

TEXAS A&M  
**AGRI**LIFE  
EXTENSION

V.G. YOUNG INSTITUTE OF  
COUNTY GOVERNMENT

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

**May 2-5, 2023**

Hilton College Station &  
Conference Center



## *Extension Education delivers...*

### **Statewide network, local outreach**

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

### **Practical programs**

valuable learning experiences and skills training for adults and youth

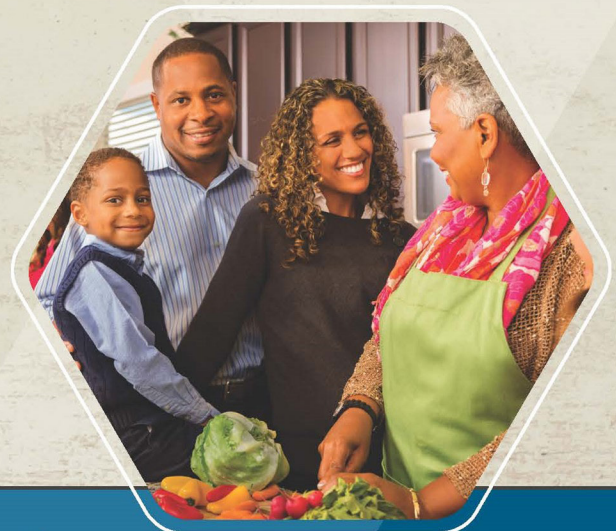
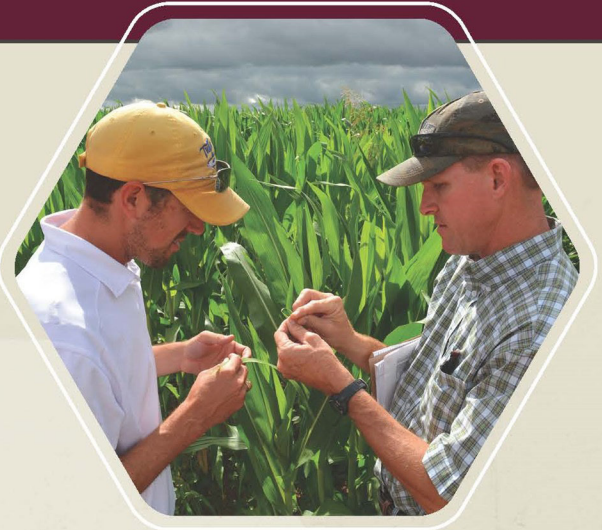
### **Expertise**

proven solutions from trusted experts and scientific research

### **Resource partnerships**

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

*To learn more about Extension Education and the return on your county's investment, visit [AgriLifeExtension.tamu.edu/impacts](http://AgriLifeExtension.tamu.edu/impacts)*



May 2-5, 2023  
Hilton College Station & Conference Center  
College Station, TX



V.G. YOUNG INSTITUTE OF  
COUNTY GOVERNMENT

## V.G. Young Institute of County Government

Peter McGuill, Ph.D.  
Program Director  
[pjmcguill@ag.tamu.edu](mailto:pjmcguill@ag.tamu.edu)

Jennifer Baldwin  
Program Coordinator  
[jennifer.baldwin@ag.tamu.edu](mailto:jennifer.baldwin@ag.tamu.edu)

Katy Gottwald  
Program Coordinator  
[katy.gottwald@ag.tamu.edu](mailto:katy.gottwald@ag.tamu.edu)

Natalie Hejl  
Senior Administrative Coordinator  
[natalie.hejl@ag.tamu.edu](mailto:natalie.hejl@ag.tamu.edu)

V.G. Young Institute of County Government  
Texas A&M AgriLife Extension Service  
600 John Kimbrough Blvd., Ste. 128  
2137 TAMU  
College Station, TX 77843-2137  
Phone: (979) 845-4572  
Email: [vgyi@ag.tamu.edu](mailto:vgyi@ag.tamu.edu)  
Website: [vgyi.tamu.edu](http://vgyi.tamu.edu)

## Welcome Letter



On behalf of the V.G. Young Institute of County Government, part of the Texas A&M AgriLife Extension Service, welcome to the 65th Annual 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 66th Institute in 2024. 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

Cheryl Roberts, Chair, Young County  
Shelly Atteberry, Cooke County  
Randy Donner, Ector County  
Lorena Hernandez, Cameron County  
Melissa Jeter, Houston County  
Loretta Key, Eastland County  
Kris Klein, Guadalupe County  
Angela Maselli, Liberty County  
Jeff May, Denton County  
Barbara Parker, El Paso County  
Carlos Pereda, Dimmit and Zavala Counties  
Marina Rodriguez, El Paso County  
Tragina Tallant, Lampasas County  
David Wendel, San Patricio County

## Institute Host

Welcome! The 65th Annual County Auditors Institute is sponsored by the V.G. Young Institute of County Government, 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 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.

**There are no prerequisites for this conference.**

## 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 available after the conference.

## Evaluations

Evaluations are in the attendee packet. Please turn them in at the registration desk by 11:30 a.m. Friday, May 5.

## 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 in the Poolside area.

## Association Dinner

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

## Exhibit Show

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



# 65th Annual County Auditors Institute

V.G. Young Institute of County Government  
Hilton College Station & Conference Center  
May 2-5, 2023

## HOTEL MAP GROUND FLOOR



# Agenda

## Monday, May 1

4:00-7:00 p.m. **New Auditor Training Registration Open** Registration Desk

## Tuesday, May 2

8:00 a.m.-5:00 p.m. **New Auditors Training** Brazos Amphitheater

10:30 a.m.-5:00 p.m. **Registration Open** Registration Desk

8:00 a.m.-noon **Exhibitor Show Setup** Bluebonnet Ballroom 5-7

1:00-5:00 p.m. **Exhibitor Show Open** Bluebonnet Ballroom 5-7

1:00-5:00 p.m. **Optional Sessions**  
1:00-5:00 p.m. **Ethics & Values for Texas CPAs & Accounting Professionals** Oakwood Ballroom

4.0 CE

Speaker: *Allison McLeod, Senior Lecturer, University of North Texas*

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

- To educate licensees in ethics of professional accounting as Texas CPAs.
- To convey the intent of the Rules of Professional Conduct in the performance of professional accounting services/work, not to adhere to the mere technical compliance of such rules.
- To assist 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.
- To review and discuss the Rules of Professional Conduct and their implications for persons in a variety of practices, including:
  - CPAs in client practice of public accountancy who perform attest and non-attest services per § 501.52.
  - CPAs employed in industry who provide internal accounting and auditing services.
  - CPAs employed in education or in government accounting or auditing.

1:00-1:50 p.m. **TCDRS is Doing Retirement Right** Bluebonnet Ballroom 1-4  
1.0 CE

Speaker: *Erika Aguirre, Employer Services Representative, Texas County and District Retirement System*

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:

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

1:50-2:40 p.m.	<b>First Amendment Audits</b> 1.0 CE Speaker: <i>Thomas Kerss, LE &amp; Simulator Consultants Supervisor, Texas Association of Counties</i> Local governments are under heightened scrutiny related to the preservation of constitutionally protected rights. This presentation will provide an overview of constitutionally protected activity and best practices to ensure that the rights of the public and of public employees are upheld. At the conclusion of this session, participants should be able to:	Bluebonnet Ballroom 1-4
2:40-3:10 p.m.	<b>Refreshment Break</b>	Prefunction Area
3:10-4:00 p.m.	<b>Statutory Audits</b> 1.0 CE Speaker: <i>Randall Rice, County Auditor, Galveston County</i> Statutory Audits covers the statutorily mandated audits to be prepared and issued by the County Auditor. The audits may be for periods of one month, one quarter, one year or as needed for the material to be audited. They may be financial or operational audits.	Bluebonnet Ballroom 1-4
4:10-5:00 p.m.	<b>Fees and Collections</b> 1.0 CE Speaker: <i>Mike Post, County Auditor, Harris County</i> This session will provide attendees an overview of the Harris County Auditor's approach to statutory audits of fees and collections in compliance with Texas LGC 115.002. Attendees will receive a template for audit planning and an audit report. In addition, common audit findings and an approach to remediating those findings will be discussed.	Bluebonnet Ballroom 1-4
5:30-7:00 p.m.	<b>Welcome Reception</b> Sponsored by: Pattillo Brown & Hill, LLP and the Texas Association of County Auditors	Poolside

## Wednesday, May 3

7:30 a.m.-4:00 p.m.	<b>Registration Open</b>	Registration Desk
7:30 a.m.-5:00 p.m.	<b>Exhibit Hall Open</b>	Bluebonnet Ballroom 5-7
7:30-8:30 a.m.	<b>Breakfast in Exhibit Hall</b>	Bluebonnet Ballroom 5-7

## GENERAL SESSION

		Bluebonnet Ballroom 1-4
8:30-8:50 a.m.	<b>Welcome Remarks</b>	
8:50-9:40 a.m.	<b>RESET &amp; RECHARGE – Experience a Fresher &amp; More Positive Approach to Eliminate Stress, Negativity &amp; Burnout</b> 1.0 CE Speaker: <i>Betsy Allen-Manning, Founder, Corporate Culture Training Solutions</i> WARNING: You will leave RECHARGED! In this presentation, you will receive strategies to reduce stress and negativity, develop better habits, create more work/life balance, reduce burnout and become a more resilient person in business and your personal life. This is NOT a podium-type speech. Betsy Allen-Manning is a high-energy keynote speaker who engages the audience through games, brain teasers, discussions, dancing and on-the-spot implementation.	



Actionable takeaways:

- Discover Betsy’s “CARE” technique to reduce stress and destroy negative thinking.
- Develop a “productive mindset” and learn how to reduce burnout by prioritizing your day, identifying time stealers, and eliminating the feelings of being overwhelmed that multiple projects can bring.
- Use the “HEAT” method to calm emotionally charged people.
- Discover the habits that contribute to your success and the ones that lead you into feeling burned out and overwhelmed.
- Learn how to build your work/life balance strategy.

9:40-10:30 a.m.

**GASB 87 & 96**

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 Statements 87 and 96. Using real-world examples, we’ll walk through the journal entries and disclosures needed for GASB 87/96, 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.

10:30-10:50 a.m.

**Refreshment Break**

Prefunction Area

**GENERAL SESSION**

Bluebonnet Ballroom 1-4

10:50-11:40 a.m.

**Legislative Update**

1.0 CE

Speakers: *Chuck Rice, Principle, Chuck Rice Group*

*Pete Winckler, Legislative Consultant, Texas Association of Counties*

The 88th Legislature is in full swing, and the Legislature’s priorities are taking shape. Learn more about significant county issues and the broader themes of this legislative session.

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

- Describe current legislation and the anticipated impact on county government operations.
- Analyze failed bills that are pertinent to the operation of the county auditor.
- Report to officials at various levels of the impact of successful bills to the operations of county government.

11:40 a.m.-1:00 p.m.

**Lunch On Your Own**

**Concurrent Sessions**

1:00-1:50 p.m.

**1099’s**

Bluebonnet Ballroom 1-4

1.0 CE

Speaker: *Nathan Zinsmeyer, Payroll/ Operations Manager, Williamson County Auditor’s Office*

*Karen Knightstep, Accounts Payable Manager, Williamson County Auditor’s Office*

This session will provide detailed information on the requirements for the issuance of 1099’s. Participants of this course will gain a greater understanding of:

- The required information necessary from vendors to determine their status.
- Who should receive 1099’s
- Types of payments that qualify for those vendors.

1:00-1:50 p.m.	<p><b>Investment Reporting</b> 1.0 CE Speaker: <i>Amy Perez, Deputy Executive Director, Office of Management and Budget, Harris County</i> At the conclusion of this session, participants will understand:</p> <ul style="list-style-type: none"> <li>• Reporting requirements of the Public Funds Investment Act</li> <li>• Investment Policy and Procedure</li> <li>• PFIA Practical Reporting Applications</li> </ul>	Brazos Amphitheater
1:00-1:50 p.m.	<p><b>Assistant Auditor Help I</b> 1.0 CE Speakers: <i>Kelly Allen, First Assistant County Auditor, Travis County</i> <i>Bill Telford, First Assistant County Auditor, San Patricio County</i> <i>Barbara Parker, First Assistant County Auditor, El Paso County</i> Course Objectives:</p> <ul style="list-style-type: none"> <li>• Describe the role of assistant auditor.</li> <li>• Explain the importance of working with the county auditor, employees and officials when problem-solving.</li> <li>• Describe the importance of internal audits and objectives in determining results and recommendations.</li> <li>• Discuss the problems that occur in day-to-day situations.</li> </ul>	Oakwood Ballroom
2:00-2:50 p.m.	<p><b>Cybersecurity</b> 1.0 CE Speaker: <i>Robert Ruiz, Associate Director, Risk Management Services, Texas Association of Counties</i> Course objectives:</p> <ul style="list-style-type: none"> <li>• Describe the risks associated with cybercrime.</li> <li>• Explain the vulnerabilities and weaknesses of online networks.</li> <li>• Describe the action steps necessary if the county network is compromised.</li> </ul>	Bluebonnet Ballroom 1-4
2:00-2:50 p.m.	<p><b>Investment Requirements</b> 1.0 CE Speaker: <i>Samuel Vaughan, Associate Financial Advisor, Ameriprise Financial Services, LLC</i> Course Objectives:</p> <ul style="list-style-type: none"> <li>• Required duties of the county financial officer.</li> <li>• Developing investment policies.</li> </ul>	Brazos Amphitheater
2:00-2:50 p.m.	<p><b>Assistant Auditor Help II</b> 1.0 CE Speakers: <i>Leslie Wilks Garcia, First Assistant County Auditor, Harris County</i> <i>Angela Maselli, First Assistant County Auditor, Liberty County</i> Course Objectives:</p> <ul style="list-style-type: none"> <li>• Describe the role of the assistant auditor.</li> <li>• Explain the importance of working with the county auditor, employees and officials when problem-solving.</li> <li>• Describe the importance of internal audits and objectives in determining results and recommendations.</li> <li>• Discuss the problems that occur in day-to-day situations.</li> </ul>	Oakwood Ballroom
2:50-3:10 p.m.	<p><b>Refreshment Break</b></p>	Prefunction Area
3:10-4:00 p.m.	<p><b>Welcome to County Procurement</b> 1.0 CE Speaker: <i>Karen Davidson, Purchasing Director, El Paso County</i> This course will explore the County Purchasing Act. Participants in this session will gain an understanding of:</p> <ul style="list-style-type: none"> <li>• The requirements of the county purchasing act.</li> </ul>	Bluebonnet Ballroom 1-4

- Types of purchases that require competitive procurement.
- Various methods of competitive procurement.

3:10-4:00 p.m.

**Issuing Debt**

Brazos Amphitheater

1.0 CE

Speaker: *Jeff May, County Auditor, Denton County*

This session will provide information and resources to assist participants in understanding:

- How to select a qualified financial advisor to guide through the process.
- The types of debt that counties are allowed to enter in to.
- Reporting compliance and closeout of debt issuances.

3:10-4:00 p.m.

**Hotel Occupancy Tax**

Oakwood Ballroom

1.0 CE

Speakers: *Scott Joslove, President & CEO, Texas Hotel & Lodging Association*

*Justin Bragiel, General Counsel & Operations Manager, Texas Hotel & Lodging Association*

Course objectives:

- Understand what Hotel Occupancy Tax is and the maximum rates that can be assessed.
- Allowable uses of H.O.T. revenue.
- Reporting compliance of H.O.T. revenue and expenditures.

4:10-5:00 p.m.

**American Rescue Plan Act Update**

Bluebonnet Ballroom 1-4

1.0 CE

Speaker: *Judy Langford, President, Langford Community Management Services*

*Jill Phinney, Executive Director, Langford Community Management Services*

Course Objectives:

- Updates to the American Rescue Plan Act.
- Understand the Reporting requirements for ARPA.
- Documentation for APRA Funds Expenditures.

4:10-5:00 p.m.

**State Reporting**

Brazos Amphitheater

1.0 CE

Speaker: *Jennifer Henderson, County Treasurer, Schleicher County*

This course will provide participants with instruction related to:

- How to properly file quarterly state reports for court costs and fees.
- State calculation methodology.
- Supporting documentation required for state reports.

4:10-5:00 p.m.

**Records Retention**

Oakwood Ballroom

1.0 CE

Speaker: *Paul Miles, Associate General Counsel, Texas Association of Counties*

Course Objectives:

- Reviewing Records Retentions Policy.
- Review Statutory Changes for Records Retention.
- Understand the role of the County Auditor in Proper Storage and Retention of County Records.

6:30 p.m.

**Association Dinner**

BigShots Golf

Sponsored By: *Indigent Healthcare Solutions & McCreary, Veselka, Bragg & Allen, P.C.*

**Thursday, May 4**

7:30 a.m.-4:00 p.m.

**Registration Open**

Registration Desk



7:30 a.m.-noon **Exhibit Hall Open** Bluebonnet Ballroom 5-7

7:30-8:30 a.m. **Breakfast in Exhibit Hall** Bluebonnet Ballroom 5-7

## GENERAL SESSION

Bluebonnet Ballroom 1-4

8:30-10:00 a.m. **U.S. and Texas Economic Update**  
1.5 CE

Speaker: *William Chittenden, Associate Professor of Finance, Texas State University*

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.

10:00-10:20 a.m. **Refreshment Break** Prefunction Area

## GENERAL SESSION

Bluebonnet Ballroom 1-4

10:20-11:10 a.m. **Budget Scheduling**  
1.0 CE

Speaker: *Ellen Friar, County Auditor, Ward County*

This presentation will assist in scheduling Commissioners Court actions, newspaper ads and internet postings. This session will also cover the need to coordinate with your local appraisal district, which has to complete certain notices before the Commissioners Court can take action on the tax rate.

11:10 a.m.-noon **Auditing the Commissary**  
1.0 CE

Speaker: *Janet Martin, County Auditor, Ellis County*

Auditing the Commissary from planning through reporting.

At the conclusion of this session participants will understand:

- Auditing sales in the commissary and collection of sales tax.
- Expenditures of commissary funds for allowable purchases.
- Reporting requirement to the Texas Commission on Jail Standards.

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: *Hugh Coleman, City Attorney, City of Sanger*

*Scott Brumley, Potter County Attorney*

*Jeff May, Denton County Auditor*

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 from 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.  
3:30-4:20 p.m.

**Refreshment Break  
Panel Discussion**

Prefunction Area

1.0 CE

Speaker: *Shelly Atteberry, County Auditor, Cooke County*

*Jimmy Mynar, County Auditor, Burleson County*

*Katie Conner, County Auditor, Brazos County*

What I Wish I Knew When I Started in the Auditor's Office

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. Reference your name tag to determine the session you should attend. At the conclusion of this session, participants should be able to assess challenges and needs specific to county size and resources.

**Small 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

Oakwood Ballroom

**Friday, May 5**

7:30-8:30 a.m.

**Breakfast**

Bluebonnet Ballroom 5-7

**GENERAL SESSION**

Bluebonnet Ballroom 1-4

8:30-10:00 a.m.

**Truth in Taxation - What Does It Mean?**

1.5 CE

Speaker: *Ro'Vin Garrett, Client Liaison, Perdue Brandon Fielder Collins & Mott, LLP*

In this session individuals will learn an overview of TNT, tax rate definition, required publications and postings as well as important dates within the tax calendar for a legally and timely adopted county tax rate.

10:00-10:20 a.m.

**Prefunction Area**

10:20-11:10 a.m.

**Let's Kahoot!**

1.0 CE

Speakers: *Jeff May, County Auditor, Denton County*

*Carlos Pereda, County Auditor, Zavala and Dimmit Counties*

Wow! Let's play the game Kahoot. Download this app for a chance to win a prize! Have fun while learning!

Course Objectives:

- Describe purpose and allowable expenditures from various Special Revenue and Dedicated Funds.
- Apply knowledge to correctly expend funds.
- Understand revenue limitations in various funds.

11:10-11:30 a.m.

**Closing Remarks and Adjourn**

*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

**Erica Aguirre** has worked with TCDRS since 2012, first serving as a Member Services Field Representative. Prior to TCDRS, she facilitated and enhanced client relations for a variety of large and small businesses. Erika is a Certified Dale Carnegie Trainer with a Bachelor of Communication Studies from Southwestern University.

**Kelly Allen** is the first assistant auditor for Travis County and has been with Travis County for over 15 years. Allen attended Texas Tech University and the University of Nevada Las Vegas, graduating in 1992 with a B.S. in business administration with a major in accounting. Before joining Travis County, Allen served as the controller and then chief financial officer of Jardine Foods and Private Harvest, both specialty foods companies. Betsy Allen-Manning has been featured on FOX, CBS, ABC, NBC & TEDx, Betsy Allen-Manning is a renowned leadership speaker & corporate culture expert for fast growing companies. As founder of Corporate Culture Training Solutions, known as one of the top leadership training companies in Dallas, Texas, her specialty is improving workplace culture, creating better employee experiences, & developing 'ready-now leaders' who are equipped to attract, engage, motivate & retain talent in a hyper-competitive marketplace. She's the author of 3 published books and is one of the top leadership motivational speakers in Dallas. Through her dedicated research, expertise in human behavior, experience working as a manager for 5-star hotels, and her involvement with the John Maxwell Team, she is honored to have trained over 15,000 leaders & teams for small businesses, franchises & associations, to multi-billion-dollar corporations, such as Toshiba, Aflac, Fidelity & the US Department of Defense.

**Shelly Atteberry** has been serving as the 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, 8 of those years serving as the 1st 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 GFOA and the Texas Public Purchasing Association. Currently, Shelly is participating in the 2023-2024 Texas Association of Counties Leadership 254 class.

**Justin R. Bragiel** is the general counsel for the Texas Hotel & Lodging Association. He handles a diverse array of legal and legislative issues, including local and state hotel occupancy tax, hospitality law, regulatory issues, contract law and employment issues. Bragiel directs the association's legal team and governmental affairs team, and he manages its lobbyist contractors. Bragiel is a public speaker, regularly addressing local governments, conferences and legislative bodies.

**Scott Brumley** is the County Attorney of Potter County (the county seat of which is Amarillo), a position in which he has served since January of 2005. From 1995 until he took office, he was the Civil Division Chief of the Potter County Attorney's Office. He has been, and continues to be, responsible for handling and litigating a variety of civil issues involving Potter County and its officials, including employment and civil rights claims, Tort Claims Act suits, removal and quo warranto litigation, gambling law enforcement actions, Open Meetings/ Public Information Act compliance and general county law matters. Scott graduated from Texas Tech University School of Law in 1992. During his career, Scott has served as chair of the Government Law Section Council of the State Bar of Texas, President and Board Chair of the Texas District and County Attorney's Association, and Chair of the Texas Association of Counties Risk Management Pool Board. He frequently writes and speaks on county-related legal issues for the State Bar of Texas, the Texas Association of Counties and the Texas District and County Attorney's Association. He is married with three children.

**Leo Caldera** graduated from the University of Texas at San Antonio and soon began working for 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 his certified internal audit (CIA) and certified government auditing professional (CGAP) certifications in May 2004. He is currently a member of the Institute of Internal Auditors. Caldera is the 2014 recipient of the TACA Denise Linch Assistant County Auditor Award.

**William Chittenden** is an Associate Professor of Finance in the McCoy College of Business Administration at Texas State University. He previously served as Presidential Fellow, Associate Dean for Graduate Programs and Department Chair. Dr. Chittenden earned a B.B.A. in Finance and M.S. in Economics from the University of Texas at El Paso, and a Ph.D. in Finance from Texas Tech University. Dr. 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, the Austin American-Statesman and has been interviewed for radio in the U.S. and Canada. His articles for TheConversation.com have been viewed over 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 firms.

**Hugh Coleman** served as the Denton County Commissioner for Precinct 1 for 12 years. During his legal career, he has served as a city attorney, a municipal prosecutor, an assistant county attorney, and an assistant district attorney and Counsel to the Sheriff, where his duties include advising law enforcement, local elected governmental officials, department heads, and engaging in all types of litigation ranging from civil rights and employment lawsuits



to tort and negligence claims. He has spent many years drafting interlocal agreements, advising on governmental purchasing, implementing human resource policies, and working with law enforcement. Hugh Coleman has been an active member of the legal community. He is a past president of the Denton County Bar Association, is a past president of the Denton County Young Lawyers Association and served on the Board of the Texas Young Lawmakers Association. He is active in the Denton Community, and you will frequently find him at local events as a member of Kiwanis and St. Andrew Presbyterian Church. He is currently the City Attorney for the City of Sanger, Texas.

**Katie Conner** has worked in the Brazos County Auditor's Office for over 27 years, the last 20 years as the county Auditor. She has served on the board of directors for the Texas Association of County Auditors, with her last position as president in 2014-2015. Brazos County has received the Government Finance Officers Association Certificate of Excellence in Financial Reporting during her entire term at Brazos County.

Nathan Craddock is the Tom Green County Auditor. He earned a bachelor's degree in accounting and a Master of Business Administration from Sam Houston State University. He has audited multiple counties, cities and other local governments across the state. Craddock is also a graduate of the TAC Executive Leadership Program, a recipient of the Jerry Ware Leadership Award, a past president of the Texas Association of County Auditors, and he currently serves on the board of directors of the Texas Association of Counties.

**Karen Davidson** is the Purchasing Agent for the County of El Paso, Texas. 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 the opportunity to work at the city, state, federal and county levels of government. The presentation will provide an overview the laws and codes with some practical examples of real application. The County of El Paso has a \$498,174,997 million annual budget along with the recent Cares Act and American Rescue (ARP) funding. El Paso County has border community issues such as migrants.

**Ellen Friar** has been serving as the County Auditor for Ward County for the past 25 years and is currently in her 26th year. Ms. Friar is Past President of the Texas Association of County Auditors. Her civic endeavors include, past president of the Ward County Historical Commission, current board member of the Historical Commission, volunteer at the Ward County Archives and Ward County Museum Complex. She received the Merit Award from the Monahans Chamber of Commerce for her volunteer work on the Rattlesnake Bomber Base Museum. She is a member of the Monahans Chamber of Commerce Ambassadors. Ro'Vin Garrett served as Brazoria County Tax Assessor-Collector from January 1, 2001 - December 31, 2020, retiring after serving 36 years in the Brazoria County Tax Office. Garrett is a Past President of the Tax Assessor-Collectors Association of Texas, 4 years as the TACA Director of Education. Certified as a Registered Texas Assessor-Collector in 1988, Garrett is an approved instructor of Property Tax Professional Education by the State Comptroller's Office and has taught numerous classes related to property tax assessment and collections through-out the state since 1988. In 2021 Garrett was again registered as a Property Tax Professional with Texas Dept of Licensing and Regulation and in January of 2022 passed the RTA level IV exam for the second time, with over 30 years between. TDLR will award Garrett with the RTA designation when she has the required years of experience as a TDLR registrant. She was an invited member of Gov Abbott's Tax Policy Committee before the 2019 Leg Session.

**Jennifer Henderson** is in her second term as Schleicher County treasurer. She is a Mississippi native and graduated from Mississippi College with a bachelors degree in business. She moved to Texas in 2003 and first worked in county government as the deputy tax assessor/collector from 2005 to 2006. The Schleicher County Treasurer's Office handles accounts payables, payroll, human resources, IT, risk management, investments and wellness programs. She is currently the President of the County Treasurers' Association of Texas and Vice-Chair of Texas Association of Counties (TAC) County Information Resources Board. She was honored in 2018 by TAC with the Iris Stagner Award for her work as a county wellness coordinator and in 2019 as the Texas Outstanding County Treasurer of the Year.

**Melissa Jeter** is the county Auditor for Houston County, where she has served for almost 15 years. She earned a bachelor's degree in business administration from Sam Houston State University. She previously served as the county Auditor in Madison County for 10 years. Jeter completed training through the TAC Leadership Program and NACo Professional Development Academy. She is a certified investment officer and received her certification as a public manager from Stephen F. Austin State University. She is a past president of the Texas Association of County Auditors.

**Scott Joslove** is president and CEO of the Texas Hotel & Lodging Association. For 15 years, Joslove has been the leading advocate for the Texas lodging industry. Contact him with any questions or issues you are facing at your property, or to invite him to give a presentation to the hoteliers or city officials in your area. He is available to assist hoteliers, cities, CVB's and anyone else seeking advice or information related to the Texas lodging industry. Thomas Kerss joined Texas Association of Counties in 2013 after a lengthy career with Nacogdoches County. He serves as a subject-matter expert in law enforcement and supervises TAC's law enforcement consultants and trainers. Thomas is a 42-year veteran peace officer who began his career with the Tyler Police Department. He is a graduate of the FBI National Academy in Quantico, VA and holds a bachelor's degree in law enforcement from Stephen F. Austin State University. Thomas is a Certified Public Manager, and holds both Master Peace Officer & Master Jailer Licenses, as well as a Law Enforcement Instructor's License. Thomas is a past-president of the Sheriffs' Association of Texas and was active on the National Sheriffs' Legal Affairs Committee. He has received many accolades during his career, especially for his leadership role during the Columbia Space Shuttle disaster (2003).

**Karen Knightstep** has worked for the Williamson County Auditor's Office more than 13 years. She has held several roles in the department over the years. She has more than 11 years in accounts payable experience with the county. She received a BBA in accounting from Texas A&M University.

**Judy Langford** is the president and owner of Langford Community Management Services (LCMS). LCMS was incorporated in 1983 by her father, Bill Langford, and Judy joined him in serving Texas cities and counties with their grant writing and administration needs in 1991. Since then, Judy has incorporated LCMS as a WBE and HUB and continues to work with numerous federal and state agencies. With her roots in public service, Judy strives to meet the clients' needs with the recognition that all governments are in place to assist the public and provide basic services to sustain their communities.

**Janet Martin** CPA, CFE, has served as the Ellis County auditor since Oct. 1, 2019. She began her career as a county auditor in Erath County in 2011. Martin assisted the Erath County District Attorney by performing an audit of a CPA, resulting in two plea bargains for theft greater than \$2 million. She has 15 years of experience as a corporate controller and 17 years of experience in public accounting. Martin has a Bachelor of Science degree with dual majors in accounting and finance.

**Jeff May** earned a Bachelor of Business Administration in finance from Texas Tech University in 1989. After graduating he became an examiner for the State of 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 May was appointed auditor in Collin County, where he served 9.5 years. In 2019 he was appointed as Denton County Auditor, where he is serving today. May served on the Board of the Association of County Auditors as a director and all officer positions including president from 2018 to 2019. May is also a graduate of the Texas Association of Counties Executive Leadership Program in 2014 and received the Jerry Ware Leadership Award in 2021.

**Allison McLeod** is currently a full-time senior lecturer at the University of North Texas, and has taught classes in Corporate Income Taxes, Multi-jurisdictional 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 TSCPA's Professional Ethics Committee and the AICPA's Exam Team (REG). Prior to Professor McLeod going into academia, she worked for 18 years in industry and in a Big Four accounting firm. Professor McLeod earned a law degree from Baylor School of Law, and an LL.M. degree in taxation from Southern Methodist School of Law. She has been a licensed CPA since 1993 and has been licensed to practice law since 1992.

**Angela Maselli** is the Liberty County first assistant auditor. She received a Bachelor of Science degree in accounting from the University of Arkansas at Little Rock in 2005. Angela is a Certified Public Accountant. She worked in public accounting for more than 10 years auditing governmental and private entities, preparing taxes for businesses and individuals, and managing audit teams prior to working for Liberty County. She began serving as first assistant auditor for Liberty County in 2016. In 2017 she received "Employee of the Year." Maselli has been with Liberty County for seven years. She currently serves as an honorary board member of the Texas Association of County Auditors. When not at work, she can be found with her husband on their farm raising their two boys, two girls, two dogs, many cats, two show pigs, two guineas, a flock of chickens, a rooster, and one pot belly pig.

**Paul Miles** is an Associate General Counsel with the Texas Association of Counties. He has spoken at statewide and regional conferences on a wide variety of topics, with a concentration on election and open government issues. He has been with TAC since March 2012.

**Jimmy Mynar** is the Burleson County Auditor.

**Barbara Parker** is an experienced accounting and audit professional. She knows how important it is to mentor and share knowledge in the public service arena. She has been working in the accounting and auditing profession for almost 40 years, with over 35 years of management experience. Parker was educated at the University of Texas at El Paso with a bachelor's degree in accounting. She is a Certified Public Accountant and Certified Internal Auditor and has worked in local government, international manufacturing, public accounting, and financial industries. Her service has been recognized several times over the years, most recently by the Texas Association of County Auditors with the Denise Linch Assistant County Auditor Award. She is also active in the community, volunteering for several non-profit organizations.

**Carlos Pereda** graduated from Texas A&I, Kingsville with a Bachelors of Business Administration and 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 board member for the Texas Association of County Auditors.

**Amy Perez** is the deputy executive director for the Office of Management and Budget for Harris County, Texas, where she has been employed since 2012. She oversees the banking relationships, revenue management, financial planning, investment portfolios totaling \$8B, and a debt management portfolio of \$6.8B for Harris County. Prior to coming to Harris County, she was the county Treasurer for Matagorda County. She sits on the education board for the County Investment Academy through Texas Association of Counties, Women in Public Finance – Texas Chapter Executive Council, and the Texas CLASS Board of Trustees. Perez holds a bachelor's degree with a concentration in accounting from the University of Houston at Victoria and an MBA from Sam Houston State University.

**Jill Phinney** is the executive director for Langford Community Management Services (LCMS). Phinney has over 33 years in grant management and administration working for the City of St. Paul, City of Minneapolis, State of Minnesota, State of Texas, and has been with LCMS for three years. Her grant experience includes expertise in ARPA, CDBG, FEMA, HUD, NHTSA and TXDOT funding. As part of her duties, Phinney manages the American Rescue Plan Act (ARPA) grant program for LCMS, providing guidance and support required for successful project implementation. LCMS is currently assisting over 40 Texas communities with the management and administration of these funds.

**Michael Post** has been with the Harris County Auditor's Office for over 26 years and has been county Auditor since 2017. Previously, he worked in public accounting and as director of internal audit for an electric utility company.

**Chuck Rice** has a B.S. in political science (1975) and a master's in public administration (1982) from Southwest Texas State College (now Texas State University) in San Marcos. He began working on staffs of elected officials of the state Legislature in the 1970s, including a stint doing research and legislative communication for the Texas Secretary of State, and from inside the Capitol, he moved into research (Texas Legislative Service), advocacy and lobbying for trade associations and other business and organizational interests. He has served on the advisory council in the School of Public Administration at Texas State and on the board of directors of the Austin Area Interreligious Ministries.

**Randall Rice**, CPA is county Auditor for Galveston County. He was appointed in July 2013 after serving more than 12 years as first assistant in Collin County. Rice has seven professional certifications, including Certified Public Accountant, Certified Information Systems Auditor and County Investment Officer. Rice is the recipient of the 2016 "Blue Sombrero" award and the 2013 Jerry Ware Leadership Award from TACA. A graduate of Lamar University in Beaumont, he has worked in private and public corporations, public accounting, and government. Rice started in public accounting in 1974 and traveled extensively with a Fortune 20 company, implementing and evaluating internal controls under the Foreign Corrupt Practices Act. In 2016 he rewrote and edited the TACA Auditing and Accounting Handbook, including more than 225 audit programs.

**Clayton Rogers** is an audit supervisor at Pattillo, Brown & Hill, LLP (PB&H) 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 Certified Public Accountants, 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.

**Robert Ruiz**, Associate Director of Risk Management Services, joined TAC in 2014 and has served as a risk management consultant and as a claims manager. He started his career in 2000 as a senior field claims associate, managing complex casualty investigations, settlements and negotiations. Before joining TAC, Ruiz was a regional sales director with K&K Insurance and managed accounts across six states. He has a Master of Business Administration in risk management from Walden University and graduated from the University of Texas-Pan American with a Bachelor of Business Administration in finance. He holds the certified risk manager and certified insurance counselor designations from the National Alliance for Insurance Education Research. Ruiz maintains an all lines adjuster's license with the Texas Department of Insurance.

**Bill Telford** is a proud graduate of Freer High School and an avid fan of Roy Orbison. Telford received his B.S. in chemical engineering in 1972 and his MBA degree from Texas A&I University at Kingsville in 1979. In 1982, he became a CPA and was in a private practice for 16 years as well as assisted governmental entities in securing over 100 GFOA Certificate of Achievement awards. In 1995, Telford became first assistant county auditor of San Patricio County.

**Sam Vaughan** is the president of Basis Investment Services and is an advisory member of the County Investment Academy. Prior to forming Basis, he spent over 10 years assisting counties with their investment programs, first with the Lone Star Investment Pool and later with Financial Northeastern Cos.



**Madeline Walker**, CPA, CFE, has been employed in the Galveston County Auditor's Office since 2014 and is currently serving as the first assistant county auditor. Prior to becoming the first assistant, Walker worked in Internal Audit, where she coordinated and managed audits by planning engagements; developing audit objectives, plans and scopes; assessing audit risks; defining internal controls; and determining resources. She earned a BBA in accounting from Baylor University, an M.S. in accounting from the University of Houston-Clear Lake, and certification as a public accountant and fraud examiner.

**Leslie Wilks Garcia** is the first assistant county auditor in the Harris County Auditor's Office. She oversees the Accounting Division. Before her current role, she served as the chief audit executive for Harris County's Internal Audit Division. Her background includes 12 years in public accounting as an external auditor of local governments, where she gained experience in federal and state single audits, construction audits and fraud examination. Garcia has a Bachelor of Science in accounting from the University of Houston-Clear Lake and a Master of Jurisprudence from the Texas A&M University School of Law.

**Kent Willis** is an audit manager at Pattillo, Brown & Hill, LLP (PB&H) in the Governmental Audit Division. He is a proud graduate of both Texas A&M and Sam Houston State, where he received his bachelor's in accounting and 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 integral in assisting his clients implement new accounting standards. He is an active member of the Texas Society of Certified Public Accountants as well as the American Institute of Certified Public Accountants, the Government Finance Officers Association Special Review Committee, 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 contact 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. His 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.

**Alan Younts** has served as the Waller County Auditor since July 18, 2011. His accounting career began in 1979, and he held several positions in the oil and gas industry until 1997, when he accepted an offer to begin a career in governmental auditing. From 1997 to 2011, he held the position of audit manager and lead a team specializing in the audits of Texas school districts, cities and counties for the firms of Sauls & Pechacek; John R. Pechacek, CPA; and Belt Harris Pechacek. He and his wife, Joy, have been married for 27 years, and they have six children.

**Nathan Zinsmeyer** has over 10 years of experience working for the Williamson County Auditor's Office. He has worked in various areas of the office and has over eight years of experience in accounts payable and payroll management. He received a B.S. in economics and minored in business administration at Texas A&M University.

# Special Thanks to our 2023 Conference Exhibitors and Sponsors

## Diamond

Indigent Healthcare Solutions  
Pattillo, Brown & Hill, LLP

## Platinum

McCreary, Veselka, Bragg & Allen PC

## Gold

Perdue Brandon Fielder Collins & Mott, LLP

## Silver

Choice Partners (Harris County Department of Education)  
Eide Bailly LLP  
Government Capital Corporation  
Texas Association of Counties  
Texas CLASS (Public Trust Advisors)  
Texas County and District Retirement System  
Tyler Technologies

## Bronze

Belt Harris Pechacek, LLLP  
Debtbook  
Edmunds GovTech  
i3 Verticals  
PARS  
Records Consultants, Inc.  
Sierra-Cedar, Inc.  
TexPool/Federated Hermes Investors  
TIPS – The Interlocal Purchasing System  
U.S. Capital Advisors LLC

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







**NOTES**

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

# NOTES

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

**NOTES**

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---





## NOTES

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---

---



TEXAS A&M  
**AGRI**LIFE  
EXTENSION

V.G. YOUNG INSTITUTE OF  
COUNTY GOVERNMENT