

67TH ANNUAL COUNTY AUDITORS INSTITUTE

April 29-May 2, 2025

Hilton College Station &
Conference Center

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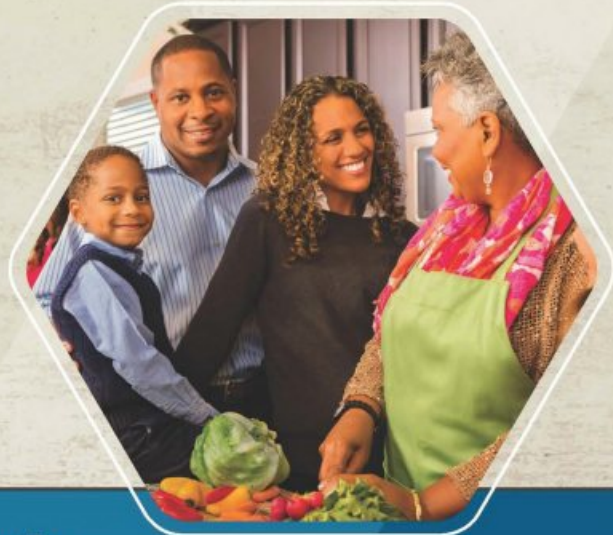
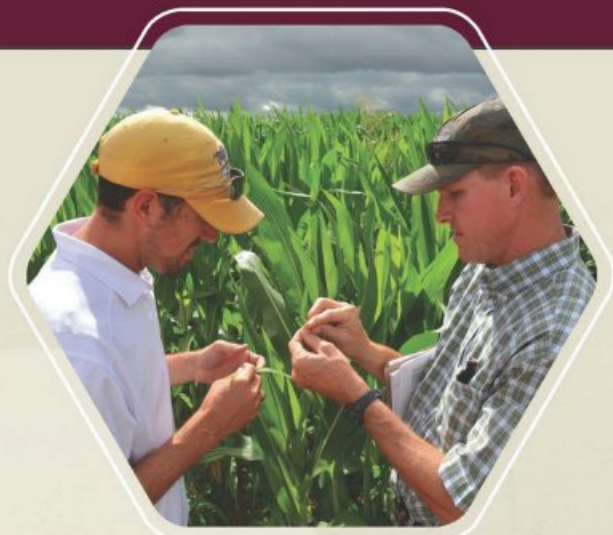
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April 29-May 2, 2025
Hilton College Station & Conference Center
College Station, TX



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

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 67th 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 would also like to recognize Kristen Kubecka, Matagorda County Auditor, for her dedication as the sponsorship chair.

We hope you have a great experience, and we look forward to seeing you again at the 68th Institute in 2026. 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 McGuill". The signature is fluid and cursive.

Peter J. McGuill, 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

Steve Watson, Chair, Johnson County

Shelly Atteberry, Cooke County

Lauren Ayers, Cass County

Leo Caldera, Bexar County

Melissa Jeter, Houston County

Loretta Key, Eastland County

Julie Kiley, Williamson County

Kris Klein, Guadalupe County

Carlos Pereda, Dimmit and Zavala Counties

Cheryl Roberts, Young County

Terri Sellers, Wood County

Patti Smith, Travis County

Tragina Tallant, Lampasas County

Brenda Trevino, Wilson County

Institute Host

Welcome! The 67th 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.

There are no prerequisites for any course offered during this conference.

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, May 2.

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) to download authorized school handouts and presentations.

Evaluations

Evaluations are in the attendee packet. Please turn them in at the Registration Desk by noon on Friday, May 2.

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 Side Yard/Poolside. (Hilton College Station).

Association Dinner

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

Exhibitor Show

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

67th Annual County Auditors Institute

V.G. Young Institute of County Government
Hilton College Station & Conference Center
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HOTEL MAP GROUND FLOOR



67th Annual County Auditors Institute

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Agenda

Tuesday, April 29

7:00 a.m.-5:00 p.m.	Registration Open	Registration Desk
8:30 a.m.-5:00 p.m.	New Auditor Training	Brazos Amphitheater
8:00 a.m.-noon	Exhibitor Show Setup	Oakwood Ballroom
1:00-5:00 p.m.	Exhibitor Show Open	Oakwood Ballroom

OPTIONAL SESSIONS

1:00-5:00 p.m.	Ethics & Values for Texas CPAs & Accounting Professionals 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">• 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:<ul style="list-style-type: none">» 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.	Bluebonnet Ballroom 5-7
1:00-1:50 p.m.	TCDRS – A Perspective From the Employee Side 1.0 CE <i>Speaker: Erika Aguirre Vasquez, Employer Services Representative, TCDRS</i> This session will provide detailed information on: <ul style="list-style-type: none">• How their TCDRS benefit is earned.• How to keep their account up to date.• How to successfully retire with confidence.	Bluebonnet Ballroom 1-4

1:50-2:40 p.m.	Failure to Appear / Failure to Pay Program 1.0 CE <i>Speaker: Lydon Audagnotti, Account Manager, OmniBase Services of Texas LP</i> Under the Failure to Appear / Failure to Pay Program, the Department of Public Safety may deny the renewal of a driver license if you have failed to appear for a citation or failed to satisfy a judgment ordering the payment of a fine. Your driver license may be denied renewal until the reported citations or violations are cleared and reported by the court(s) to the Department.	Bluebonnet Ballroom 1-4
2:40-3:10 p.m.	Refreshment Break	Oakwood Ballroom
3:10-4:00 p.m.	Employment Practices 1.0 CE <i>Speaker: Eric Magee, Partner, Allison, Bass and Magee, LLP</i> This session will address best employment practices including the development of personnel policies. Examples and actual cases will be discussed to demonstrate the importance of investigations and documentation into complaints that preserve affirmative defenses for the county. Finally, this session will contain discussions related to compliance with federal and state laws.	Bluebonnet Ballroom 1-4
4:00-4:50 p.m.	How Does ARPA End? What Happens Now? 1.0 CE <i>Speaker: Sherie Goin Marks, Associate Vice President for State Programs, GrantWorks</i> As ARPA moves into the final stages, what happens next? Objectives: <ul style="list-style-type: none"> • Identify ARPA rules for finalizing the grant. • Review ARPA requirements for closing out grant. • Identify Treasury Department findings/issues regarding ARPA compliance. 	Bluebonnet Ballroom 1-4
5:30-7:00 p.m.	Welcome Reception <i>Sponsored by: Linebarger Attorneys at Law & Patillo, Brown & Hill, LLP</i>	Poolside

Wednesday, April 30

7:30 a.m.-4:00 p.m.	Registration Open	Registration Desk
7:30 a.m.-5:00 p.m.	Exhibitor Show Open	Oakwood Ballroom
7:30-8:30 a.m.	Breakfast in Exhibit Hall	Oakwood Ballroom
OPENING GENERAL SESSION		Bluebonnet Ballroom 1-4
8:30-8:50 a.m.	Welcome Remarks	
8:50-9:40 a.m.	Generational Differences in the Workplace 1.0 CE <i>Speaker: Dr. Christine Gravelle, Director of Client Engagement, Mays Business School, Texas A&M University</i> Meeting the needs of multiple generations in the workplace can be challenging. This session will discuss: <ul style="list-style-type: none"> • Motivation strategies • Bridging generational divides • Capitalizing on the strengths of each generation in team dynamics 	

9:40-10:30 a.m.	5 C's of Cybersecurity 1.0 CE <i>Speaker: Robert Ruiz, Risk Management Services Associate Director, Texas Association of Counties</i> This session will explore the world of cybersecurity as it relates to the operations of county government. Following this session, participants should understand the: <ul style="list-style-type: none"> • Challenges in cybersecurity facing Texas counties. • Current state of cybersecurity. • 5 C's of cybersecurity. 	
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 <i>Speaker: Pete Winckler, Legislative Consultant, Texas Association of Counties</i> The 89th Legislature convened in January. With a month remaining in this regular session of the Texas Legislature, we will: <ul style="list-style-type: none"> • Review legislative action relevant to county auditors from the current legislative session. • Explore the subjects of county interest that are receiving lawmakers' attention. • Learn about the political landscape and key policy issues that have directed the 89th legislative session. 	
11:40 a.m.-1:00 p.m.	Lunch on Your Own	
CONCURRENT SESSIONS		
1:00-1:50 p.m.	Making the Most of County Department Cash Counts 1.0 CE <i>Speaker: Leo Caldera, Auditor, Bexar County</i> Performing cash counts not only satisfies statutory requirements but is also a good fraud deterrent and promotes customer relations. Objectives: <ul style="list-style-type: none"> • 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. • Learn how to identify, handle and report cash shortages. 	Bluebonnet Ballroom 1-4
1:00-1:50 p.m.	Governed by GASB? Learn the New Rules on Compensated Absences 1.0 CE <i>Speakers: Paula Lowe, Audit Partner, Pattillo, Brown and Hill, LLP</i> <i>Travis Rogers, Audit Supervisor, Pattillo, Brown and Hill, LLP</i> Wow! Another new GASB statement. There are changes in reporting compensated absences. Objectives: <ul style="list-style-type: none"> • Learn how GASB 101 changes how the compensated absences are reported. • Identify when an organization should recognize a liability for various types of compensated absences. • Correctly measure compensated absences liability (a walk through specific examples of how to calculate liability). • Review new note requirements for compensated absences. 	Brazos Amphitheater

1:00-1:50 p.m.	<p>Bid Process</p> <p>1.0 CE</p> <p><i>Speaker: Philip Arnold, Bickerstaff Heath Delgado Acosta LLP</i></p> <p>Participants will learn the laws and regulations governing the bid process and how to prepare and evaluate a bid document.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • Determine laws and regulations governing the bid process. • Determine the items needed to prepare bid specifications. • Determine deadlines and evaluation criteria. 	Bluebonnet Ballroom 5-7
2:00-2:50 p.m.	<p>Artificial Intelligence – The Basics of AI</p> <p>1.0 CE</p> <p><i>Speaker: Peter Crary, Senior Manager of Technology, Texas Association of Counties</i></p> <p>During this presentation, you will learn about:</p> <ul style="list-style-type: none"> • The fundamental concepts of artificial Intelligence. • Learn how AI is transforming Industries. • Practical applications and ethical considerations for integrating AI into business operations. 	Bluebonnet Ballroom 1-4
2:00-2:50 p.m.	<p>Purchasing Card Best Practices</p> <p>1.0 CE</p> <p><i>Speaker: Scott Arledge, Purchasing Director, Denton County</i></p> <p>Objectives:</p> <ul style="list-style-type: none"> • Flowchart of purchasing card process. • Review best practices and policies and guidelines. • When can the P-card be used? • Learn how to handle unapproved usage and abuse of the P-card. 	Brazos Amphitheater
2:00-2:50 p.m.	<p>Issuing Debt</p> <p>1.0 CE</p> <p><i>Speakers: Andre Ayala, Managing Director, Hilltop Securities Inc. Jorge Delgado, Senior Vice President, Hilltop Securities Inc.</i></p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • Provide an overview of the types of debt counties may issue. • Provide an overview of the process and participants leading up to the sale. • Provide an overview of the sale process and what happens post-sale. 	Bluebonnet Ballroom 5-7
2:50-3:10 p.m.	Refreshment Break	Oakwood Ballroom
3:10-4:00 p.m.	<p>Assistant Auditor Help</p> <p>1.0 CE</p> <p><i>Speaker: Kelly Allen, Assistant Auditor, Travis County</i></p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • 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. 	Bluebonnet Ballroom 1-4
3:10-4:00 p.m.	<p>Comptroller Resources and Reporting</p> <p>1.0 CE</p> <p><i>Speaker: Russell Gallahan, Manager, Local Government and Transparency Section, Texas Comptroller of Public Accounts</i></p>	Brazos Amphitheater

This module will provide an overview of the Comptroller's financial transparency programs and reporting, including Local Government Debt reporting and Transparency Stars. It will also provide an update on Rural Law Enforcement Grants (SB-22) for county sheriffs, constables and prosecutor offices.

3:10-4:00 p.m.

All Things Social Security

Bluebonnet Ballroom 5-7

1.0 CE

Speaker: John Berry, Financial Planner, Corner Post Financial Planning

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:

- How you qualify for Social Security benefits.
- How your earnings and age can affect your benefits.
- What you should consider in deciding when to retire.
- Basics of Medicare and when to apply.
- What you can do online.

4:10-5:00 p.m.

Been to Jail Lately? Be Confident That Your Family Can Put Money on Your Commissary Account With Confidence

Bluebonnet Ballroom 1-4

1.0 CE

Speakers: Cassie Davis, Director of Compliance Audit, Harris County

Eric Pertl, Audit Manager, Harris County

Every year, we have to send an audit report to Texas Commission on Jails Standards. Learn how to meet this requirement.

Objectives:

- Identify procedures/steps to perform an audit of the jail commissary.
- Walk through steps of audit program.
- Understand inmate banking.
- Provide sample audit programs and audit reports for commissary audits.

4:10-5:00 p.m.

Grants Management

Brazos Amphitheater

1.0 CE

Speakers: Judy Langford, President & CEO, Langford Community Management Services

Jill Phinney, Executive Director, Langford Community Management Services

Participants will learn to apply for grants and comply with federal, state and local regulations and proper documentation.

Course Objectives:

- Learn to identify funding opportunities and submit applications.
- Learn to adhere to federal, state and local regulations.
- Learn proper documentation, financial reporting and audit readiness.

4:10-5:00 p.m.

Juror Pay & Reimbursement Audits

Bluebonnet Ballroom 5-7

1.0 CE

Speaker: Melanie Bush, Treasurer, Montgomery County

Participants will learn the process by which jurors are compensated and how to request reimbursement from the Texas State Comptroller.

Course Objectives:

- Learn minimum juror compensation rates.
- Learn how jurors are paid and where donations can be made.
- Learn where to obtain the data to submit a juror reimbursement form and to whom the form is remitted.

6:30 p.m.

Association Dinner

Topgolf

Sponsored By: Indigent Healthcare Solutions & Perdue, Brandon, Fielder, Collins & Mott, LLP

Thursday, May 1

7:30 a.m.-4:00 p.m. **Registration Open** Registration Desk

7:30 a.m.-noon **Exhibitor Show Open** Oakwood Ballroom

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

GENERAL SESSION Bluebonnet Ballroom 1-4

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

Speaker: Detlef Hallermann, Clinical Professor, Department of Finance, Texas A&M University

At the end of this session, attendees should have a better understanding of the influence of oil, gas and other energy markets on the Texas and U.S. economies. 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** Oakwood Ballroom

10:20-11:10 a.m. **Delivering Effective Presentations**
1.0 CE

Speaker: Dr. Peter McGill, Director, V.G. Young Institute of County Government

Participants will be able to deliver a clear, confident and engaging speech by applying effective verbal and nonverbal communication techniques.

Objectives:

- Learn techniques to manage anxiety and project confidence.
- Improve vocals and body language to communicate a message.
- Master the art of preparing speeches for different audiences and handling Q & A sessions.

11:10 a.m.-noon **Orientation and Exit Audits**
1.0 CE

Speakers: Shelly Atteberry, Auditor, Cooke County

Brenda Trevino, Auditor, Wilson County

Participants will learn best practices to assist incoming elected officials and to audit outgoing elected officials.

Objectives:

- To supply newly elected officials with information regarding county finances.
- To explain the role of the county auditor.
- To answer questions newly elected officials may have regarding county organization policies and procedures.
- To audit any bank accounts, county property or obtain items belonging to the county of departing elected officials.

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: Amy Davidson, First Assistant County Attorney, Montgomery County

Laura Garcia, Attorney, Texas Association of Counties

Jeff May, Auditor, Denton County

Carlos Pereda, Auditor, Dimmit and Zavala Counties

Patti Smith, Auditor, Travis County

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.

Developing a Successful Investment Plan

1.0 CE

Speaker: Sam Vaughan, President, Basis Investment Services

Course Objectives:

- Develop tools and implement processes to monitor fixed income markets and your investment results.
- Successfully report those results to the governing body.
- Make well-reasoned adjustments to your investment portfolio, strategies and policy as needed.

CONCURRENT SESSIONS

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

Brazos Amphitheater

Medium Counties – 25,000-100,000

Bluebonnet Ballroom 1-4

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

Mockingbird

Large Counties – More than 250,000

Bluebonnet Ballroom 5-7

Friday, May 2

7:30-8:30 a.m.

Breakfast

Prefunction Area

GENERAL SESSION

Bluebonnet Ballroom 1-4

8:30-9:20 a.m.

Auditing the County Clerk

1.0 CE

Speaker: Cassie Davis, Director of Compliance Audit, Harris County

Holy moly, the county clerk has so many functions! Where do I start with an audit?

Objectives:

- Review functions of the county clerk.
- Identify and assess specific risks in the county clerk's office.
- Walk through steps of audit program (assess risk, identify scope, workpapers, audit procedures, audit report).
- Provide sample audit programs and audit reports.

9:20-10:10 a.m.

What Happens When the FBI Comes to Town?

1.0 CE

Speaker: Charles Wilkes, Supervisory Special Agent, Federal Bureau of Investigation

Public corruption and fraud are not acceptable. Learn about when the FBI will step in and investigate and what cases it will pursue.

Objectives:

- Define the allegations and scope.
- Develop an investigation plan and timeline.
- Gather documentary evidence.
- Learn how the investigation works (interviews, data analytics, monetary transactions).

10:10-10:20 a.m.

Refreshment Break

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, Dimmit and Zavala 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

Kelly Allen is the Travis County Assistant Auditor.

Scott Arledge is the Director of Purchasing for Denton County. He has over 35 years of government procurement experience, 20 of which have been with Denton County. Arledge is a Certified Public Procurement Officer and has served on numerous procurement association boards in various roles including time on the board of directors for the Texas Public Purchasing Association.

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 served as Cooke County Auditor since April 2006. Before 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 University (formerly known as West Texas State University) with a degree in accounting. She has served on the board of the Texas Association of County Auditors. She is a member of the 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.

Lydon Audagnotti is the Program Manager and Account Manager for Omnibase Services of Texas, LP. In this role, Audagnotti manages one-third of the Texas accounts for their failure to appear / failure to pay program, currently servicing 556 accounts. Originally from South Africa, Audagnotti currently offices in Austin, Texas.

Andre Ayala specializes in public finance advisory services for a variety of clients with a focus on cities, counties and special districts; economic development; and public/private partnerships. He holds bachelor's degrees in economics and business administration in finance from the University of Texas. Since joining the firm in 2007, Ayala has structured over 750 transactions for a total par amount of approximately \$8 billion.

John Berry leads a Mineral Wells-based financial planning firm that serves clients throughout Texas. His team helps individuals and families navigate the journey from saving and investing to retirement and legacy planning. A proud graduate of Texas A&M University, Berry and his wife, Melanie, are empty nesters on his family homestead in Jack County who enjoy spoiling their grandson.

Melanie Bush serves as the Montgomery County Treasurer after being elected in 2018. The treasurer's office handles the county's accounting and investments. Bush is committed to reliability, efficiency and transparency. Since 2000, her professional career has focused on bookkeeping. Bush began her bookkeeping career while attending Southern Methodist University in Dallas. After graduating from SMU in 2002 with degrees in political science, public policy and economics, Better Bookkeepers, Inc. was founded in July 2010 and has rapidly expanded into a thriving bookkeeping service. Today, Better Bookkeepers is managed by an extremely capable management team, leaving Bush free to focus fully on the treasurer's office.

Leo S. Caldera is the Bexar County Auditor. He graduated from the University of Texas at San Antonio in May 1999 and 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 County Judges and Commissioners Association annual conference on topics such as legal and statute research, the county auditor's authority and responsibilities, financial system implementation, and auditing county departments.

Peter Crary is a Senior Manager of Technology Services at the Texas Association of Counties.

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

Cassie Davis currently serves as the Director of Compliance Audit within the Harris County Auditor's Office. She oversees a team of auditors who perform statutory compliance audits of the various Harris County departments. She also oversees the county's Fraud, Waste or Abuse Hotline, where she leads a team of fraud examiners who investigate allegations received. Davis has over 16 years of risk-based audit experience, which includes government and health care audit, in addition to Sarbanes-Oxley (SOX) financial auditing. Davis earned her bachelor's degree in finance from the University of New Orleans and an MBA from the University of Louisiana at Lafayette. In addition, she holds distinctions as a Certified Internal Auditor, Certified Fraud Examiner, Certified Government Auditing Professional, and a Certification in Risk Management Assurance.

Jorge Delgado specializes in financial advisory services for a variety of clients including cities, counties, special districts, economic development; and public/private partnerships. He joined Hilltop Securities in 2013 and is responsible for providing financial advisory, consulting and analytical support for various types of client engagements. Since joining Hilltop Securities, Delgado has structured over 430 transactions for a total par amount of approximately \$5.96 billion. He earned a Bachelor of Science in finance and a Master of Business of Business Administration with a finance concentration from the University of Texas at El Paso.

Russell Gallahan is the Administrator for the Texas Organized Retail Theft (ORT) Task Force and Rural Law Enforcement Grants, and Manager for Local Government and Transparency programs at the Texas State Comptroller's office. As manager for Local Government and Transparency programs for the State Comptroller's office, Gallahan oversees an array of award-winning local government and transparency programs that make it easy for taxpayers to see how their tax money is spent. Gallahan is a noted lecturer and trainer for more than 1,000 professionals each year. Previously, Gallahan was a business developer and hotel operator for projects in Austin, Texas; Orlando, Florida; and Nashville, Tennessee. He also served as an adjunct college lecturer. Gallahan holds a Bachelor of Arts degree from the University of Texas at Austin and a Master of Public Administration degree from Texas State University. He is author of "Vehicle Theft and Recovery in Texas Cities Along the United States-Mexico Border."

Laura V. Garcia is an Associate General Counsel at the Texas Association of Counties (TAC). Prior to joining TAC's Legal Services Department, Garcia served as Senior Legislative Counsel and Deputy Legislative Director in TAC's Legislative Department. She has also worked as an assistant county attorney with the Travis County Attorney's Office and served as general counsel for a state senator. Originally from San Benito, Texas, Garcia holds a J.D. from the University of Texas School of Law and a B.A. in political science and policy studies from Rice University.

Christine Gravelle, Ph.D. teaches Business Communications and Leadership to master's students and works as a Director in the Center for Executive Development. In her role as Director, she supports corporate clients in developing and implementing high-impact executive leadership programs. She is a leadership trainer, coach, and curriculum designer with over 15 years of leadership development experience. Gravelle designs and facilitates leadership solutions for organizations to help them identify their leadership style, build high performing teams, and execute strategy. Her passion for leadership development, emotional intelligence, and strategic planning has also led her to consult internationally with NGOs in Rwanda and Peru on strategic planning and organizational development. Gravelle has also served as a representative to the United Nations on behalf of an NGO, focusing on global leadership competency development.

Detlef Hallermann has taught about energy markets and trading at Texas A&M University for over 20 years. Before that, he ran research and risk groups on multiple trade floors in North America and Europe. His market expertise focuses on crude and products, natural gas and LNG, and electricity, both renewable- and hydrocarbon-based.

Judy Langford is the President and Owner of Langford Community Management Services (LCMS). LCMS was incorporated in 1983 by her father, and Langford joined him in serving Texas cities and counties with their grant-writing and administration needs in 1991. Since then, Langford has incorporated LCMS as a WBE (women-owned business enterprise) and HUB (historically underutilized business) and continues to work with numerous federal and state agencies. As a Texas “home-grown” business, LCMS has chosen to concentrate on helping to strengthen Texas communities through community and economic development while advocating for affordable housing through local program development and statewide policy changes affecting Texas communities. 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.

Paula Lowe is a partner at Pattillo, Brown & Hill in the Government Assurance, Consulting, & Advisory group. A CPA and proud Texas A&M graduate with a bachelor’s in accounting, Lowe is a seasoned expert in governmental accounting, specializing in the implementation and interpretation of GASB standards. She has worked with a wide range of public sector clients, including counties, municipalities, and other governmental entities, helping them navigate complex accounting regulations and ensure GASB compliance.

J. Eric Magee was born in Tyler, Texas, on November 22, 1972. He received a bachelor’s degree in 1994 from the University of Texas at Austin in government. In 1998, Magee received his Doctor of Jurisprudence from St. Mary’s University School of Law. He then served as an attorney at the Texas Department of Insurance in the Financial Counsel Section. After leaving the Texas Department of Insurance, Magee served as an Assistant Attorney General for 3 ½ years in the Law Enforcement Defense Division. Magee joined Allison, Bass & Associates in September of 2006 and was named a partner of the present firm Allison, Bass & Magee, LLP — in January 2014. He is licensed to appear in state courts, all federal district courts in Texas, the Fifth Circuit Court of Appeals and the United States Supreme Court. He also is a lecturer on topics of interest to local government officials.

Sherie Goin Marks is the Associate Vice President of State Programs for GrantWorks.

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 ½ 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 in 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 from the Texas Association of County Auditors in 2021.

Peter McGuill, Ph.D. is the Director of the V. G. Young Institute of County Government. Raised on the family ranch in Refugio and Goliad counties, Peter received his Bachelor of Science in Animal Science from Sam Houston State University in 1996, a Master of Agriculture from Texas A&M University in 2006, and a Doctorate in Agricultural Leadership, Education and Communication in 2015. He served as a County Extension Agent for 16 years in Matagorda, Atascosa, Wharton and Victoria counties before being appointed Director of the V.G. Young Institute in 2015. The V.G. Young Institute of County Government is a part of Texas A&M AgriLife Extension Service and The Texas A&M University System.

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.

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.

Eric Pertl currently serves as an Internal Audit Manager within the Harris County Auditor's Office. He has over 19 years of experience in internal audit, accounting, and other professional areas. He has successfully led many compliance and risk-based audit engagements, as well as assurance and advisory services engagements. Eric earned his bachelor's degree in management from Southern Nazarene University and his Master of Science in Accountancy from the University of Houston. In addition, he is a Certified Public Accountant.

Jill Phinney is the Executive Director for Langford Community Management Services (LCMS). Phinney has over 35 years of experience 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 five years. Her grant experience includes expertise in ARPA, CDBG, FEMA, HUD, NHTSA and TXDOT funding. As part of her duties, she manages the American Rescue Plan Act (ARPA) grant program for LCMS, providing guidance and support required for successful project implementation.

Travis Rogers is a supervisor at Pattillo, Brown & Hill, LLP in the Government Assurance, Consulting, & Advisory division. He is a CPA and a graduate of Tarleton State University with bachelor's degrees in accounting and business management. Rogers has worked exclusively on providing audit and advisory services to numerous governmental entities across Texas including cities, counties, school districts, and special purpose governments. He has assisted numerous such governments with the implementation of new accounting standards.

Robert Ruiz is a seasoned professional in the field of risk management, risk pooling, and technology. Since joining TAC in 2014 as a Risk Management Consultant, he has worn multiple hats, excelling as a Risk Management Consultant, Claims Manager, and since 2018, serving as the Associate Director of Risk Management Services. After kicking off his career in 2000, Ruiz honed his skills as a senior field claims associate, handling complex litigated casualty claims. Before starting his tenure at TAC, he held the position of regional director at K&K Insurance (an Aon subsidiary), where he successfully managed brokered accounts spanning six states with his team of commercial underwriters. Ruiz earned a BBA in finance from the University of Texas-Pan American and an MBA in risk management from Walden University.

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 for 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.

Brenda Trevino has been Wilson County Auditor since 2019. Before 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.

Erika Aguirre Vasquez is a certified Dale Carnegie trainer with a B.A. in communication studies from Southwestern University. She's 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. "Building rapport with our employers is most important, as it allows us to establish comprehensive relationships for years to come," she says. "I am fortunate to work with our distinctive employers and value the opportunity to help them effectively manage their TCDRS plans."

Sam Vaughan is President of Basis Investment Services and is an advisory member of the County Investment Academy. Before 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 Companies.

Charles Wilkes is the supervisor for the FBI Bryan Criminal Squad, which is responsible for investigating all criminal violations in a territory spanning nine counties. Major investigative programs investigated by the FBI Bryan Criminal Squad include crimes against children, public corruption, civil rights violations, white-collar crime, violent criminal gangs, among others. Wilkes joined the FBI in 2009 and has worked matters concerning criminal violations, counterterrorism, counterintelligence, cyber, and human intelligence. Wilkes has completed previous FBI assignments in Washington, D.C., Atlanta, Detroit, Houston, and Jerusalem, Israel. Wilkes earned an MBA from the University of Georgia. He is a U.S. Army veteran and served in Afghanistan and Iraq.

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. Before 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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