



Collaboration and Innovation: Auditors Driving Positive Change

FINAL AGENDA

Monday, October 28

Location: *Magnolia Room, Lower Level*

12:00 – 1:00 REGISTRATION

1:00 – 1:15 Welcome and Announcements

Melanie Chesney, Chair, Western Intergovernmental Audit Forum;
Deputy Auditor General, Office of the Arizona Auditor General

1:15 – 2:05

1 CPE

KEYNOTE

Kevin McCarty, California State Assemblymember – District 7

Moderator: Elaine Howle, California State Auditor

Auditors drive positive change and work to improve communities and assist policymakers with governing decisions. An auditor is trusted in this role by consistently providing reliable and objective information. Stakeholders use the information to hold government accountable and ensure that programs are effective, efficient, economical and responsive to the people they serve. In this session, Assemblymember McCarty will share his insights on the importance of the work of auditors in aiding policymakers to fulfill their work for residents.

2:10 – 3:00

1 CPE

Session 2: Data: New Uses, New Devices, New Possibilities

Stacey Andersen, Senior Auditor, U.S. Department of Housing and Urban Development,
Office of Inspector General

Ben Ward, Audit Principal, California State Auditor's Office

Moderator: Tanya Schulze, Regional Inspector General for Audit, U.S. Department of Housing and Urban Development, Office of Inspector General

Auditors have an increasing number of analytical and technology tools available to conduct complex data analyses, create data models, design and interpret statistical samples, and author highly effective data visualizations. This session will provide federal and state perspectives and experiences with data matching, data visualization and other data tools that help draw conclusions and communicate issues. The discussion will include potential innovative geospatial approaches to solve data analyses challenges and demonstrate the impact that geo-analytics and mapping visualizations could have in improving results and better telling our stories.

3:00 – 3:15

Networking and Break

3:15 – 4:05

1 CPE

Session 3: Incorporating Human Capital into the Risk Assessment Process

Andy Hanau, Principal Performance Auditor, City of San Diego Auditor's Office

Nathan Otto, Senior Performance Auditor, City of San Diego Auditor's Office

Laura Reyes-Cortez, Senior Performance Auditor, City of San Diego Auditor's Office

Moderator: Eduardo Luna, City Auditor, Beverly Hills California

To provide participants with ideas and tools for how to approach their own organization's Human Capital Management. Applying these ideas and tools, participants should be able to make audit recommendations that will improve and maximize the quality of their organization's workforce.



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4:10 – 5:00

1 CPE

Session 4: Emotional Intelligence: Boosting Your Success in the Workplace
Becky Kennedy, Adjunct Faculty Program Manager, U.S. Government Accountability Office

Moderator: Bonnie Hall, Assistant Director/Field Office Manager, U.S. Government Accountability Office

Emotional intelligence (EQ) plays a significant role in individual and team success. However, knowing what it is and making it a daily reality are two different things. In this session, participants will learn the key concepts of emotional intelligence and identify some practical ways they can enhance their emotional intelligence. Participants will further explore the link between emotions, thoughts and behaviors and how to use EQ to improve work relationships.

5:00 – 5:05

Day 1 Closing Remarks

Melanie Chesney, Chair, Western Intergovernmental Audit Forum;
Deputy Auditor General, Office of the Arizona Auditor General

5:10 – 6:40

Networking Reception

Location: Magnolia Foyer



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Tuesday, October 29

Location: *Magnolia Room, Lower Level*

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

8:00 – 8:50 **Session 5: Fiscal Distress: Knowing the Signs in Municipalities and Cities**

1 CPE

Elaine Howle, California State Auditor, California State Auditor's Office
Michael Tilden, Deputy State Auditor, California State Auditor's Office

Moderator: Margarita Fernández, Chief, Public Affairs and Quality Assurance, California State Auditor's Office

Fiscal challenges are challenges many of us face, not only personally, but at an agency level as well. Could we be better prepared if we knew if our agency was at high risk of fiscal distress? Are there fiscal indicators that would allow an agency to assess the level of risk? Could agencies that are at high risk of fiscal distress, learn good practices from agencies that are identified as being at low risk for fiscal distress? In this session, participants will learn how to identify agencies that could be facing fiscal challenges by assessing their levels of risk for using various financial indicators.

8:55 – 9:45 **Session 6: Mitigating Risks and Communicating Uncertainty in Long-Term Forecasting of Revenues and Expenditures**

1 CPE

Michael Nash, Senior Consultant, Sjoberg Evashenk Consulting, Inc.

Moderator: Mark de la Rosa, Acting Chief Audit Executive, Office of the Controller, City and County of San Francisco California

Agencies and organizations, especially those involved in capital planning and construction, often have to forecast long-term revenues and expenditures as part of their business cycle. In turn, those projections are used to make significant decisions about where and when scarce resources are directed. However, forecasting is inherently uncertain and making long-term decisions based on forecasts can introduce a number of risks, including the potential loss of public trust when forecasts prove inaccurate. In this session, we will examine factors that contribute to such risks, best practices and internal controls designed to mitigate them, methods organizations can use to better communicate uncertainty to decision makers and stakeholders, and the role of audits in increasing assurances surrounding forecasting models.

9:45 – 10:00 **Networking and Break**

10:00 – 11:15 **Session 7: To Disclose or Not to Disclose? That is the Question.**

1.5 CPE

Jorge Oseguera, City Auditor, City of Sacramento California

Moderator: Eduardo Luna, City Auditor, Beverly Hills California

Auditors are often challenged with evaluating whether the disclosure of noncompliance, fraud, or lack of controls may present an organizational liability or public concern. While an auditor's inclination may be to fully disclose all potential issues to ensure transparency, pushback from the organization's legal team is a common occurrence. Through audit and case examples at the City of Sacramento, this session will describe the roles of the City Attorney's Office and the City Auditor's Office, compare their perspectives, consider how Yellow Book standards can guide the auditor in determining the appropriateness of disclosure, and illustrate how to collaborate and negotiate



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through these conflicting considerations.

11:20 – 12:10

1 CPE

Session 8: Cybersecurity Auditing in Washington State

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

Moderator: Melanie Chesney, Chair, Western Intergovernmental Audit Forum; Deputy Auditor General, Office of the Arizona Auditor General

All levels of government depend on IT systems to deliver an array of public services. Those systems are increasingly under attack by malicious actors, which makes cybersecurity a growing priority for government. Effectively evaluating cybersecurity presents a complex challenge for government auditors. This auditing challenge is made even more complex by the wide range of technical sophistication at different levels of government—from relatively simple systems at small local governments to large, extensive, and distributed systems at large government agencies. In this session, we will highlight the variety of approaches taken by the Office of the Washington State Auditor to address cybersecurity risks at the state agency and local government level.

12:10 – 1:25

LUNCH

1:25 – 2:15

1 CPE

Session 9: Keys of Leadership

Kirstin Austin, Chief Learning Officer, U.S. Government Accountability Office

Moderator: Bonnie Hall, Assistant Director/Field Office Manager, U.S. Government Accountability Office

No matter where you find yourself in your organization, you will have a leadership role to play. From team member to senior leader, there are five keys to leadership that you can apply to improve your work, your relationships, and your outcomes. In this session we will explore how knowing yourself, your environment, your manager, and your team will help you put it all together to achieve project results and career success.

2:15 – 2:25

Networking and Break

2:25 – 3:30

1.5 CPE

Session 10 - Part One: Breakout Sessions on Leadership

****Plan to join the session that most closely matches your role within your audit office****

Audit Staff

Location: Magnolia

Facilitator: Steven Muñoz, Senior Investigator/Auditor, Office of the Controller, City and County of San Francisco California

Team Leads / Managers

Location: Kamilos / Hendricks / Baker (3rd Floor)

Facilitator: Lacy Vong, Assistant Director/Field Office Manager, U.S. Government Accountability Office

Principals / Chief Audit Executives

Location: Bondi (2nd Floor)

Facilitator: Melanie Chesney, Deputy Auditor General, Arizona Office of the Auditor General

In these breakout sessions, participants will join colleagues from across organizations at their work experience level to share their experiences with leadership. These open discussions will provide participants with opportunities to discuss examples of leadership they have seen in their experience, share experiences and tools for being a leader, and the importance of fostering an open leadership culture.



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3:30 – 3:40 ***** MUST ATTEND BOTH PARTS TO EARN THE FULL 1.5 CPE CREDITS FOR SESSION 10 *****
Networking and Break

3:40 – 3:55 **Session 10 - Part Two: Group Report out on Leadership Sessions**
Location: Magnolia Room

In part two, each group from the part one breakout sessions will have 5 minutes to report on their discussions to all conference attendees. Groups will select a reporter in their breakout session to represent the group in the reporting out.

***** MUST ATTEND BOTH PARTS TO EARN THE FULL 1.5 CPE CREDITS FOR SESSION 10 *****

4:00 – 4:50 **1 CPE**
Session 11: What Does Effective Audit Communication Look Like? Telling Our Stakeholders What They Need to Know
Mark de la Rosa, Acting Chief Audit Executive, Office of the Controller, City and County of San Francisco California
Margarita Fernández, Chief, Public Affairs and Quality Assurance, California State Auditor's Office

Poorly communicated audit results may distract your stakeholders from the critical information you wish to convey. This session will explore the topic of how best to effectively communicate the message in your audit reports and other deliverables. You will learn some leading practices and tools that will help you communicate your findings and recommendations. To maximize impact, you must clearly and effectively organize information, select an appropriate report format and media, and leverage other tools and techniques to effectively engage your stakeholders. If you believe your audit shop can improve in these areas, this is the session for you!

4:50 – 5:00 **Closing Remarks**
Melanie Chesney, Chair, Western Intergovernmental Audit Forum; Deputy Auditor General, Office of the Arizona Auditor General