

Introducing **TONI L. JOYNER**, Madison County's Dynamic Auditor and Dedicated TXCPA Member

Toni L. Joyner, CPA-Brazos Valley, is the County Auditor of Madison County, Texas, and a dedicated member of TXCPA. With a passion for leadership, Toni has left her mark on numerous committees, most recently with TXCPA's Strategic Planning, CPA-PAC Steering and Legislative Advisory committees. *Today's CPA* had the honor of connecting with Toni, delving into her interesting career journey and her commitment to propelling the accounting profession forward.



You are the County Auditor for Madison County in Madisonville. Tell us about your background and career. When did you make the move to governmental accounting?

It has been a winding road with a few detours. I was recruited on my college campus (go SHSU Bearkats!) and started working in downtown Houston on the Monday following graduation. After circling Houston for a few years, I found the exit to the Brazos Valley and made it my home.

I have spent my entire career in industry or government accounting. In industry, my first position was an entry level Gas Revenue Accountant. In my last industry role, I served as the CFO/VP of Administration of an independent oil and gas exploration company. In the middle, there were stints in the real estate, manufacturing and agriculture industries.

It took me several years after college to travel the CPA journey. Most industry employers do not require it, so I started the licensure process at one company. By the time I passed three parts, I had moved to an employer that did not support the effort and those three parts expired. I went back to a previous employer that appreciated a CPA in the top financial position, so I did the whole process again, becoming licensed in 1995, 11 years after graduation! I don't know of any other CPAs who did it nearly twice!

After 20+ years in industry, my oil company sold their assets to an investor based in Dallas. I was not interested in making that move. The District Judges over Madison County began recruiting me to take the County Auditor position. I am closing in on my 16th year, having been appointed in 2008. It is a two-year appointment and was supposed to be a two-year-only detour before I hurried back to industry. When the end of that first term came around, I realized that I was enjoying the path I was on and have continued to be reappointed every two years.

What are your responsibilities as County Auditor?

The County Auditor plays the vital role of Fiscal Officer of the County with oversight responsibility of all financial books and records of all county offices. As the auditor of a small county, my scope of duties ranges from accounting to interpretation of state statutes and rules that change with each legislative term. As in most small counties, I am the only officer with an accounting background, and it is my responsibility to verify the data being entered in our General Ledger follows GAAP and GAAS. The state requires that every claim for payment is approved by the County Auditor before the County Treasurer can disburse the funds.

Another large part of my year is spent on facilitating the construction of the annual budget. A county cannot operate without a budget approved by Commissioners Court prior to the beginning of each fiscal year. A lot of CPAs have "tax season" in the spring; county auditors have "budget season" in the summer. I gather data from each elected official and department heads, compare projections for each proposal, analyze the proposed budget on the departmental level and on the countywide level, and then disburse all this information in one neat package to the five members of Commissioners Court. This process goes through multiple revisions. Then I make sure Commissioners Court is prepared to vote on it before October 1.

What advice would you give students who would like to pursue the CPA license?

Do it! But don't do it like I did! Make it a personal goal and not an employer goal. Take advantage of the prep classes at your university and start sitting for the Exam as early as you can. With the recent change from 150 to 120 hours for Exam eligibility, a student can get the Exam road traveled before the new-employee stresses get added to the daily agenda. Full-time employment days are vastly different from college days.

Join your university accounting organizations. Find a mentor, either through your university or through TXCPA. (Just call; we are here for you.) Find more than one. Ask questions about areas you might be

interested in. Every business, profession, enterprise, and government needs accountants.

How is working in governmental accounting different than other areas of the accounting profession?

This was a big one for me. Coming from the industry sector, I was used to a specific, corporate, profit motivated, CEO/Chair type operation. In governmental, there are so many more protections of public funds put into place by state laws, codes, attorney general opinions, agency regulations. The corporate structure is replaced by elected officials with limited authority granted by the state. This is to ensure the authoritative balance stays in the voters' possession. Private enterprise can effect changes and business decisions with much more expediency than governmental entities can.

The corporate world tends to keep more long-range goals in their plan where governments can sometimes



be restructured every two years after the election cycle. In my county, I am the longest serving official currently. Governmental accounting is more focused on public transparency than private enterprise is. Nothing is private in governmental. It's not our money and we must prove that we are being good stewards of public funds.

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You've actively served in numerous leadership roles and committees in your chapter and for TXCPA. Why is volunteering and/or committee service so important to you?

I first became active with my local chapter as soon as I received my license. As the Controller of a small local oil company at the time, I had a staff of accountants, but

I was the sole CPA.

As a new CPA, I knew there were others who had gone before me and knew things that I needed to know if I wanted to continue growing in my corporate leadership role.

As CPAs, we are continually learning, growing our knowledge bank, and what better way than to engage with

fellow CPAs? There was no such thing as listservs or other electronic exchanges between peers at that time. (TXCPA Exchange rocks!) The more I get involved, the more opportunity there is to be a positive influence for the profession. I thoroughly enjoy making the CPA profession strong, respected, publicized, and protected. I work with the legislative

group both here and with my county auditor's group and let me say this: The politicians NEED us!

We have a membership of around 28,000 and I am proud to serve with TXCPA. I am that way in everything. If I am a member, I want to be a contributor. I want to be aware of current events that impact my profession. I want to encourage growth and interaction. Volunteering my time is a small way that I can contribute.

Tell us about your family. What do you like to do on the weekends?

My family made it to many Annual Meetings and met many of the TXCPA volunteers over the years. I love to travel and passed that along to my kiddos. I have two daughters, now 26 and 21. My life outside of accounting is a bit off the beaten path of most CPAs. I live a rural lifestyle on 90 acres in an unincorporated area, with horses, dogs, cats, no streetlights and a variety of wildlife. The county population is less than 15,000. My weekend life is mostly spent on dirt.

My daughters and I traveled all over Texas and a few other states, rodeoing and running in other types of barrel races. I grew up on a horse and never grew out of it. Now that they have grown up, I am usually riding by myself at home and making the trips with three horses and a little fluffy dog. Another hobby, or requirement, in the country involves a big green tractor, lots of manual labor and basic fix-it skills.

I also get to enjoy my 91-year-old father who is still living independently in Arkansas. I make that trip regularly and am so thankful for the privilege. I began recording a living library of his stories and tall tales as I become more and more aware of their importance to our family heritage.

Becoming a CPA opened doors for me professionally and personally. The peer-to-peer relationships and the friendships I experience are invaluable and I am honored to have these letters after my name.