



New Auditor's Training

7:30-8:30 *Breakfast provided*

8:30 a.m. **Welcome** – Carlos Pereda, Texas Association of County Auditors (TACA) President and Auditor, Zavala and Dimmit Counties

8:40 a.m. **Overview of the Authority, Duties, and Responsibilities of the County Auditor**
Nathan Cradduck, County Auditor, Tom Green County

This session is an overview of the County Auditor's powers, duties, and responsibilities. It will include a discussion and presentation of various statutes and lawsuits that have shaped the office as it exists today. It will also include an overview of the District Judge's expectations of our duties and responsibilities.

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

- *discuss the genesis of the powers, duties, and responsibilities of the County Auditor based upon legislative action and statutory changes;*
- *recognize their role and position in the hierarchy of government; and*
- *summarize the District Judge's expectations of an Auditor's responsibilities.*

9:50 a.m. *Break*

10:00 a.m. **Understanding the Budget Process in a Texas County**
Kent Reeves, County Auditor, Erath County

This session will provide attendees an understanding of the laws that govern budget adoption, the process and interaction with the Commissioners Court for the adoption of the Budget, and the items that are necessary for inclusion in the adopted budget. This session will also provide an overview of the responsibilities of the County Auditor regarding the budget.

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

- *develop effective budget documents that also serve as communication devices to the constituents of the community; and*
- *assemble the legally required components of the budget for inclusion in the adopted documents.*

11:15 a.m. **Fund Accounting 101**
Kris Klein, County Auditor, Guadalupe County

This session serves as an introduction to Governmental Accounting, which is required for all counties. The presenter will focus on the theories behind fund accounting, and on why it is more appropriate for local governments than traditional financial accounting in the private sector. As well, the presenter will examine the practical considerations of fund accounting including the required funds, the uses of different fund types, and fund accounting as it relates to budgeting and financial reporting.

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

- *discuss the theory behind governmental accounting and how it differs from financial accounting;*
- *identify the required funds and the process of consolidating funds for Texas counties; and*
- *develop responses to the practical considerations between theory and practical application.*

12:05 p.m. *Lunch Provided - Attendees with TACA Board of Directors and Training Presenters*

1:10 p.m. **Working Relations with Public Officials**
Melissa Jeter, County Auditor, Houston County

To be effective and efficient in our jobs as County Auditors, we have to pay special attention to our relationships with other officials in the County. This session will benefit Auditors and Assistant Auditors by taking a close look at the independent nature of our position, the tools we have available to make stronger and more trusting relationships, and how we can better communicate with other public officials.

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

- *describe the three most important resources available to County Auditors to build effective working relationships; and*
- *recognize common hazards and dangers that can hinder an Auditor's ability to gain the trust of other County officials.*

2:00 p.m. *Break*

2:15 p.m. **Internal Controls-Process, People, and Assurance**
Shelly Atteberry, County Auditor, Cooke County

Internal Control is a process designed to provide reasonable assurance regarding effectiveness of operations, reliability of financial reporting, and compliance with applicable laws and regulations. To achieve these objectives requires the dedication of people intent on reducing risks and providing assurance, not with just manuals and forms, but with an understanding of the overall need to be transparent in what controls are required and how controls are audited to ensure they are working correctly.

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

- *describe the components of the cycle of Internal Control;*
- *discuss the relevance of internal controls and application to Texas County government; and*
- *enumerate the basic phases of the Audit Process, of which evaluation of controls are a part.*

3:30 p.m. *Break*

3:45 p.m. **Help, Where Do I Find It?**
Kristen Kubecka, County Auditor, Matagorda County

This session will address where to find necessary resources when performing legal and statute research.

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

- *recognize legal and statute terminology and definitions;*
- *describe legal research hierarchy; and*
- *locate applicable informational resources.*

5:00 p.m. *Adjourn*