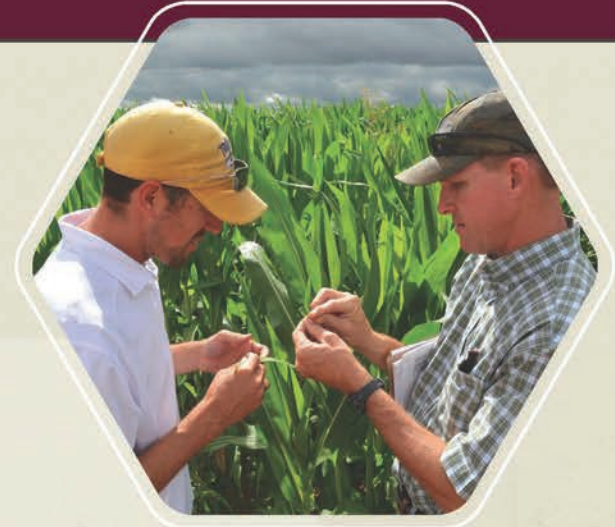
### **Expertise**

proven solutions from trusted experts and scientific research

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joint efforts that leverage funding, increase impact, and prevent duplication of services

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April 16-19, 2024  
Hilton College Station & Conference Center  
College Station, TX



**V.G. YOUNG INSTITUTE OF  
COUNTY GOVERNMENT**

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## Welcome Letter



On behalf of the V.G. Young Institute of County Government, a part of Texas A&M AgriLife Extension Service, welcome to the 66th County Auditors Institute. We are honored to offer this institute as an opportunity for you to expand your knowledge and develop critical networks, all in an effort to better serve your respective county and constituents.

I would like to thank the many people who have aided in planning and conducting this conference, as well as the many speakers who will serve as the institute faculty. I offer a special word of appreciation to the Texas Association of County Auditors for their partnership in coordinating this event. Finally, thank you to the sponsors, donors and exhibitors of this year's institute. Their generosity enables us to conduct this educational event.

We hope you have a great experience, and we look forward to seeing you again at the 67th institute in 2025. If you need anything, please let a member of our staff know and we would be happy to assist you.

Sincerely,

A handwritten signature in black ink that reads "Peter McGill". The signature is written in a cursive, flowing style.

Peter J. McGill, Ph.D.  
Director, V.G. Young Institute of County Government  
Texas A&M AgriLife Extension Service

## A Special Thank You to the Institute Planning Committee

**Terri Sellers, Chair, Wood County**

**Shelly Atteberry, Cooke County**

**Leo Caldera, Bexar County**

**Brianna Fowler, Parker County**

**Melissa Jeter, Houston County**

**Loretta Key, Eastland County**

**Julie Kiley, Williamson County**

**Carlos Pereda, Dimmit and Zavala Counties**

**Kent Reeves, Erath County**

**Cheryl Roberts, Young County**

**Tragina Tallant, Lampasas County**

**Brenda Trevino, Wilson County**

**Steve Watson, Johnson County**

**David Wendel, San Patricio County**

**Becky Weston, Gonzales County**

## **Institute Host**

Welcome! The 66th Annual County Auditors Institute is sponsored by the V.G. Young Institute of County Government, a part of the Texas A&M AgriLife Extension Service, in partnership with the Texas Association of County Auditors.

## **Continuing Education**

This activity has been planned and implemented in accordance with the standards and rules of the Texas State Board of Public Accountancy. The V.G. Young Institute designates this activity for a maximum of 21.5 CPE credit hours. The V.G. Young Institute of County Government is registered with the Texas State Board of Public Accountancy as a CPE sponsor (ID No.010676). This registration does not constitute an endorsement by the board as to the quality of our CPE program.

## **Credit Forms**

For continuing education hours to be awarded, please turn in the Institute copy of your credit form at the Registration Desk no later than noon Friday, April 19.

## **School Information**

- Please silence your cellphones and refrain from taking calls during sessions.
- Out of respect to speakers, there is a strict adherence to the time schedule.
- Visit the Institute's website ([vgyi.tamu.edu](http://vgyi.tamu.edu)) to download authorized school handouts and presentations.

## **Evaluations**

Evaluations will be completed online via Qualtrics. Please visit [tx.ag/66thauditors](http://tx.ag/66thauditors) to access the evaluation.

## **Welcome Reception**

Please join us for a Welcome Reception and the opportunity to network with colleagues from across the state. The social hour begins at 5:30 p.m. Tuesday at Reveille on the Rooftop (Hilton College Station).

## **Association Dinner**

The Association Dinner begins at 6:30 p.m. Wednesday at BigShots Golf, 400 W. Villa Maria Road in Bryan. Buses begin departing from the Hilton at 6:15 p.m.

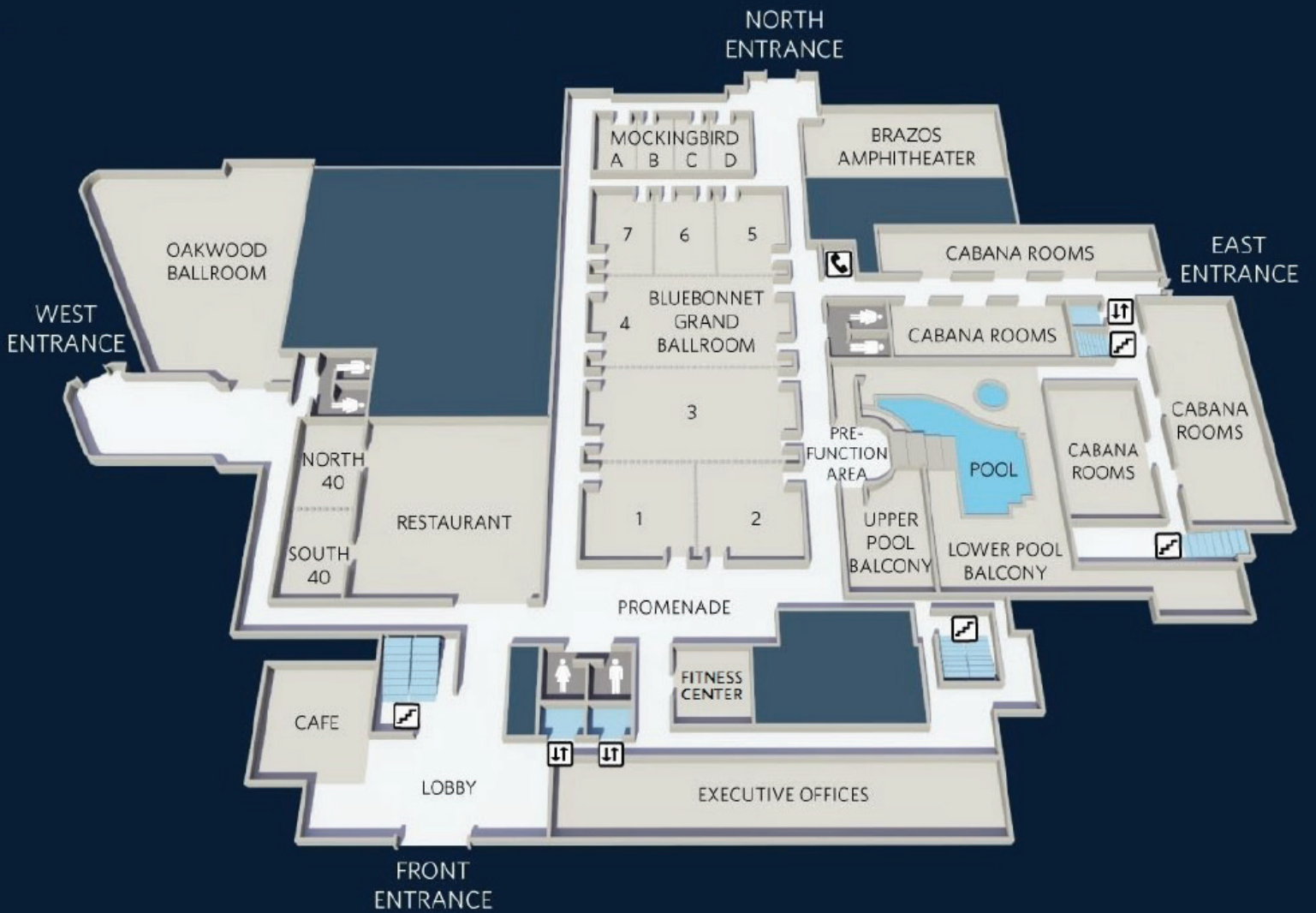
## **Exhibitor Show**

The Exhibitor Show is open 1:00-5:00 p.m. Tuesday, 7:30 a.m.-5:00 p.m. Wednesday and 7:30 a.m.-noon Thursday in the Oakwood Ballroom. Please take time throughout the conference to visit with exhibitors.

# 66<sup>th</sup> Annual County Auditors Institute

V.G. Young Institute of County Government  
Hilton College Station & Conference Center  
April 16-19, 2024

## HOTEL MAP GROUND FLOOR



# 66<sup>th</sup> Annual County Auditors Institute

V.G. Young Institute of County Government  
Hilton College Station & Conference Center  
April 16-19, 2024

## Agenda

### Tuesday, April 16

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7:00 a.m.-5:00 p.m.	<b>Registration Open</b>	Registration Desk
8:00 a.m.-5:00 p.m.	<b>New Auditor Training</b>	Brazos Amphitheater
8:00 a.m.-noon	<b>Exhibitor Show Setup</b>	Oakwood Ballroom
1:00-5:00 p.m.	<b>Exhibitor Show Open</b>	Oakwood Ballroom

### OPTIONAL SESSIONS

1:00-5:00 p.m.	<b>Ethics &amp; Values for Texas CPAs &amp; Accounting Professionals</b> 4.0 CE <i>Speaker: Allison McLeod, Senior Lecturer, University of North Texas</i> A CPA is challenged in today's work world to serve not only his/her client or employer, but also to protect the public interest by ensuring transparency in financial reporting and fair administration of the tax laws. In balancing the two interests, a CPA may face 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 ethics into action. Course Objectives <ul style="list-style-type: none"><li>• To educate licensees in ethics of professional accounting as Texas CPAs.</li><li>• 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.</li><li>• To assist Texas CPAs 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.</li><li>• To review and discuss the Rules of Professional Conduct and their implications for persons in a variety of practices, including:<ul style="list-style-type: none"><li>» CPAs in client practice of public accountancy who perform attest and non-attest services per § 501.52.</li><li>» CPAs employed in industry who provide internal accounting and auditing services.</li><li>» CPAs employed in education or in government accounting or auditing.</li></ul></li></ul>	Bluebonnet Ballroom 5-7
1:00-1:50 p.m.	<b>1099s</b> 1.0 CE <i>Speakers: Karen Knightstep, Accounts Payable Manager, Williamson County Auditor's Office</i> <i>Nathan Zinsmeyer, Payroll/Operations Manager, Williamson County Auditor's Office</i> This session will provide detailed information on the requirements for the issuance of 1099 forms. Participants of this course will gain a greater understanding of: <ul style="list-style-type: none"><li>• The required information necessary from vendors to determine their status.</li><li>• Who should receive Form 1099.</li><li>• Types of payments that qualify for those vendors.</li></ul>	Bluebonnet Ballroom 1-4

1:50-2:40 p.m.	<b>Excel at Excel</b> 1.0 CE <i>Speakers: Cambree Chance, Assistant Auditor, Erath County Kent Reeves, Auditor, Erath County</i> This session will provide participants with tips and tricks to effortlessly navigate Excel. Whether you are a beginner or an advanced user of Excel, we hope you leave with some new tools in your bag. Students will be able to: <ul style="list-style-type: none"> <li>• Create tables.</li> <li>• Use links.</li> <li>• Perform conditional formatting.</li> <li>• Generate advanced formulas.</li> </ul>	Bluebonnet Ballroom 1-4
2:40-3:10 p.m.	<b>Refreshment Break</b>	Oakwood Ballroom
3:10-4:00 p.m.	<b>Coverage, Bonds, and Insurance - Caveat Emptor - It's All About the Terms and Conditions</b> 1.0 CE <i>Speakers: Ernesto Galindo, Risk Management Consultant, Texas Association of Counties Lisa McCaig, Risk Management Consultant, Texas Association of Counties</i> In this session, attendees will be educated on: <ul style="list-style-type: none"> <li>• Different types of Property &amp; Casualty (P&amp;C) coverage, bonds and insurance. The goal is to simplify the complex nature of this industry and have a discussion in laymen's terms.</li> <li>• The attendees will learn practical information that will help them with their coverage and insurance responsibility.</li> <li>• A sample Certificate of Insurance (COI) will be reviewed, and the attendees will leave with valuable takeaways that will help their county's Risk Management program.</li> </ul>	Bluebonnet Ballroom 1-4
4:00-4:50 p.m.	<b>TCDRS</b> 1.0 CE <i>Speaker: Amy Bishop, Executive Director, TCDRS</i> During this presentation, you'll learn about the three key features that make TCDRS unique among public pension plans. We'll show you how two 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: <ul style="list-style-type: none"> <li>• Explain how TCDRS is structured.</li> <li>• Describe how the TCDRS retirement system is different from other retirement plans.</li> </ul>	Bluebonnet Ballroom 1-4
5:30-7:00 p.m.	<b>Welcome Reception</b> Sponsored by: Pattillo, Brown & Hill, LLP and McCreary Veselka Bragg & Allen, PC	Reveille on the Rooftop

## Wednesday, April 17

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7:30 a.m.-4:00 p.m.	<b>Registration Open</b>	Registration Desk
7:30 a.m.-5:00 p.m.	<b>Exhibitor Show Open</b>	Oakwood Ballroom
7:30-8:30 a.m.	<b>Breakfast in Exhibit Hall</b>	Oakwood Ballroom
<b>GENERAL SESSION</b>		Bluebonnet Ballroom 1-4
8:30-8:50 a.m.	<b>Welcome Remarks</b>	



8:50-9:40 a.m. **In the Real World: Happily Ever After(s) Don't Just Happen!**  
 1.0 CE  
*Speaker: Jim Bearden, Bearden Resource Group*  
 Jim Bearden will share insights on how success is achieved and sustained, and how ethical leadership skills are developed and implemented. In his upbeat, interactive keynote presentation, Bearden will share his thoughts about:

- The myth that undermines effort, progress and ultimately, success.
- The relationship between failure and success.
- Closing the gaps between what sounds good and what gets done.
- The relationship between the hands leaders are dealt and the choices they make about them.

The stories he tells will reinforce the importance of providing ethical leadership by first acknowledging that in the real world, Happily Ever After(s) *Don't Just Happen.*

9:40-10:30 a.m. **Truth in Taxation: An Auditor's Perspective**  
 1.0 CE  
*Speakers: Larry Gaddes, Tax Assessor-Collector, Williamson County*  
*Julie Kiley, Auditor, Williamson County*  
 Learn the benefits of working closely with the tax assessor or appropriate individuals in your county responsible for the TNT (Truth in Taxation) calculation. Understand the importance of the calculation when doing revenue estimates, how collaboration can assist/benefit everyone involved, and share. Share tools that can be developed to assist with revenue estimation.

Objectives:

- Review and understand the required elements of the TNT calculation.
- Learn where data comes from: Appraisal District vs. Auditor.
- Review the importance of double checking all numbers in the worksheet, and how to develop tools that can assist with estimating revenue.

10:30-10:50 a.m. **Refreshment Break** Oakwood Ballroom

**GENERAL SESSION** Bluebonnet Ballroom 1-4

10:50-11:40 a.m. **Legislative Update**  
 1.0 CE  
*Speakers: Chuck Rice, Chuck Rice Group*  
*Tragina Tallant, Auditor, Lampasas County*  
*Pete Winckler, Legislative Consultant, Texas Association of Counties*  
 The 89th Legislature will convene in January of 2025, but many of its themes are already taking shape. Learn more about the political climate and issues of importance to counties that will await legislators when they next meet.

- Review legislative action relevant to county auditors from the prior legislative session.
- Preview subjects of county interest that may receive lawmakers' attention.
- Learn about the political landscape and key policy issues that will inform the 89th Legislature's work.

11:40 a.m.-1:00 p.m. **Lunch on Your Own**

**CONCURRENT SESSIONS**

1:00-1:50 p.m. **Purchasing 101 – Basic Processes** Bluebonnet Ballroom 1-4

1.0 CE  
*Speaker: Shelly Atteberry, Auditor, Cooke County*  
 County auditors are finding themselves called upon to perform the duties of a county purchasing agent more and more. Questions regarding how to purchase an item or auditing items that an elected official has already

purchased have become part of an auditor's daily function. However, most auditors have little to no purchasing training. At the conclusion of this session, participants should be able to:

- Identify the purchasing statutes that are required in county government.
- Determine who is responsible for applying the purchasing statutes.
- Connect with purchasing resources for advice or direction regarding purchasing issues or questions.

1:00-1:50 p.m.

### **Auditing the JP's Office**

Brazos Amphitheater

1.0 CE

*Speakers: Kara Hoekstra, Audit Manager, Tarrant County  
Kim Trussell, Audit Manager, Tarrant County*

This session will provide a case study overview of auditing a justice of the peace office. Risks and controls over various financial processes will be discussed.

- Develop processes for review of transactions
- Identify risks and controls

1:00-1:50 p.m.

### **Assistant Auditor Help I**

Bluebonnet Ballroom 5-7

1.0 CE

*Speakers: Roxanne Canales, Guadalupe County  
Kristen Labus, Wilson County  
Corey Liner, Wichita County*

Course Objectives:

- Describe the role of assistant auditor.
- Explain the importance of working with the county auditor, employees, and officials when problem-solving.
- Describe the importance of internal audits and objectives in determining results and recommendations.
- Discuss the problems that occur in day-to-day situations.

2:00-2:50 p.m.

### **Purchasing 102 – Formal Solicitations**

Bluebonnet Ballroom 1-4

1.0 CE

*Speaker: Karen Davidson, Purchasing Agent, El Paso County*

The presentation will provide a guide of:

- When a Formal Solicitation is required.
  - » What method should be used.
- What the RFP process is.
  - » What the Competitive Bid process is.
  - » What the RFQ process is.
- Alternatives to Formal Solicitations.

2:00-2:50 p.m.

### **Cash Counts**

Brazos Amphitheater

1.0 CE

*Speaker: Leo Caldera, Auditor, Bexar County*

Attendees will:

- Learn applicable statutory requirements pertaining to performing cash counts.
- Appreciate the value of conducting regular cash counts.
- Be provided with helpful information for carrying out effective cash counts.
- Have recommended guidance for how to make the most of a cash count.

2:00-2:50 p.m.

### **Assistant Auditor Help II**

Bluebonnet Ballroom 5-7

1.0 CE

*Speakers: Christopher Breaux, Fort Bend County  
Jennifer Lyon, Johnson County  
Rebekah Patin, Jefferson County*

Course Objectives:

- Describe the role of assistant auditor.
- Explain the importance of working with the county auditor, employees, and officials when problem-solving.
- Describe the importance of internal audits and objectives in determining results and recommendations.
- Discuss the problems that occur in day-to-day situations.

2:50-3:10 p.m.

**Refreshment Break**

Oakwood Ballroom

3:10-4:00 p.m.

**Grant Management & SEFA**

Bluebonnet Ballroom 1-4

1.0 CE

*Speakers: Melissa Jeter, Auditor, Houston County  
Brenda Trevino, Auditor, Wilson County*

Understand the fundamentals of grant management:

- Participants will gain a comprehensive understanding and terminology associated with grant management, including grant lifecycles, compliance, reporting and budgeting.

Develop knowledge in grant application research, application process and evaluation:

- Participants will learn how to effectively research, prepare and submit grant applications, considering factors such as project alignment, impact assessment and risk analysis.

Understand compliance and reporting:

- Participants will gain the knowledge and skills required to ensure compliance with grant regulations and reporting requirements, including the annual SEFA, financial tracking, progress reporting, and year-end audit preparation.

3:10-4:00 p.m.

**I've Got 96 Problems: A GASB 96 Update**

Brazos Amphitheater

1.0 CE

*Speakers: Kent Willis, Audit Manager, Pattillo, Brown & Hill, LLP  
Clayton Rogers, Audit Supervisor, Pattillo, Brown & Hill, LLP*

This presentation will focus less on theory and more on the realities of implementing GASB Statement 96. Using real-world examples, we'll walk through the journal entries and disclosures needed for GASB 96, while discussing important differences between these two standards.

At the conclusion of this session, participants will have a greater understanding of:

- Current and future compliance requirements.
- The types of leases and assets to record.
- Outside audit requirements and documentation.

3:10-4:00 p.m.

**Mastering the Art of Leadership: A Supervisor's Guide to Success**

Bluebonnet Ballroom 5-7

1.0 CE

*Speaker: Halie Bever, HR Consultant, Texas Association of Counties*

Unlock the secrets of effective communication and supervisory excellence in this presentation. Learn essential strategies to:

- Foster clear communication.
- Build strong team dynamics.
- Cultivate leadership skills.

These strategies will empower you to thrive as a supervisor, creating a positive and productive work environment.

4:10-5:00 p.m.

**Investment Outlook**

Bluebonnet Ballroom 1-4

1.0 CE

*Speaker: Scott McIntyre, Managing Director, Hilltop Securities Asset Management, LLC*

The post-pandemic economy has been a forecasting nightmare for analysts. In this session, we will:

- Attempt to make sense of recent economic releases and data trends.
- Review Fed policy and the prevailing interest rate outlook.
- Discuss headwinds and hurdles the U.S. will face during the coming year.

4:10-5:00 p.m.	<p><b>All Things Social Security</b></p> <p>1.0 CE</p> <p><i>Speaker: Sheryl Schroeder, Public Affairs Specialist, Social Security Administration</i></p> <p>Social Security is part of the retirement plan of almost every American worker. It's important to know how the system works. This session will explain:</p> <ul style="list-style-type: none"> <li>• How you qualify for Social Security benefits.</li> <li>• How your earnings and age can affect your benefits.</li> <li>• What you should consider in deciding when to retire.</li> <li>• Basics of Medicare and when to apply.</li> <li>• What you can do online.</li> </ul>	Brazos Amphitheater
4:10-5:00 p.m.	<p><b>ARPA, SB 22 and Opioids</b></p> <p>1.0 CE</p> <p><i>Speakers: Katie Conner, Auditor, Brazos County</i> <i>Tramer Woytek, County Relations Officer, Texas Association of Counties</i></p> <p>Course Objectives:</p> <ul style="list-style-type: none"> <li>• Understand the requirements and be able to comply with grant guidelines.</li> <li>• Review the deadlines for both grant funds commitments and expending grant funds.</li> <li>• Understand the role of the county auditor in ensuring that grant funds are expended appropriately.</li> </ul>	Bluebonnet Ballroom 5-7
6:30 p.m.	<p><b>Association Dinner</b></p> <p>Sponsored By: Indigent Healthcare Solutions and Perdue Brandon Fielder Collins &amp; Mott, LLP</p>	BigShots Golf

## Thursday, April 18

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7:30 a.m.-4:00 p.m.	<b>Registration Open</b>	Registration Desk
7:30 a.m.-noon	<b>Exhibitor Show Open</b>	Oakwood Ballroom
7:30-8:30 a.m.	<b>Breakfast in Exhibit Hall</b>	Oakwood Ballroom
<b>GENERAL SESSION</b>		Bluebonnet Ballroom 1-4
8:30-10:00 a.m.	<p><b>U.S. and Texas Economic Update</b></p> <p>1.5 CE</p> <p><i>Speaker: Dr. William Chittenden, Associate Professor of Finance, Texas State University</i></p> <p>At the end of this session, attendees should have a better understanding of the relationship between GDP growth and unemployment, as well as between interest rates and recessions. Attendees will also be able to make an informed judgment about the future direction of the U.S. and Texas economies.</p>	
10:00-10:20 a.m.	<b>Refreshment Break</b>	Oakwood Ballroom
<b>GENERAL SESSION</b>		Bluebonnet Ballroom 1-4
10:20-11:10 a.m.	<p><b>Indigent Defense &amp; Interpreter Reporting</b></p> <p>1.0 CE</p> <p><i>Speakers: Barbara Abdalla, Director of Financial Management, Johnson County</i> <i>Steve Watson, Auditor, Johnson County</i></p> <p>This session will cover compliance with the new SB 380 interpreter reporting requirements and Texas Family Code Section 107.0042, CPS attorney practice time. There will be discussion regarding changes to the way CPS appointments are counted and what costs are allowable and not allowable.</p>	

11:10 a.m.-noon

**Auditors Reporting Issues**

1.0 CE

*Speaker: Melissa Jeter, Auditor, Houston County*

Course Objectives:

- Receive updated information on required monthly, quarterly, and annual reports.
- Receive sample reports to get working knowledge.
- Gain confidence and self-reliance to prepare and timely submit reports to necessary recipients.

Noon-12:10 p.m.

**Exhibitor Introductions**

12:10-1:30 p.m.

**Lunch on Your Own**

**GENERAL SESSION**

Bluebonnet Ballroom 1-4

1:30-3:20 p.m.

**Common Sense**

2.0 CE

*Speakers: Jeff May, Auditor, Denton County*

*Carlos Pereda, Auditor, Dimmit and Zavala Counties*

*Patti Smith, Auditor, Travis County*

*Amy Davidson, First Assistant County Attorney, Montgomery County*

*Katherine Howard, Associate General Counsel, Texas Association of Counties*

County auditors constantly face work situations, and often crises, in which common sense, county policy, and state and federal laws conflict. So, whatever they do, it's wrong. In this revamped interactive session, the "auditor" and his "assistants" present situations to the audience. A panel of experts responds to the situations and to the proposed actions. They will cite relevant laws and policies, expound on their own experiences, and offer sound plans of action for the audience. At the conclusion of this session, participants should be able to:

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

3:20-3:30 p.m.

**Refreshment Break**

Prefunction Area

3:30-4:20 p.m.

**Fraud Cash Schemes & Scenarios**

1.0 CE

*Speakers: Shelly Atteberry, Auditor, Cooke County*

*Leo Caldera, Auditor, Bexar County*

*Janet Martin, Internal Audit Manager, Wichita County*

The session will cover:

- Information of what to look for in audits to recognize whether a crime is being committed.
- Information on the process if it is determined a crime was committed.
- Information on how crimes were discovered in other counties, what actions were taken, and what the outcomes were.

4:20-5:10 p.m.

**Counties by Population Size: Roundtable Sessions**

1.0 CE

This session will bring together people from counties of similar size to discuss issues and challenges that are common among specific population densities. At the conclusion of this session, participants should be able to assess challenges and needs specific to county size and resources.

**Small Counties – Less than 25,000**

**Medium Counties – 25,000-100,000**

**Medium/Large Counties – 100,001-250,000**

**Large Counties – More than 250,000**

Brazos Amphitheater

Bluebonnet Ballroom 1-4

Mockingbird

Bluebonnet Ballroom 5-7

## Friday, April 19

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7:30-8:30 a.m.	<b>Breakfast</b>	Prefunction Area
<b>GENERAL SESSION</b>		Bluebonnet Ballroom 1-4
8:30-9:20 a.m.	<b>Public Information Act Requests</b> 1.0 CE <i>Speaker: Philip Arnold, Partner, Bickerstaff Heath Delgado Acosta LLP</i> This session will cover how to comply with the Public Information Act and includes a discussion about the legal issues and consequences of failure to follow the law and meet required deadlines.	
9:20-10:10 a.m.	<b>Mental Health: Get a Life</b> 1.0 CE <i>Speaker: Mark Faries, Associate Professor &amp; Extension Specialist, Texas A&amp;M AgriLife Extension Service</i> Stress is common, yet deceptive. This presentation will guide you toward an honest appraisal of stress, how to choose healthier coping responses, and how an active lifestyle can be one of your most important advocates.	
10:10-10:20 a.m.	<b>Refreshment Break</b>	Prefunction Area
10:20-11:10 a.m.	<b>Let's Kahoot!</b> 1.0 CE <i>Speakers: Jeff May, County Auditor, Denton County</i> <i>Carlos Pereda, Auditor, Dimmit and Zavala Counties</i> Wow! Let's play the game Kahoot. Download this app for a chance to win a prize! Have fun while learning! Course Objectives: <ul style="list-style-type: none"><li>• Describe purpose and allowable expenditures from various Special Revenue and Dedicated Funds.</li><li>• Apply knowledge to correctly expend funds.</li><li>• Understand revenue limitations in various funds.</li></ul>	
11:10-11:30 a.m.	<b>Closing Remarks and Adjourn</b>	

*Sponsored as a program of the V.G. Young Institute of County Government, a part of the Texas A&M AgriLife Extension Service and The Texas A&M University System, in cooperation with the Texas Association of County Auditors.*

## Speaker Bios

**Barbara Abdalla** has worked in the Johnson County Auditor's office for over 14 years. She manages all financial aspects of the office, including accounting, grants and accounts payable functions. Prior to her work in Johnson County, she worked for accounting firms in the Texas Panhandle and Amman, Jordan. She has degrees in accounting and international business from Texas Tech University. She volunteers to manage the finances of her church in Cleburne.

**Philip Arnold** is a partner at Bickerstaff Heath Delgado Acosta LLP in Austin. He focuses his practice on representing local governments throughout the state in litigation and general counsel matters. Arnold works with clients on a variety of issues affecting local governments, including Open Meetings and Records compliance, eminent domain litigation, election law, civil rights defense, employment law and redistricting. Arnold received a J.D. from St. Mary's University School of Law and a B.A. from Tulane University.

**Shelly Atteberry** has been serving as Cooke County Auditor since April 2006. Prior to this appointment, she served as the Parker County Auditor from October 2004 to March 2006. She worked her way up in the Collin County Auditor's office for 14 years, eight of those years serving as the first assistant. She graduated from West Texas A&M (formerly known as West Texas State University) with a degree in accounting. She has served on the County Auditor's Association board. She is a member of Government Finance Officers Association and the Texas Public Purchasing Association. Currently, Atteberry is participating in the 2023-2024 Texas Association of Counties Leadership 254 class.

**Halie Bever** joined the Texas Association of Counties in 2022 as the Human Resources Consultant for the Northeast region. Prior to joining TAC, Bever served as the human resources director for Henderson County and worked for several years in the Sales and Mobility Group for AT&T as a lead for the Centralized Attendance Group and FMLA analyst. Bever earned an Associate of Arts in business administration and is a member of the Society for Human Resources Management.

**Amy Bishop** is the executive director of the Texas County & District Retirement System (TCDRS), which partners with over 850 employers to provide retirement, disability and survivor benefits. Bishop joined TCERS in 1994. In her current role as executive director, she leads an organization that is a model retirement fund, helping ensure that TCERS members retire with confidence and that employers make informed decisions about their benefits. Prior to becoming executive director, she was the deputy director at TCERS and had served in various roles in finance, communications and investments.

**Christopher Breaux**, CPA, serves as the fiscal compliance officer for Fort Bend County, where he is responsible for working with the various departments and elected officials to help keep the county's affairs in compliance with laws, regulations, grants, and agreements, as well as other duties as assigned. Prior to joining the office during the spring of 2022, he served local government clients in the field of audit and consulting for over 36 years. Breaux is a graduate of Texas A&M University.

**Leo S. Caldera** is the Bexar County Auditor. He graduated from the University of Texas at San Antonio in May of 1999 and soon began working in the Bexar County Auditor's Office Internal Audit Department, where he conducted and managed several audit reviews, some of which resulted in the uncovering of fraud. Caldera received certified internal audit and certified government auditing professional certifications in May 2004. He is a member of the Institute of Internal Auditors. Caldera has spoken at the Texas Association of County Auditors annual County Auditors Institute and the Judges & Commissioners Annual Conference on topics such as legal and statute research, the county auditor's authority and responsibilities, financial system implementation, and auditing county departments.

**Roxanne Canales** is from Seguin and has been the first assistant auditor of Guadalupe County for the past 3.5 years. Prior to transferring to the auditor's office in December 2012, she worked for almost two years in the treasurer's office as an accounting clerk. She is a graduate of Texas State University with a degree in finance.

**Cambree Chance** has worked as an assistant auditor in Erath County for two years. She is the internal audit manager and coordinates all internal and external audits. She is currently working on a certification as a certified internal auditor. Prior to working with Erath County, Cambree was an HR/payroll specialist for a large Stephenville-based manufacturer. Cambree earned a B.S. in agribusiness with a minor in business from Tarleton State University in Stephenville.

**William T. Chittenden** is an associate professor of finance in the McCoy College of Business Administration at Texas State University. He previously served as a presidential fellow, Associate Dean for Graduate Programs and Department Chair. Chittenden earned a BBA in finance and an M.S. in economics from the University of Texas at El Paso, and a Ph.D. in finance from Texas Tech University. Chittenden also serves as the Chief Academic Officer for the Southwestern Graduate School of Banking at Southern Methodist University. He has been quoted in USA Today and the Austin American-Statesman and has been interviewed for radio in the U.S. and Canada. His articles for TheConversation.com have been viewed more than 170,000 times. He has served as a consultant to the Bank of Montreal/Harris, ABN/AMRO, Household International, TAP Pharmaceuticals and other regional, national and international companies.

**Amy Davidson** is the first assistant county attorney/chief of civil division for Montgomery County.

**Karen Davidson** is the purchasing agent for El Paso County. She has worked in the El Paso community for over 30 years as a public servant in purchasing and other executive administrative positions. She has had opportunities to work at the city, state, federal and county levels of government.

**Dr. Mark D. Faries** is an Associate Professor and Extension Health Specialist in Behavioral Medicine within Family & Community Health of Texas A&M AgriLife Extension, and an Adjunct Associate Professor with Texas A&M College of Medicine and Texas A&M School of Public Health. Faries provides expertise on why and how people initiate and maintain healthy behaviors.

**Larry Gaddes** served in the property tax profession for nine years before taking office as the Williamson County Tax Assessor-Collector in January of 2017. Gaddes is a registered PCAC (Professional County Assessor-Collector) and is one of only nine tax assessor-collectors in Texas who have earned the designation of Certified Tax Administrator. He earned a Bachelor of Business Administration with a major in management from Texas State University in San Marcos, where he also serves on the board of directors of the Texas State Alumni Association. Eat 'Em Up, Cats!

**Ernesto Galindo**, Risk Management Consultant at TAC, earned an associate degree in applied science — occupational safety and health from Texas State Technical College of Waco in 1991. He then served as director of safety and environment for an international manufacturing company in Del Rio. While there, he was responsible for the safety and health program for more than 700 employees, as well as environmental regulation compliance. Galindo joined TAC in November 1993 as a Risk Control Consultant and was named Assistant Division Director for Risk Control in 2016. He retired from TAC in 2017 and returned in 2019. He is OSHA-certified as an instructor for Construction Safety and Health and qualifies as a Field Safety Representative. Galindo serves the Northwest region of Texas.

**Kara Hoekstra** has been with Tarrant County over 18 years and joined the auditor's office in 2016. As the technology and advisory audit manager, she has responsibilities that include reviewing county software systems for high-risk transactions and permissions. She earned a BBA from the University of Texas at Arlington.

**Katherine Howard** is an Associate General Counsel with the Texas Association of Counties (TAC). Howard's legal career began in the Texas Attorney General's Office in tort litigation, followed by a move to Allison, Bass & Associates defending counties and elected officials in state and federal courts. Most recently, Howard worked for the Naval Air Warfare Centers in California and Maryland. She has been with TAC since December 2013.



**Julie M. Kiley** is a Certified Public Accountant with more than 29 years of government auditing and accounting experience. Prior to being appointed as County Auditor, she served as the first assistant county auditor, a position held since 2004. She is a graduate of Texas A&M University with a bachelor's degree in accounting. Kiley is a member of the Texas Association of County Auditors, Government Finance Officers Association, Texas Society of Certified Public Accountants and Government Finance Officers Association of Texas. She is also the 2010 recipient of the Denise Linch Award from the Texas Association of County Auditors.

During Kiley's time with the county, the county auditor's office has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for its comprehensive annual financial report for 32 years and the Certificate of Achievement for Excellence for their popular annual financial report for 18 years. The county has maintained an AAA rating from Standard & Poor's and Fitch Ratings since June 2010.

**Kristin Labus** is the first assistant auditor for Wilson County, where she has served for 14 years. Prior to serving as assistant auditor, Labus earned a general lines insurance license in 2007 and worked as an insurance agent. In 2017 she earned a degree in business management from San Antonio College.

**Corey Liner** has been with the Wichita County Auditor's Office for 11 years and is currently the first assistant auditor. He started in the Internal Audit Division, performing fee office review and payroll management, and serving as benefits coordinator and later as manager of the Internal Audit Division. He has been the first assistant for about a year and a half, and he also provides comedic relief to the office.

**Jennifer Lyon** is the first assistant county auditor of Johnson County and has been with the county since 2007. Before becoming first assistant, she served as the internal audit manager. Lyon earned a BBA, with a major in accounting, from Stephen F. Austin State University. Prior to her time with the county, she worked for several years as an accountant in the private sector.

**Janet S. Martin**, CPA, CFE, is the internal audit manager for Wichita County. Her experience includes serving as County Auditor for Erath and Ellis counties for a total of 14 years in county government. Before starting her career in county government, Martin spent 15 years in public accounting, including owning her own practice, and 14 years as a corporate controller. She earned a Bachelor of Science degree, with dual majors in accounting and finance and a minor in economics, from Northeastern State University in Tahlequah, Oklahoma.

**Angela Maselli**, CPA, has been the Liberty County first assistant auditor for the past eight years. She has a Bachelor of Science degree in accounting from the University of Arkansas at Little Rock. Maselli worked in public accounting for more than 10 years, auditing governmental and private entities, preparing taxes and managing audit teams before coming to Liberty County. She currently serves as an honorary board member of the Texas Association of County Auditors.

**Jeff May** earned a Bachelor of Business Administration in finance from Texas Tech University in 1989. After graduating, he became an examiner for the Texas Office of Consumer Credit Commissioner, where he spent most of his time auditing and investigating consumer credit business. In 1995 May began working as an assistant auditor for Collin County and was promoted to manager in 2001. In 2009 he was appointed Auditor in Collin County, where he served for 9.5 years. In 2019 he was appointed to his current position as Denton County Auditor. May served on the board of the Association of County Auditors as a director and all officer positions including president from 2018 to 2019. He is also a 2014 graduate of the Texas Association of Counties Executive Leadership Program and received the Jerry Ware Leadership Award in 2021.

**Lisa McCaig** joined Texas Association of Counties in 2012 as an Employee Benefits Consultant. In 2016, she transitioned to the Texas Association of Counties Risk Management Pool as the Risk Management Consultant in the Southeast Region of Texas. She began her career in health insurance in 1998 with one of the largest independent agencies in Central Texas, where she specialized in developing employer benefit programs. She is a graduate of Tarleton State University with a degree in business and is a licensed Life and Health Insurance Counselor and General Lines Agent. She maintains the ARM insurance designation.

**Scott McIntyre** is a managing director and senior portfolio manager with Hilltop Securities Asset Management, LLC, where he provides investment advice and consulting, as well as portfolio management services to local governments throughout the nation. McIntyre is also responsible for reviewing public fund investment policies, assisting in overall strategy formulation, evaluating account performance, and overseeing the day-to-day operations of the investment management division.

**Allison McLeod** is a full-time Senior Lecturer at the University of North Texas and has taught classes in corporate income taxes, multijurisdictional taxation, individual taxes, tax research, ethics and financial accounting. She has taught at the University of North Texas College of Law as an adjunct professor. She currently serves on the Texas Society of CPA's Professional Ethics Committee and the American Institute of Certified Public Accountants' Exam Team (REG). Prior to going into academia, McLeod worked for 18 years in industry and for a Big Four accounting firm. She earned a law degree from the Baylor School of Law and an LL.M. degree in taxation from the Southern Methodist University School of Law. She has been a licensed CPA since 1993 and has been licensed to practice law since 1992.

**Rebekah Patin** serves as the first assistant auditor of Jefferson County, a position she has held since January. She was with Jefferson County for 12 years, serving in various roles, before taking an opportunity in the corporate world. She returned enthusiastically to serve as first assistant. She holds a BBA in accounting from Lamar University and is currently pursuing a master's degree. Patin brings with her a wealth of experience in public accounting, corporate finance and governmental accounting.

**Carlos Pereda** graduated from Texas A&I, Kingsville with a bachelor's in business administration and a minor in accounting. After working with a public accounting firm in Washington, D.C., he was appointed County Auditor for Maverick County. At the end of his appointment, he worked as a regional planner with the Council of Governments, where one of his duties was to serve as the liaison between Texas and the state of Coahuila, Mexico. He was appointed County Auditor for Maverick County in 1992 and several months later was also appointed County Auditor for Zavala County. In 2000 he included Dimmit County to his appointments. Currently, he serves as County Auditor for Zavala and Dimmit counties. He has served as a board member for the Texas Association of County Auditors.

**Kent Reeves** has been a County Auditor for 10 years. Before being appointed to Erath County in 2019, he was a dual County Auditor for Bosque and Hamilton counties. He has 30 years of experience working as an accountant in banking, public accounting and in private industry as a consultant to a variety of companies ranging geographically from Texas to Canada, Mexico and Hawaii before his adventure in county audit began. Reeves earned a double BBA in accounting and finance from Tarleton State University in Stephenville.

**Clayton Rogers** is an audit supervisor at Pattillo, Brown & Hill, LLP in the Governmental Audit Division. He is a proud graduate of Tarleton State University. He has focused exclusively on providing excellent audit and advisory services to various governmental entities. Rogers has extensive experience with audits performed in accordance with Government Auditing Standards, OMB Uniform Guidance, and the State of Texas' Uniform Grant Management Standards. He is an active member of the Texas Society of CPAs, the American Institute of Certified Public Accountants, and the Government Finance Officers Association Special Review Committee. Rogers has experience preparing and reviewing annual comprehensive financial reports that earn the Certificate of Achievement for Excellence in Financial Reporting.

**Sheryl Schroeder** is a public affairs specialist with 20-plus years of experience working for the Social Security Administration. She began her federal career as a claims specialist assisting the public with filing for retirement, disability and survivor benefits. In 2009 she transitioned into her current role, where she is responsible for the coordination of public information and promoting a better understanding of Social Security programs. Schroeder is a life-long resident of Brenham.

**Patti Smith** has been Travis County Auditor since 2018. She previously served as the first assistant for five years and as the General Ledger & Disbursement auditing manager for a year and a half. She also worked as a financial manager for the Travis County Tax Office and as a senior forensic analyst at the Travis County District Attorney's Office.

Aside from working in government, Smith has taught Accounting Principles I and II at Texas A&M University, Blinn College and Lee College. In addition, she also worked in the corporate world and as a public accountant. Smith is a Certified Public Accountant with a BBA and a master's degree from Texas A&M University.

**Tragina Tallant** has been Lampasas County Auditor since 2020 and was previously the Live Oak County Auditor for 20 years. She graduated from Southwest Texas State University with Bachelor of Business Administration in accounting. Tallant is a Certified Public Accountant, member of the AICPA and County Investment Academy. She currently serves as the Vice President for the Texas Association of County Auditors. She has served on the TACA board of directors since 2020 and previously from 2009-2013.

**Brenda Trevino** has been the County Auditor in Wilson County since 2019. Prior to serving in county government, she spent more than 25 years as a business and finance administrator in the corporate and nonprofit sectors. She holds a Bachelor of Science from the University of Texas at Arlington, a Master of Science in leadership and organizational development from the University of the Incarnate Word, and she is presently pursuing a doctorate. Trevino is also currently a proud member of the TAC Leadership 254 class.

**Kim Trussell** has been with the Tarrant County Auditor's Office for 16 years. Her internal audit experience includes work for the City of Dallas and Dallas Fort Worth International Airport. She earned a BBA in accounting from Texas Tech University.

**Steve Watson** has spent over 25 years working in public policy at every level, from local governments to international NGOs. He was appointed Palo Pinto County Auditor in 2013. While in Palo Pinto, he served on the TACA board of directors, and from there he transitioned to working in the Tarrant County Auditor's Office for nearly five years. He was appointed Johnson County Auditor in 2021. Watson holds an accounting degree from Midwestern State University. He lives in Mineral Wells with his wife and two children and is an ordained Anglican clergyman.

**Kent Willis** is an audit manager for Pattillo, Brown & Hill, LLP in the Governmental Audit Division. He is a proud graduate of both Texas A&M University and Sam Houston State University, where he received a bachelor's in accounting and a Master of Science in accounting, respectively. Willis has focused exclusively on providing exceptional audit and advisory services to numerous governmental entities, including municipalities, counties, regional planning commissions, mental health authorities and school districts. Willis is an expert at assisting his clients in implementing new accounting standards. He is an active member of the Texas Society of CPAs, the American Institute of Certified Public Accountants, and the Government Finance Officers Association Special Review Committee. He participates in the Greater Waco Chamber of Commerce TRC and is a graduate of the Leadership Waco class of 2020.

**Pete Winckler** joined the Texas Association of Counties in late 2020. A member of the Legislative Services division, he serves as TAC's liaison to the Texas Association of County Auditors. This follows two years in contract lobby work, where he advocated on behalf of a broad spectrum of domestic and international businesses and interest groups. Prior to that, he spent 14 years as an aide, director and chief of staff to four Texas senators. Winckler has called Austin home for over 20 years but draws on his Houston roots and experience representing coastal, north, and east Texas interests to understand the diverse needs across our great state. Winckler's nuanced understanding of the legislative and regulatory process is informed by his prior work across a wide-ranging group of policy issues including tax policy, the Sunset Commission, alcohol, insurance, eminent domain, transportation, public and higher education, the state budget, criminal justice, and infrastructure development.

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Our apologies to those exhibitors and sponsors whose information was not available at press time.





# NOTES

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