



FINAL AGENDA

“Talent, Tools, and Tactics: Effective Auditing in the New Decade”

Wednesday, March 11
Location: Fir Ballroom

12:00 – 1:00

REGISTRATION

Location: Ballroom Foyer

1:00-1:15

Welcome and Opening Remarks

Kip Memmott, Chair, PNIAF; Audits Director, Audits Division, Oregon Secretary of State

1:15 – 2:05

1 CPE

Keynote Presentation: Importance and Impacts of Accountability in Washington State

Pat McCarthy, Washington State Auditor, Office of the Washington State Auditor

Phil Rockefeller, Chair, Washington State Salmon Recovery Funding Board and former Washington State Senator and Chair, Joint Legislative Audit and Review

Moderator: Scott Frank, Director of Performance and IT Audit, Office of the Washington State Auditor

Learning objectives

With an independent Washington State Auditor and the bipartisan Joint Legislative Audit and Review Committee, Washington State recognized the importance of strong independent voices for providing oversight on behalf of residents and legislators. Auditors hold government accountable and ensure that programs are effective, efficient, economical and responsive to the residents and oversight officials of a state, region, or locality they serve. In this presentation, Washington State Auditor Pat McCarthy and former Chair of the Joint Legislative Audit and Review Committee Phil Rockefeller will describe the importance of accountability and how the work provided by auditors improves both the lives of residents in the state and the decision-making of legislators.

2:10 – 3:00

1 CPE

Auditors and Attorneys: You Want an Answer, They Say It Depends

Stacia E Hollar, Senior Assistant Attorney General, Washington State Office of the Attorney General

Moderator: Danielle Moreau, Senior Auditor, Oregon Audits Division

Learning objectives

Upon completion of this session, participants will learn:

- *What value attorneys can add during an audit,*
- *The similarities and differences of how attorneys and auditors view “criteria,”*
- *How to have effective interactions with attorneys, and*
- *Different structure for obtaining legal advice and how they relate to independence issues.*

3:00 – 3:20

Networking and Break



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3:20 – 4:10
1 CPE

It’s Good to be Green: Practical Application of the Green Book in your Audit

Scott DeViney, Assistant Director of Quality Assurance, Office of the Washington State Auditor

Moderator: Carolyn Cato, Senior Performance Auditor, Office of the Washington State Auditor

Learning objectives

This class will explore how the Green Book can be practically applied to audits of all kinds. Attendees will be briefly introduced to the Green Book (GAO’s Standards for Internal Control in the Federal Government, the government version of COSO), and some related resources on evaluating internal controls. Attendees will then learn how the control framework can be used to create expectations, find information useful for conducting your audit, identify the control weaknesses that cause audit issues, and develop recommendations.

Upon completion of this session, participants will:

- *Apply the Green Book control framework to find information useful for conducting your audit, and*
- *Apply the Green Book to identify control weaknesses and develop recommendations.*

4:15 – 5:05
1 CPE

The Importance of Professional Skepticism in Auditing

Sadie Armijo, Director of State Audit and Special Investigations, Office of the Washington State Auditor

Brandi Pritchard, Assistant Director of Local Audit and Special Investigations, Office of the Washington State Auditor

Moderator: Scott Frank, Director of Performance and IT Audit, Office of the Washington State Auditor

Learning objectives

We will be answering the question: Why is professional skepticism so important to auditors? In this session we will go over the importance using your skepticism everyday as we approach our audits. We will work through the steps one auditor took to uncover a \$6.9 million misappropriation in Washington State.

Upon completion of this session, participants will:

- *Understand the importance of using their auditor skepticism on all audit engagements,*
- *Gain an understanding of Washington’s largest fraud investigation, and*
- *Learn about the internal controls that could stop this from happening somewhere else.*

5:05 – 5:10

Day 1 Closing Remarks/Announcements

Kip Memmott, Chair, PNIAF; Audits Director, Audits Division, Oregon Secretary of State

5:15 – 6:30

Networking Reception
Location: Pine Ballroom



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Thursday, March 12

Location: Fir Ballroom

7:00 - 8:15 **CONTINENTAL BREAKFAST**

8:15 – 9:55
2 CPE

Supporting Vulnerable Populations through Performance Auditing: Considerations, Approaches, and Lessons Learned

Alexander Gunn, Performance Auditor, Office of the Auditor General of British Columbia
Dawn Locke, Assistant Director, Homeland Security and Justice, Government Accountability Office

Caroline Zavitkovski, Principal Management Auditor, Multnomah County Auditor’s Office
Moderator: Danielle Moreau, Senior Auditor, Oregon Audits Division; Taylor Bailey, Analyst, U.S. Government Accountability Office

Learning objectives

This session will provide an overview of how three audit offices of different sizes and levels of government (federal, provincial, county) approach audits on topics affecting vulnerable populations. Presenters will describe recent audits of services provided to people in vulnerable situations. Presenters will also talk about considerations for engaging with vulnerable populations during the audit and supporting teams who are reviewing these difficult topic areas. A large part of the session will be devoted to structured and unstructured Q and A. Throughout this panel discussion, attendees will be able to:

- *Describe topics and approaches for audits that affect vulnerable populations;*
- *Identify opportunities and considerations for engaging with people in vulnerable situations; and*
- *Learn techniques for supporting teams that are overseeing such audits.*

9:55 – 10:15 **Networking and Break**

10:15 – 11:05
1 CPE

Publishing Reports Online

Rebecca Connolly, Research Analyst, Washington State Joint Legislative Audit and Review Committee

Moderator: Ashley Elliott, Data Reporting Research Analyst, Washington State Joint Legislative Audit and Review Committee

Learning Objectives

Moving to online reports involves cultural, process and technological changes. Staff from the Washington Joint Legislative Audit and Review Committee (JLARC) will discuss how their study process supports the dual needs of rigorous review and concise explanation, techniques for synthesizing and presenting information, and technological changes underlying JLARC’s process for posting reports to the web.



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11:10 – 12:00
1 CPE

Concurrent Sessions

Blueprint for Success: Core Competencies for Government Auditors Location: Fir Ballroom

Scott Frank, Director of Performance and IT Audit, Office of the Washington State Auditor

Moderator: Michael Huynh, Senior Performance Auditor, Office of the Washington State Auditor

Learning objectives
Core competencies are a way of distilling a job down to its most important aspects--the things you need to be good at in order to be good at the jobs. For auditors, the most important competency is clearly critical thinking. But what does that look like? And what else is important?

Upon completion of this session, participants will:

- understand the concept of core competencies,
- learn about the core competencies for government auditors, and
- see how core competencies can be used to develop auditors.

Conducting Data Reliability Assessments in the Audit Environment Location: State Room

Elizabeth C. Dretsch, Ph.D, Senior Research Methodologist, U.S. Government Accountability Office, Homeland Security & Justice Mission Team

Moderator: Taylor Bailey, Analyst, U.S. Government Accountability Office

Learning objectives
GAO's recent guidance, *Assessing Data Reliability (GAO-20-283G)*, outlines a process for determining whether data are sufficiently accurate and complete for the purposes of a specific audit. The guidance emphasizes making use of existing information, maximizing professional judgment, and involving the appropriate people, including management and stakeholders in key decisions. The presenter will give an overview of the process covered by the recently revised guidance to include consideration of whether and when to conduct an assessment, the extent of the assessment, possible steps to take, and the possible outcomes. The presenter will also cover some specific examples of ways analysts can assess the reliability of data they are considering for use in their audit.

Financial Statement Impacts of Climate Change & the Environment Location: Cedar/Hemlock Room

Stuart Newton, Deputy Auditor General, Office of the Auditor General of British Columbia

Moderator: Lori Reimann-Garretson, Senior Performance Auditor, Office of the Washington State Auditor

Learning objectives
Session will discuss what general accounting principles are at play in addressing regulatory requirements to address environmental issues and climate change. This will include a brief presentation on what is available in US, International and Canadian accounting standards and specific reference to Canadian Public Sector Standards requirements for Contaminated Sites and Asset Retirement Obligations. Objectives are:

- 1) identify what already exist to account for environmental regulatory requirements,
- 2) understand the application of two Canadian Public Sector Standards, and
- 3) engage in a dialogue about other's current experiences with existing standards and climate change.



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12:00 – 1:15

Lunch
Ballroom Foyer

Bonus Networking Opportunity:

Anyone interested in going for a “net-walk” meet in the lobby of the hotel at 12:45.

1:15 – 2:05

1 CPE

You Can’t Handle the Truth: Identifying Intent during your Audits

Christopher P. Norris, CFI, Director Europe and International Training and Webinars
Director, Wicklander-Zulawski & Associates, Inc.

Moderator: Kip Memmott, Chair, PNIAF; Audits Director, Audits Division, Oregon Secretary of State

Learning objectives

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.

Key Takeaways:

- *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*

2:10 – 3:00

1 CPE

Sustainable Staffing

Jason Hadavi, Deputy City Auditor, City of Austin, Texas

Moderator: Laina Poon, Principal Management Auditor, King County Auditor’s Office

Learning Objectives

Finding, training, and retaining audit staff is a challenge for all audit functions. Getting the top talent is even harder. In this session, participants will learn methods for implementing a successful staffing model for the modern-day audit shop. From the recruitment of interns to the retention of young auditors, best practices from various audit shops will be presented, incorporating guidance for Chief Audit Executives as well as new auditors. Save money and your sanity by developing and maintaining a sustainable staffing model that will take your shop to the next level!

3:00 – 3:20

Networking and Break

3:20 – 4:10

1 CPE

Data Analytics: Perspectives from Financial and Performance Auditors

Ian Green, Principal IT-Performance Auditor, Oregon Audits Division

Moderator: Kip Memmott, Audits Division Director, Oregon Audits Division

Learning objectives

Data is more important than ever. Possessing data analytics skills are essential for auditors who need to assess risk and evaluate the performance of an organization. Led by Ian Green from the Oregon Audits Division, this course will provide an overview of both innovative and tried-and-true data analytic techniques. The course is designed for all staff, with newer staff getting exposure to tools they can apply and experienced auditors gaining deeper insights on analytical techniques. The course will cover both theory and real-world case examples. The course will cover techniques that financial,



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performance, and IT auditors can apply in their daily work.

Upon completion of this session, participants will:

- *Understand different tools and techniques they can apply in their audit work, and*
- *Learn about effective data visualizations.*

4:15 – 5:05
1 CPE

Environmental Audits in the Northwest – Navigating the Challenges

Peter Nagati, Executive Director, Office of the Auditor General of British Columbia

Corey Crowley-Hall, Performance Auditor, Office of the Washington State Auditor

Jolene Stanislowski, Performance Auditor, Office of the Washington State Auditor

Moderator: Michelle Crawford, IT Audit Analyst, Office of the Auditor General of British Columbia

Learning objectives

Audits focusing on environmental outcomes often involve diverse government entities and stakeholders as well as complex science and contentious policy agendas that auditors must navigate.

In this session attendees will learn more about scoping, criteria, and other unique challenges encountered when conducting environmental audits followed by an audience Q&A.

5:05 – 5:10

Day 2 Closing Remarks/Announcements

Kip Memmott, Chair, PNIAF; Audits Director, Audits Division, Oregon Secretary of State

5:15 – 6:15

Bonus Networking Opportunity:

Anyone interested in going for a “net-walk” meet in the lobby of the hotel at 5:15.



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Friday, March 13
Location: Fir Ballroom

7:00 - 8:15 **Continental Breakfast**

8:15 – 9:05
1 CPE

Technology Readiness Assessment Best Practices

Anna Irvine, Senior Operations Research Analyst, U.S. Government Accountability Office
Moderator: Paul Kazemersky, Analyst, US Government Accountability Office’s Science, Technology Assessment, and Analytics team

Learning objectives

GAO has the expertise and has developed a capability to review technology readiness assessments (TRA). As we tackle national concerns such as preparing for natural disasters, the implications of encryption and data privacy, and ensuring national security, technology readiness assessments are the forefront of ensuring robust, and cost-effective solutions. The presentation will discuss the best practices to conduct a high-quality TRA for technology developed for systems or acquisition programs.

Participants in this session will gain an understanding of:

1. *GAO’s role in Technology Readiness Assessment,*
2. *Best practices for conducting Technology Readiness Assessments,*
3. *Technology Readiness Levels,*
4. *Four Characteristics of a High-Quality TRA,*
5. *Five Steps to Conduct a High-Quality TRA, and*
6. *How to apply the TRA Guide.*

9:10 – 10:25
1.5 CPE

Concurrent Sessions

Washington's Financial Intelligence Tool (FIT)

Location: State Room

Sherrie Ard, Center Program Manager, Office of the Washington State Auditor, Center for Government Innovation

Duane Walz, Data and Business Systems Specialist, Office of the

A Sampling of Sampling Issues

Location: Fir Ballroom

Lisa Weber, Methodologist, Office of the Washington State Auditor

Jolene Stanislowski, Performance Auditor, Office of the Washington State Auditor

Scott DeViney, Assistant Director of Quality Assurance, Office of the

Managers Roundtable

Location: Olympic Room

Meeting between executive committee members, heads of audit organizations, and other high-level officials.



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Washington State Auditor,
Center for Government
Innovation

Sharon Kioko, Associate
Professor of Public
Administration, Daniel J.
Evans School of Public
Policy & Governance at
University of Washington

Moderator: Patrick Anderson,
Performance Auditor, Office of
the Washington State Auditor

Learning objectives
*The Office of the Washington
State Auditor developed the
Financial Intelligence Tool
(FIT) to provide better financial
transparency among local
governments within
Washington. FIT provides
access to data filed by the
local governments annually
with the State Auditor.*

*Participants in this session will
learn:*

- *How and why the
Office of the
Washington State
Auditor developed FIT,*
- *How to use FIT and
its benefits to local
governments and
auditors,*
- *The impact better
financial transparency
has had on the state,
and*
- *Future improvements
to FIT.*

Washington State Auditor

Moderator: Nicole Barrett,
Performance Auditor, Oregon
Audits Division

Learning objectives
*What conclusions can be
made on the basis of a
sample? Does my sample size
really need to be that big? How
do my audit objectives
influence the sampling
approach? What does sorting
candy have to do with
sampling? This is just a
sample of questions that will
be answered during this
hands-on session regarding
sampling for auditors.*
*Presenters will share
methodology from recently
published audits, explaining
decisions made with regard to
sampling, and illustrate how
existing knowledge about a
government process or system
can help with sampling
decisions.*

*Upon completion of this
session, participants will:*

- *Be aware of sampling
issues in the context
of audit work,*
- *Understand the key
components of
determining sample
size (margin of error,
confidence level,
population size,
response distribution),
and*
- *Know when to use a
statistically valid
sample and when this
is not necessary.*



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10:45 – 12:00
1.5 CPE

Combatting the Opioid Crisis through Data Analysis

Jaymie Mai, Pharmacy Director, Washington State Department of Labor & Industries

Kathy Davis, Staff Auditor, Oregon Audits Division

Moderator: Nancy Patino, Performance Auditor, Office of the Washington State Auditor

Learning objectives

After this session, attendees will be able to:

- 1. Understand how the opioid epidemic began;*
- 2. Use data to track state progress on reversing the epidemic, help identify effective strategies and provide guidance to public and private health plans to improve quality;*
- 3. Recognize public health risks associated with prescription drugs; and*
- 4. Learn how data analysis can be used to develop findings and understand ways that data can be better used to monitor controlled substances.*

12:00 – 12:10

Closing Remarks

Kip Memmott, Chair, PNIAF; Audits Director, Audits Division, Oregon Secretary of State