Welcome to the Virtual Forum
Joe Ferguson, Inspector General, City of Chicago, Illinois

Welcome to the 23rd Biennial Forum of Government Auditors
Gene L. Dodaro, Comptroller General of the United States

Federal, State and Local Issues Briefing
Michael E. Horowitz, Inspector General, U.S. Department of Justice, and Chair, Council of The Inspectors General on Integrity and Efficiency (Confirmed)
Daryl Purpera, Legislative Auditor, State of Louisiana (Confirmed)
Larry Stafford, Audit Services Manager, Clark County Washington Auditor’s Office and President, Association of Local Government Auditors (Confirmed)

Welcome to the 23rd Biennial Forum of Government Auditors: How intergovernmental collaboration can produce more effective audits
Ian Green, Audit Manager – Data Analytics, Audits Division, Oregon Secretary of State (Confirmed)
Ryan Schaeddig, Acting Director, Do Not Pay Business Center, Bureau of the Fiscal Service, U.S. Department of the Treasury (Confirmed)
Suzanne Bump, State Auditor, Commonwealth of Massachusetts (Confirmed)
Stephen Conway, Director of Data Analytics, Office of Audit Services, Office of Inspector General, U.S. Department of Health and Human Services (Confirmed)

While audit offices must protect their independence, they must also find appropriate ways to collaborate across jurisdictional boundaries. Two of the most important—but sometimes difficult—boundaries to cross are the lines between federal and
state and between auditors and agency management. In this session, two state audit offices will discuss their efforts to cross those boundaries to more effectively audit federal human service programs administered by their states. Representatives from Oregon Audits Division and U.S. Treasury will discuss how audits used the federal Do Not Pay System and collaborated with managers in Oregon state agencies to identify ineligible recipients of health and human service programs. A representative of the Massachusetts Office of State Audits will discuss efforts to obtain Medicaid data from CMS to use in auditing the state’s Medicaid program.

Moderator: Jim Nobles, Legislative Auditor, State of Minnesota

2:15 – 2:25 PM 10 minutes Break

2:25 – 3:40 PM 75 minutes 1.5 CPE

Session 4: Initial Approaches for Auditing the CARES Act
Sandra Bruce, Acting Inspector General, U.S. Department of Education and Chair, Pandemic Response Accountability Committee’s Subcommittee on GAO/State/Local Coordination (Confirmed)
Elaine Howle, California State Auditor (Confirmed)
Larry Stafford, Audit Services Manager, Clark County Washington Auditor’s Office and President, Association of Local Government Auditors (Confirmed)
Tasha Repp, Partner and National Practice Leader, Moss Adams (Confirmed)

The devastating economic impacts of COVID-19 pandemic has resulted in the allocation of an unprecedented amount of federal relief funds to governments, businesses, and citizens. These funds are being deployed rapidly resulting in substantive risks including placing immense pressure on already inherently weak internal controls in government. The responsibility for auditors to provide transparency over these monies is critical and provides an excellent opportunity and need for auditors to communicate and collaborate. This esteemed panel, that includes audit leaders from the federal, state, tribal, and local government levels, will share their insights and ideas for auditing risks related to the CARES Act and other emergency relief funding related to the COVID-19 pandemic. After brief presentations, a question and answer will be facilitated to allow for attendee participation and information sharing.
Accountability in Challenging Times and Building Auditor Resilience

TENTATIVE AGENDA – JULY 28-30, 2020
(As of June 17, 2020)

Moderator: R. Kinney Poynter, NASACT Executive Director, National Association of State Auditors, Comptrollers, and Treasurers (NASACT)

3:40 – 3:50 PM  
10 minutes  
Break

3:50 – 4:40 PM  
50 minutes  
1 CPE  
Session 5: A Conversation on Coronavirus Stimulus Oversight

4:40 – 4:45 PM  
5 minutes  
Day 1 Closeout
TENTATIVE AGENDA – JULY 28-30, 2020
(As of June 17, 2020)

Wednesday, July 29

10:30 – 10:40 AM  
10 minutes  
**Welcome to Day 2**

10:40 – 11:30 AM  
50 minutes  
**DAY TWO KEYNOTE**

11:30 – 11:40 AM  
10 minutes  
**Break**

11:40 – 12:30 PM  
50 minutes  
**Session 7: Preventing the Milk from Spilling: the High Value Impact Proposition of Real Time Auditing**
**Kip Memmott**, Audits Director, Oregon Secretary of State (Confirmed)  
**Jamie Ralls**, Chief Audit Executive, SAIF (Confirmed)

Government auditors have been criticized for not providing timely information, especially in terms of allocating public resources effectively and preventing poor outcomes. This is especially the case for large-scale government projects and expenditures. “Real-time” auditing focuses on evaluating front-end strategic planning, governance, service delivery processes, controls, and performance measurement frameworks before or at the onset of major funding, program, and policy implementations by government organizations. **Using case examples to illustrate key points, this session will explore opportunities and techniques for deploying real-time auditing to enhance audit impact and value including possible applications for the CARES Act. The session will highlight the use of data analytics as a key method in the real-time auditing tool kit.**

**Moderator: Pamela L. Weipert, Compliance Officer, Oakland County Michigan Compliance Office**

12:30 – 12:40 PM  
10 minutes  
**Break**

12:40 – 1:30 PM  
50 minutes  
**Session 8: When are External Risk Assessments more important than internal Risk Assessments?**
Auditors are directed to perform extensive internal control assessments as prescribed by the Yellow Book, using the Control Standards of The Green Book and Enterprise Risk Management. However, the reaction of external force factors on organizations, as described by Newton’s laws of physics, which are not controllable, present far greater significant risks - which may be otherwise ignored. This session will explore the factors of external risk assessment using PESTLE analysis and how to help organizations adapt and respond. Think Titanic or Covid-19! The best internal control assessment would not have averted disaster – but external risk and opportunity assessment in organizations can help them prepare, mitigate, survive and prosper through change or crises.

Learning Outcomes:
• Apply the elements of critical thinking to deeply consider root causes and potential impacts
• Understand the constant external forces in a changing world and how to apply PESTLE analysis
• Recognize the risks and opportunities we cannot we control, to better adapt, mitigate and prosper.

Moderator: Lisa R. Collier, First Assistant State Auditor, Texas State Auditor’s Office

Session 9: Auditing Efforts to Reduce/Eliminate Homelessness
Tanya Schulze, Regional Inspector General for Audit, U.S. Department of Housing and Urban Development, Office of Inspector General (Confirmed)
Tina Kim, Deputy Comptroller for State Government Accountability, New York Office of the State Comptroller (Confirmed)
Megan Ko, Senior Management Auditor, King County Washington Auditor’s Office (Confirmed)
Homelessness is a complex issue that has received increased attention nationwide. Almost 600,000 people in the United States experienced homelessness in 2019, an increase of approximately 15,000 since 2018. Despite numerous initiatives to assist individuals and provide services, the number of homeless remains high. Moreover, the risks to this population have been significantly exacerbated by the current COVID-19 crisis, as these services are often provided in congregate settings—which could facilitate the spread of infection—and many people who are homeless may be particularly vulnerable to the virus. This session will examine the current trends and risks in homelessness, the approach auditors at all levels of government are taking to tackle this complex issue, and the lessons learned from these efforts on reducing/eliminating homelessness.


3:20 – 3:30 PM
10 minutes
Break

3:30 – 4:20 PM
50 minutes
1 CPE

Session 10: Recovery after the Crisis: Accelerating the Oversight Process while Maintaining Quality and Adhering to Government Auditing Standards

The U.S. Government Accountability Office (GAO) revised the Yellow Book in 2018 and it is now in effect. The presentation will cover key changes and challenges with implementation. Additionally, the presenter will address the newly issued Continuing Professional Education (CPE) guidance due to COVID-19 and the related audit risk areas.

Moderator: Scot Loyd, Partner, Swindoll, Janzen, Hawk, & Loyd, LLC

4:20 – 4:30 PM
10 minutes
Day 2 Closeout
Thursday, July 30

10:30 – 10:40 AM  
10 minutes  
**Welcome to Day 3**

10:40 – 11:55 AM  
75 minutes  
1.5 CPE  
**DAY THREE KEYNOTE: Recovery Planning: How Can We Apply Technology to Accelerate Crisis Oversight?**  
**Andrew Ng**, Adjunct Professor, Stanford University Department of Computer Science and Department of Electrical Engineering, Founder of Coursera and AI Deep Landing (Invited)

As public sector officials across the country respond to the novel coronavirus, many are realizing a unique opportunity to rethink the new normal. Increasingly, the tech sector is playing an outsized role in shaping the future. As the pandemic hastens advances in technology, accountability professionals risk being left behind. In such a landscape, how do accountability leaders ensure their organizations respond effectively while capitalizing on opportunities to add value for their organizations? This session will explore how coronavirus is accelerating technological collaboration between the public and private sector, new advances and applications, and how accountability professionals can use these advances to accelerate crisis oversight.

*Moderator: Ernie Almonte, Partner, RSM US LLP*

11:55 – 12:05 PM  
10 minutes  
**Break**

12:05 – 12:55 PM  
50 minutes  
1 CPE  
**Session 13: Blockchain: How can blockchain technology help auditors?**  
**Andy Serfass**, Senior Data Scientist, Innovation Lab, Science, Technology Assessment, and Analytics, GAO (Confirmed)  
**Craig Daniel Fischer**, Innovation Program Manager, Bureau of Fiscal Services, U.S. Department of Treasury (Confirmed)  
**Sharon Leu**, Senior Policy Advisory, Higher Education Innovation, U.S. Department of Education (Confirmed)
The coronavirus pandemic has accelerated the auditing profession’s movement toward using remote techniques to perform engagements. Remote auditing has long been a subject of skepticism among audit organizations due to the belief that auditors may be more likely to discover fraud, waste, or abuse when they visit a site. However, the risk of missing findings is not the only concern that auditors working in a virtual environment must consider. All organizations that work remotely must also confront cybersecurity risks and employ appropriate mitigation. This session will explore the risks of working in a virtual environment as well as the steps auditors can take to mitigate those risks, including best practices for ensuring that data and information are protected.

Moderator: Joe Ferguson, Inspector General, City of Chicago, Illinois

Managing positive and productive relationships during the course of audit work, directing, coaching or working with members of the audit team, dealing with auditees, clients, boards, stakeholders, management of your own organization,
perhaps the media or testifying at hearings are some of the everyday emotionally challenging and often confrontational components of our jobs. We often have to deal with difficult people in difficult situations– and they have to deal with us! This class will examine how to develop the emotional intelligent competencies and communication skills necessary to maintain control, be flexible, and better connected with people in defusing angst and building positive, cooperative relationships for constructive problem solving and inspired action. We will explore differences in personality types that cause misunderstandings, how to identify and manage your own hot buttons, and how to manage difficult personality types or potentially contentious situations for positive outcomes.

Learn Outcomes:
- Examine key characteristics of emotional intelligences as applied to auditing
- Maintain control, power and influence by managing challenging personalities and situations
- Build strong working relationships through trust and confidence to overcome resistance to change and maximize personal leadership for buy-in and action

*Moderator: Lisa R. Collier, First Assistant State Auditor, Texas State Auditor’s Office*

4:35 –4:45 PM
10 minutes

**Conference Closeout**
23<sup>rd</sup> Biennial Forum of Government Auditors Virtual Forum

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(As of June 17, 2020)

The NIAF acknowledges and thanks the Program Planning Committee for contributing to the success of the 23<sup>rd</sup> Biennial Forum of Government Auditors Virtual Forum.

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<tr>
<th>Name</th>
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<td>Michael Binder</td>
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