

**Expanding the Audit Horizon**  
**Addressing Challenges & Capitalizing on Opportunities**

**FINAL AGENDA**

**WEDNESDAY, AUGUST 21<sup>ST</sup>**

Location: *Capitol Peak, 38<sup>th</sup> Floor*

7:00 - 8:00      **REGISTRATION and CONTINENTAL BREAKFAST**

8:00 – 8:15      **Welcome and Opening Remarks**  
Steve Gaty, Chair, Mountain and Plains Intergovernmental Audit Forum; Field Office Manager,  
U.S. Government Accountability Office

8:15 – 9:05      **Keynote Presentation: Using Law Enforcement Interviewing Techniques to  
Improve Your Interviewing Skills**

1 CPE

*Field of Study: Specialized Knowledge - Technical*

**L. Wayne Hoover, CFI, Senior Partner, Wicklander-Zulawski & Associates, Inc.**

**Moderator:** Steve Gaty, Chair, Mountain and Plains Intergovernmental Audit Forum; Field Office  
Manager, U.S. Government Accountability Office

*Investigators are often tasked with cases where the intent of wrongdoing by the subject is not obvious or clear. The core concepts of the Participatory Method to interviewing are to allow an investigator to better obtain the truth from confident subjects through a series of structured questions. Withholding key pieces of evidence, this method strengthens the power of available information and also gives decision makers a more clear view of the truth and intent behind an act of wrongdoing.*

*In this session:*

- *Participants will learn how to strategize and prepare for a complex interview without disclosing the evidence*
- *Understand the principles of the Participatory Method as it applies to audits*
- *Obtain the knowledge on how and when to transition from a fact-gathering interview to an accusation when applicable*

9:05 – 9:15      **Networking and Break**

9:15 – 10:05      **Session 2: 2018 Yellow Book Update**

1 CPE

*Field of Study: Auditing (Governmental) - Technical*

**James R. Dalkin, CPA CGFM, Director, Financial Management and Assurance, U.S.  
Government Accountability Office**

**Moderator:** Nathaniel O'Brien, Executive Director, Mountain and Plains Intergovernmental Audit  
Forum

*In July 2018, GAO issued the 2018 Revision to Government Auditing Standards (the Yellow Book). The revisions include changes to the format and structure of the standards and updates in the areas of auditor competence, internal control, and external peer review. This session will cover the key changes in Government Auditing Standards and the impact the changes may have on auditors and auditees.*

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10:05 – 10:15	<b>Networking and Break</b>
10:15 – 11:40 1.5 CPE	<b>Session 3: Ethics and Civility</b> <i>Field of Study: Behavioral Ethics – Non-technical</i> <b>Mark Quiner, Director, Center for Ethics in Government, National Conference of State Legislatures</b>  <b>Moderator:</b> Dana Berry, Legislative Performance Auditor, Colorado Office of the State Auditor  <i>In this session, participants will learn:</i> <ul style="list-style-type: none"><li>• <i>What ethical values are important to you and what will guide you in your decision-making process?</i></li><li>• <i>How your values influence your job and actions.</i></li><li>• <i>Practice using your values to guiding you in the decision-making process through interaction, group discussion, and personal reflection.</i></li><li>• <i>The importance of civility today and the impact civil behavior can have.</i></li></ul>
11:40 – 12:40	<b>LUNCH</b> <b>Location: Capitol Peak Foyer</b>
12:40 – 1:30 1 CPE	<b>Session 4: Scoping and Determining Objectives</b> <i>Field of Study: Auditing (Governmental) - Technical</i> <b>Matt Etzel, Principal Auditor, Kansas State Legislative Division of Post Audit</b> <b>Lisa Collier, First Assistant State Auditor, Texas State Auditor's Office</b> <b>Jackie Rowland, Assistant City Auditor, City of Colorado Springs</b>  <b>Moderator:</b> Laura Russell, Senior Legislative Performance Auditor, Colorado Office of the State Auditor  <i>In this session:</i> <ul style="list-style-type: none"><li>• <i>Participants will discuss how audit assignments affect the scope and audit objective process</i></li><li>• <i>Provide real life examples of strategies used to determine what an audit will evaluate and include in the scope</i></li><li>• <i>Understand how different audit shops are achieving success in their audit scope and objective process</i></li></ul>
1:30 – 1:40	<b>Networking and Break</b>
1:40 – 2:30 1 CPE	<b>Session 5: Auditing Agreements Between Public and Private Entities: Challenges and Considerations for an Evolving Audit Environment</b> <i>Field of Study: Auditing (Governmental) - Technical</i> <b>Sonia Montano, Audit Supervisor, City and County of Denver Auditor's Office</b> <b>Kharis Eppstein, Audit Supervisor, City and County of Denver Auditor's Office</b> <b>Amy Barnes, Lead Auditor, City and County of Denver Auditor's Office</b>  <b>Moderator:</b> Dawn Wiseman, Audit Director, City and County of Denver Auditor's Office.  <i>This session will discuss the relationships between private entities and local government and the challenges associated with auditing contractual agreements when there is a misalignment in practices, goals, and transparency. After this session, attendees will be able to:</i>

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- *Understand risks associated with contractual agreements between private entities and local governments*
- *Recognize the point in an audit when you have an audit impairment and should report on current findings, which may include the impairment*
- *Identify when certain contractual arrangements may lead to similar audit limitations*

2:30 – 2:40

### **Networking and Break**

2:40 – 3:30

1 CPE

### **Session 6: Risk Assessment**

*Field of Study: Auditing (Governmental) – Technical*

**Grant Simmons, Assistant Director, Financial Management and Assurance, U.S. Government Accountability Office**

**Moderator:** Michael Hansen, Auditing Manager, School Finance, Wyoming Department of Audit

*In this session:*

- *Auditors will learn how to identify relevant and significant risks during the planning phase of the performance audit*
- *Understand how to determine if internal controls are significant*

3:30 – 3:40

### **Networking and Break**

3:40 – 4:30

1 CPE

### **Session 7: Preventing and Detecting Fraud: A Law Enforcement Perspective**

*Field of Study: Auditing (Governmental) - Technical*

**Christina McCardell, Special Agent, U.S. Department of Energy Office of Inspector General**  
**Erik Halvorson, Special Agent, U.S. Department of Energy Office of Inspector General**

**Moderator:** Matthew Noll, Management and Program Analyst, U.S. Department of Homeland Security Office of Inspector General

*In this session:*

- *Participants will learn about the efforts of the U.S. Department of Energy's Office of Inspector General to combat fraud.*
- *Participants will gain an understanding of the role human intelligence gathering, analytics, trend analysis, and collaborative inter-agency cooperation plays in fraud detection and prevention.*
- *The speakers will also share case examples which will be used to illustrate the learning objectives listed above and provide real world context in their use.*

4:30 – 4:35

### **Day 1 Closing Remarks**

**Steve Gaty, Chair, Mountain and Plains Intergovernmental Audit Forum; Field Office Manager, U.S. Government Accountability Office**

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**THURSDAY, AUGUST 22<sup>ND</sup>**

Location: *Capitol Peak, 38<sup>th</sup> Floor*

7:15 - 8:15      **CONTINENTAL BREAKFAST**

8:15 – 9:30      **Session 8: What We Learned - Key Takeaways from the 2018 Ransomware Attack on Colorado Department of Transportation**  
**1.5 CPE**

*Field of Study: Information Technology - Technical*

**Deborah Blyth, Chief Information Security Officer, State of Colorado**

**Mike Willis, Director, Colorado Division of Homeland Security and Emergency Management**

**Moderator:** Michelle Colin, Senior Legislative Audit Manager, Colorado Office of the State Auditor

*This session will discuss the challenges the State of Colorado and Colorado Department of Transportation (CDOT) faced when CDOT experienced a SamSam ransomware attack in 2018. In this session, attendees will learn about:*

- 1. The event and its impact on CDOT's business operations, which were crippled for an entire month.*
- 2. How Colorado became the first state in the nation to declare a state of emergency based on a cybersecurity event.*
- 3. How the State of Colorado used partnerships to help restore CDOT's business operations, and the challenges faced and lessons learned from the event.*

9:30 – 9:40      **Networking and Break**

9:40 – 10:30      **Session 9: Crucial Conversations**

**1 CPE**

*Field of Study: Personal Development – Non-technical*

**Heather Hubbard, Lead Auditor, U.S Department of Homeland Security Office of Inspector General**

**Moderator:** Kevin Roths, Auditor, U.S Department of Homeland Security Office of Inspector General

*In this session:*

- 1. Participants will learn how to identify crucial conversations both before they happen and while they are happening.*
- 2. Participants will gain an understanding of why we handle crucial conversations poorly, why it matters if we handle them well, and how these conversations foster accountability.*
- 3. Finally, participants will be provided tools to handle crucial conversations better.*

10:30 – 10:40      **Networking and Break**

10:40 – 11:30      **Session 10: Jail Safety: Using Mixed Methods to Audit A Changing Environment**

**1 CPE**

*Field of Study: Auditing (Governmental – Technical)*

**Samuel Gallaher, Audit Analytics Supervisor and Methodologist, City and County of Denver Auditor's Office**

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**Darrell Finke, Senior Auditor, City and County of Denver's Auditor's Office**  
**Robert Perischitte, Senior Data Analytics Auditor, City and County of Denver Auditor's Office**

**Moderator:** Katja Freeman, Audit Director, City and County of Denver Auditor's Office  
*This session will discuss challenges and opportunities associated with audited organizations undergoing change management, particularly in the context of law enforcement and corrections. After this session, attendees will understand techniques for overcoming these challenges, including:*

- *Using a mixed research-methods approach to identify risk,*
- *Exploring the use of third-party information systems to address data limitations, and*
- *Leveraging technology to address technical challenges and gain efficiencies.*

11:30 – 12:30

### **Lunch**

**Location: Capitol Peak Foyer**

12:30– 1:20

**1 CPE**

### **Session 11: Blockchain Technology – An Introduction for Auditors**

*Field of Study: Specialized Knowledge – Technical*

**Lawrance Evans, Managing Director, Financial Markets and Community Investment, U.S. Government Accountability Office**

**David Pope, Director, Wyoming Blockchain Coalition**

**Moderator:** Justin Chavez, Public Funds Administrator, Wyoming Department of Audit

*Blockchain is an emerging technology that has the potential to change how information is shared and digital transactions are completed. As blockchain becomes more prevalent across different sectors, questions like what is blockchain and how does it affect me become more frequent. In this presentation, participants will:*

- *gain a basic understanding of blockchain technology, the benefits and challenges of blockchain, industries using blockchain, and how it is being regulated by the federal and state government,*
- *learn how GAO has looked at blockchain technology and federal regulators concerns with the evolving technology, and*
- *hear the potential ways blockchain technology may appear in audits, and how it may change auditors ability to collect and analyze data.*

1:20 – 1:30

### **Networking and Break**

1:30 – 2:55

**1.5 CPE**

### **Session 12: Modernizing our Message: Effectively Communicating Audit Findings**

*Field of Study: Communications and Marketing – Non-technical*

**Stephanie Logan, Senior Public Affairs Specialist, Department of Justice Office of Inspector General**

**Matt Etzel, Principal Auditor, Kansas State Legislative Division of Post Audit**

**Moderator:** Sarah Grider, Legislative Performance Auditor, Colorado Office of the State Auditor

*In this session:*

- *Participants will learn about methods and strategies to effectively communicate audit findings within reports, as well as using social media, multimedia, and other media.*
- *Speakers will discuss ways to streamline audit report content to better communicate findings to stakeholders.*

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- *Speakers will also discuss the staff and resource benefits from a more efficient writing process.*
- *Finally, speakers will discuss successful techniques to engage your audience beyond the audit report, including through photos, videos, podcasts, social media, and other media.*

2:55 – 3:05

**Networking and Break**

3:05 – 3:55

1 CPE

**Session 13: Speed of Trust**

*Field of Study: Personal Development – Non-technical*

**Sean Pettersen, Director, U.S. Department of Homeland Security Office of Inspector General**

**Moderator:** Priscilla Cast, Management and Program Analyst, U.S. Department of Homeland Security Office of Inspector General

*In this session:*

- *Participants will learn how trust impacts lasting success; that trust is not a “nice-to-have” soft-skill, but a hard-edged economic driver that is quantifiable; and explore how trust affects the quality of every relationship, every communication, and every work project.*
- *Participants will also gain an understanding of the universal behaviors and environments that either increase or decrease trust and how these impact outcomes, effectiveness, and even your health.*
- *“Trust is the secret to effective leadership. If you are not trustworthy, or do not trust others, your relationships will suffer; you will experience mediocre results; and increase your costs. It’s that simple. That predicable. That certain.” – Sean R. Pettersen*
- *The speaker will also share his experiences of trust in the U.S. Marine Corps, the workplace, and in life.*

3:55 – 4:05

**Closing Remarks**

**Steve Gaty, Chair, Mountain and Plains Intergovernmental Audit Forum; Field Office Manager, U.S. Government Accountability Office**

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Thank you to everyone who contributed to the success of this year's Mountain and Plains Intergovernmental Audit Forum

**MPIAF Executive Committee**

Justin Chavez, Public Funds Administrator,  
Wyoming Department of Audit

Michelle Colin, Senior Legislative Audit Manager,  
Colorado Office of the State Auditor

Steve Gaty, Chair, Mountain and Plains  
Intergovernmental Audit Forum and Field Office  
Manager, Government Accountability Office

Lisa Hansen, Vice President of Governance and  
Policy, Western Area Power Association

Timothy O'Brien, City Auditor, City and County of  
Denver

Jackie Rowland, Assistant City Auditor, City of  
Colorado Springs

Christopher Telli, Partner, BKD LLP

Patrick Tobo, Audit Manager, U.S. Department of  
Homeland Security Office of Inspector General

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of Homeland Security Office of Inspector General

Sarah Grider, Legislative Audit Supervisor,  
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Michael Hansen, Audit Manager, School Finance,  
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City and County of Denver Auditor's Office

Elizabeth Jimenez, Senior Analyst, Government  
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Keesha Luebke, Senior Analyst, Government  
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Matthew Noll, Auditor In Charge, U.S. Department  
of Homeland Security Office of Inspector General  
(*Co-Chair*)

Laura Russell, Senior Legislative Performance  
Auditor, Colorado Office of the State Auditor

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**MPIAF Support Staff**

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