

**Single Audit Training Workshop**  
**Wednesday, August 5, 2015**

**FINAL AGENDA**

- 7:00 am - 5:10 pm    Registration (Regnier Hall 164 Assembly)
- 7:00 am - 8:00 am    Continental Breakfast (Best Building 110 Meeting Room)
- 8:00 am - 8:15 am    Welcome and Opening Remarks (Regnier Hall 164 Assembly)
- 8:15 am - 9:55 am    **Cost Allocation Services**  
Terry Hill, National Specialist, Cost Allocation Services, Department of Health and Human Services (HHS)

Learn about the differences in State Wide Cost Allocation Plans (SWCAPs), Public Assistance Cost Allocation Plans (PACAPs), and Indirect Cost Rates with an emphasis on where the largest monetary findings are likely to occur. Hear examples of previous cash recoveries, the part played by auditors and the regulatory support used. Find out about the changes to the Cost Principles that are expected to present the greatest challenges in future audits.

The Learning Objectives:

- Understand the difference between State Wide Cost Allocation Plans, Public Assistance Cost Allocation Plans, and Indirect Cost Rates
- Learn about historical audit findings and recoveries related to State Wide Cost Allocation Plans, Public Assistance Cost Allocation Plans, and Indirect Cost Rates
- Understand significant changes in Subpart E Cost Principles of 2 CFR Part 200

9:55 am - 10:10 am    Break

10:10 am - 11:25 am    **Medicaid**  
Marsha Mills, Director, Audit Management Division, Consortium for Financial Management and Fee for Service Operations, Centers for Medicare & Medicaid Services  
Christopher L. Holder, CFE, Senior Auditor, Department of Health and Human Services, Office of Inspector General

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Auditing Medicaid is complex because the program operates under both Federal and State laws and regulations and states are afforded flexibility in program administration. Become familiar with the risks associated with auditing the Medicaid program and potential areas of higher risk.

The Learning Objectives:

- Understand the complexity of auditing the Medicaid program
- Become familiar with potential risks of auditing the Medicaid program

11:25 am - 12:15 pm **Federal and State Joint Project: Colorado Health Exchange Establishment Grant**

Jim Korn, Audit Manager, Department of Health and Human Services,  
Office of Inspector General

Jenny Page, Legislative Performance Audit Manager, Colorado Office of  
the State Auditor

Learn how the Colorado Office of the State Auditor coordinated with the HHS Office of Inspector General to audit Colorado's health exchange, Connect for Health Colorado. This presentation will cover how the two offices coordinated and leveraged knowledge to ensure audit coverage of high risk areas related to Federal compliance and to avoid duplication of efforts.

The Learning Objectives:

- Understand how to coordinate with HHS Office of Inspector General when auditing
- Learn how to ensure audit coverage and avoid duplication of efforts

12:15 pm - 1:15 pm Lunch (Best Building 110 Meeting Room)

1:15 pm - 2:30 pm **Auditing Federal Programs**

Marbie Baugh, Senior Auditor and National Single Audit Coordinator,  
U.S. Department of Agriculture

Wendell Conner, U.S. Department of Housing and Urban Development  
(HUD)

Learn about the programs and areas of concern for these Federal departments.

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The Learning Objectives:

- Learn more about Agriculture and HUD major programs
- Understand known differences in interpretation of program criteria
- Learn about expectations related to subrecipient monitoring
- Understand the Single Audit - Audit Resolution Process
- Know the differences between the Uniform Grant Guidance and the Department's implementing regulations

2:30 pm - 2:45 pm      Break

2:45 pm - 4:00 pm      **Auditing Federal Programs**

Leah L. Nikaidoh, National Single Audit Coordinator, U.S. Environmental Protection Agency (EPA) Office of Inspector General  
Daniel Parker, Department of Transportation

Provide overview of EPA's two major water infrastructure programs (Clean Water and Drinking Water SRF). Learn about the programs as areas of concern for these Federal departments.

The Learning Objectives:

- Understand key state programmatic requirements related to the SRF programs.
- Discuss common findings reported in State single audit reports for the SRF programs.
- Learn about the overall perspective Financial Integrity Review and Evaluation (FIRE) Order
- Understand common findings for the Federal Highway Administration (FHWA) Programs

4:00 pm - 5:00 pm      **Ask an Expert**

Moderator, Tammie Brown, Audit Manager, Department of Health and Human Services, Office of Inspector General, NEAR

This session will allow participants an opportunity to exchange ideas on best practices for Single Audit and continue the questions to Federal representatives about auditing programs and any feedback.

5:00 pm                      Day One Adjourns

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7:00 am - 4:25 pm Registration (Regnier Hall 164 Assembly)

7:00 am - 8:00 am Continental Breakfast (Best Building 110 Meeting Room)

8:00 am - 9:15 am **Auditing the R&D Cluster**

Debbie Rafi, Director, University Business Affairs, Office of Naval  
Research, Department of Defense

Laura Rainey, Audit Manager, Single Audit Coordinator, National Science  
Foundation OIG

This session will focus on auditing research and development and the  
current areas of Federal concern.

The Learning Objectives:

- Understand the auditing process for the research and development  
cluster
- Identify current areas of Federal concern

9:15 am - 10:05 am **Green Book Update and Case Study**

James Dalkin, Director, U.S. Government Accountability Office

Christie A. Pugnetti, Senior Auditor, Financial Management & Assurance,  
U.S. Government Accountability Office

This session is designed to help auditors 1) describe the fundamental  
concepts of internal control, 2) identify the critical concepts and potential  
red flags for each component of internal control, and 3) apply internal  
control concepts to the audit process through a case study.

The Learning Objectives:

- Demonstrate a fundamental understanding of internal control,  
based on the 2014 Green Book
- Describe the five components of internal control and the principles  
and critical concepts for each component
- Apply internal control concepts to the audit engagement process,  
using the Green Book

10:05 am - 10:20 am Break

10:20 am - 11:10 am **Continuation of Green Book Update and Case Study**

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11:10 am - 12:00 pm **U.S. Department of Education, Office of the Inspector General**  
Marilyn Peck Henderson, Non-Federal Auditor, U.S. Department of Education  
Chris Vierling, Director, Student Financial Advisory and Assistance Team, U.S. Department of Education

Gain insight on the U.S. Department of Education/OIG's advisory role in the audit resolution process with the Education Department. Learn about common findings on Higher Education Institution audit reports submitted to Education, common deficiencies on A-133 Quality Control Review performed by Education/OIG, and common findings from Education/OIG audit reports.

The Learning Objectives:

- Understand U.S. Department of Education/OIG's advisory role in the audit resolution process with the Education Department
- Learn common deficiencies on A-133 Quality Control Review performed by Education/OIG
- Increase awareness of common findings in Higher Education Institution audit reports and from Education/OIG audit reports

12:00 pm - 1:00 pm Lunch (Best Building 110 Meeting Room)

1:00 pm - 2:40 pm **Auditing Administration for Children and Families (ACF) Programs**  
Janice Samuel, Director, Division of Financial Integrity (DFI), ACF  
Sharon Sims, Team Lead, Audit Resolution / Debt Management, DFI, ACF  
Gary Allen, Regional Program Manager, Office of Family Assistance, ACF  
Nadine Roth, Grants Management Officer, ACF  
Deborah Smith, Regional Program Manager, Children's Bureau, ACF  
Melissa Johnson, Regional Program Manager, Office of Child Support Enforcement, ACF  
Janice Pruitt, Grants Management Team Leader, Office of Head Start, ACF

Learn what you need to know about the programs administered by ACF such as Temporary Assistance for Needy Families (TANF) and Foster Care. Learn what is currently happening with these programs and get answers to your questions.

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The Learning Objectives:

- Learn more about ACF's administered programs
- Understand current policies and events occurring within ACF's programs

2:40 pm - 2:55 pm      Break

2:55 pm - 5:00 pm      **Best Practices for Statewide Single Audits**

Michael A. Sidell, CGFM, Audit Supervisor, Compliance Assurance,  
Virginia Auditor of Public Accounts  
Eric J. Kline, CPA, Quality Assurance & Technical Specialist, Center for  
Audit Excellence, Auditor of State of Ohio  
George Strudgeon, CPA, Audit Director, Auditor of Public Accounts.

This session provides an opportunity to learn about some of the best practices performed by various auditors of statewide single audits. Learn how the Virginia Auditor of Public Accounts uses data from the Federal Audit Clearinghouse to evaluate the quality of local government Single Audits and its uses Microsoft products to collect and report Single Audit findings. Also, learn about the Ohio Auditor of State's financial statement risk model.

The Learning Objectives:

- Understand how to use data from the Federal Audit Clearinghouse
- Understand how to use SharePoint and Word to efficiently collect and report Single Audit findings
- Learn a mathematical approach to the audit risk process by quantifying various components of audit risk

5:00 pm - 5:30 pm      **Ask an Expert**

Moderator, Tammie Brown, Audit Manager, Department of Health and Human Services, Office of Inspector General, NEAR

This session will allow participants an opportunity to exchange ideas on best practices for Single Audit and continue the questions to Federal representatives about auditing programs and any feedback.

5:30 pm                      Training Workshop Adjourns