

20th BIENNIAL

Forum of Government Auditors

The Future of Government Accountability—Federal, State, and Local

August 20-21, 2014
Colorado Convention Center



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August 20, 2014

Dear Biennial Participants:

Welcome to the 20th Biennial Forum of Government Auditors! We are pleased to once again offer this forum to the accountability community as an opportunity to learn, share best practices, and make contacts that will increase your knowledge and help strengthen the public-sector auditing profession.

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This year's Biennial Forum theme is "The Future of Government Accountability—Federal, State, and Local." The public-sector audit and accountability community, along with other government entities, need to be innovative and flexible as we confront the challenges that impact our institutions and the people we serve. Gene L. Dodaro, Comptroller General of the United States, head of the U.S. Government Accountability Office, and Chair of the National Intergovernmental Audit Forum, will kick off the Biennial with a discussion of key drivers, such as advances in science and technology, that affect governmental auditing.

Taking these factors into account, this year's event features a lineup of presentations that will explore the future trends, issues, and challenges that government auditors face as we continue our work. Edie Weiner, Futurist and President; Weiner, Edrich, Brown, Inc., will deliver a keynote presentation, "How and Why Our World is Profoundly Changing."

Other sessions and speakers will focus on topics of critical importance to our organizations and the auditing profession, including: societal change and the impact of social media, big data, audit offices of the future, strategic foresight, information access and overcoming barriers, enterprise risk, grant reform, professional standards, best places to work, and reflections on a career in public service and government accountability.

The event is being held at the Colorado Convention Center in the "Mile-High City" of Denver, Colorado. The Forum is co-hosted by the National Intergovernmental Audit Forum (NIAF) and the Mountain and Plains Intergovernmental Audit Forum (MPIAF). The MPIAF represents auditors in the states of Colorado, Montana, North Dakota, South Dakota, Utah, and Wyoming.

The 20th Biennial Forum provides a unique opportunity for professionals from each level of government—whether federal, state or local—to come together to learn, collaborate, and share best practices that will provide the skills and experience needed to help navigate the future. As we celebrate our 40th year as a collective of accountability professionals, exploring possibilities ahead of us seems fitting.

We are pleased to welcome you to the Forum, and to Denver, and wish you the best for a successful and informative meeting.

Best Regards,

Dennis J. Gallagher, Co-Chair, MPIAF

Dennis Ballagher

Susan Quinlan, Co-Chair, MPIAF



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Tuesday, August 19, 2014

Colorado Convention Center

3:00 pm to 5:00 pm Registration – Mile High Ballroom 4

5:00 pm to 7:00 pm Informal Networking Reception – Pizza Republica

Wednesday, August 20, 2014

Colorado Convention Center, Mile High Ballroom 4 All meals and networking breaks will be held in Mile High Ballroom 3

7:00 am to 8:00 am	Registration and Continental Breakfast
8:00 am to 8:40 am	Opening Ceremonies and Welcome • Presentation of the Colors • Colorado Welcome Governor John Hickenlooper • Denver Welcome Mayor Michael B. Hancock Dennis J. Gallagher, City Auditor, City and County of Denver
8:40 am to 9:30 am	Keynote Presentation Anticipating and Meeting Accountability Challenges in 2014 and Beyond (Auditing - Governmental) This session will highlight aspects of the U.S. Government Accountability Office's (GAO) Strategic Plan for 2014 – 2019 and participants will be able to: • understand how major trends are affecting government and the audit community; • learn how government audit work is impacted by seven key drivers; • develop new approaches to respond to changing external factors, set priorities, and manage known and unknown risks; and • identify points of intergovernmental collaboration and coordination at the federal, state, and local levels. Speaker: Gene L. Dodaro, Comptroller General of the United States Moderator: Dennis J. Gallagher, City Auditor, City and County of Denver



Agenda

9:30 am to 10:20 am	Societal Change–The Social is Political: New Technology Changes Policymaking and Elections in 2014 (Social Environment of Business) Social media is evolving at light-speed and has such reach and permanence that it is impacting virtually every environment, not the least of which is the political environment. The incoming 114th Congress that will preside during the last two years of the 44th Presidency of the United States will be one of the most socially connected in U.S. history. This session will highlight the dramatic changes in communication over the past decade and the impact on our legislators, ourselves, public discourse, and public policy. Participants will be able to learn about the evolving nature of social media and the impact different forms of social media have made on policymakers' interactions with their peers and the public. Speaker: Ron Elving, Senior Washington Editor, National Public Radio Moderator: Charles Young, Managing Director of Public Affairs, U.S. GAO
10:20 am to 10:40 am	Networking Break
10:40 am to 11:30 am	Analytical Tools: Lessons Learned in Reviewing Procurement Integrity Controls (Auditing) Participants will be able to: • understand the definition of procurement integrity controls and their impact to preventing, detecting and reporting contract abuse, fraud and non-compliance; • learn the five key personality risk profiles that procurement integrity controls need to protect against; • learn successful approaches to organizational procurement integrity controls; and • understand the relationship of The Committee of Sponsoring Organizations of the Treadway Commission (COSO) and effective procurement integrity controls. Speaker: Thomas Caulfield, Council of the Inspectors General on Integrity and Efficiency (CIGIE), Training Institute Executive Director Moderator: Pam Robinson, Public Funds Administrator, Wyoming Department of Audit
11:30 am to 11:50 am	NIAF's David M. Walker Excellence in Government Performance and Accountability Awards Gene L. Dodaro, Comptroller General of the United States
11:50 am to 1:20 pm	Lunch



Keynote Presentation

A View from the Future – How and Why Our World is Profoundly Changing (Economics)

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The events of 2008 and their aftermath is commonly referred to as the "Great Recession." Central banks injected stimulus into the global and domestic economies in hopes of restoring the economic system(s) back to "normal." Leading futurists believe, however, that society is not returning to "normal," that the world is undergoing a major transformation. They believe that the jobs that normally return following a recession will not return this time and that new jobs are in the process of being created. Participants will be able to:

1:20 pm to 2:10 pm

- understand the nature of this transformation;
- learn about the implications of this transformation on the public, private, and non-profit sectors;
- identify the disruptive forces that can radically change the way services are delivered and products are created; and
- learn why youth worldwide have difficulty entering the job market and what skills are needed for the jobs yet to be created.

Speaker: **Edie Weiner**, Futurist and President; Weiner, Edrich, Brown, Inc. Moderator: **Gene L. Dodaro**, Comptroller General of the United States

Analytical Tools: What Auditors Need to Know About Big Data (Auditing)

Participants will be able to:

- identify emerging trends in Big Data and/or advanced analytics in the accountability professions;
- describe some of the challenges, opportunities, and lessons learned arising from utilization of these new approaches, not only in investigations-oriented work but also in the performance and financial auditing domains; and
- discuss various ways that accountability practitioners could develop and/or adopt these trends.

Speakers: **John Buyce**, Director of State Audits, Office of the New York State Comptroller

Carter Hewgley, Director, FEMAStat, Federal Emergency Management

Agency, U.S. Department of Homeland Security (DHS)

Carrie Hug, Director of Accountability, The Recovery Accountability and

Transparency Board

Moderator: **Timothy Persons**, Chief Scientist, U.S. GAO

3:25 pm to 3:45 pm

2:10 pm to 3:25 pm

Networking Break





Agenda

3:45 pm to 5:00 pm	Transformation: Audit Offices of the Future (Business Management and Organization Participants will be able to: • identify emerging trends that could affect the auditing profession; • describe some of the audit challenges and opportunities arising from these trends; and • discuss various ways that audit offices could adapt to these trends. Speakers: Saskia Stuiveling, President, Netherlands Court of Audit Kip Memmott, Director of Audit Services, City and County of Denver Timothy Persons, Chief Scientist, U.S. GAO Dianne E. Ray, Colorado State Auditor Charles Young, Managing Director of Public Affairs, U.S. GAO Moderator: Gary Blackmer, Director, Audits Division, Oregon Secretary of State
5:00 pm to 7:00 pm	Official Reception Ellie Caulkins Opera House at the Denver Performing Arts Complex

Thursday, August 21, 2014

Colorado Convention Center, Mile High Ballroom 4 All meals and networking breaks will be held in Mile High Ballroom 3

7:00 am to 8:00 am	Continental Breakfast
8:00 am to 8:20 am	NIAF 2014-2020 Strategic Plan Ratification Gary Blackmer, Director, Audits Division, Oregon Secretary of State and Co-Chair, NIAF Strategic Plan Task Force
8:20 am to 9:10 am	Strategic Foresight: Transforming NASA in the Face of Fiscal Constraints and Disruption (Business Management and Organization) This session will feature the National Aeronautics and Space Administration (NASA) Inspector General's (IG) views of NASA's challenges and his office's efforts to integrate strategic foresight and a longer-term view into its audits. Representing NASA's Administrator, NASA's Chief of Staff and Principal Advisor will discuss (1) how NASA is addressing its challenges and disruptive forces and (2) his views of auditors and external reviewers. Participants will be able to: • understand the challenges of an agency undergoing transformation and change from the program's and auditor's perspectives; • learn how the IG addressed independence and other concerns when legally mandated to contract for a review of NASA's mission; • identify ways to integrate strategic foresight and a longer-term view into audit work; and • learn how to factor into an organization's vision and planning the disruptive forces/ technologies that will affect the delivery of mission, programs, and services. Speaker: David Radzanowski, Chief of Staff, NASA Speaker/Moderator: Paul Martin, Inspector General, NASA



Audit Challenges: Overcoming Barriers to Information Access (Auditing)

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Panel Discussion on opportunities for overcoming challenges faced by auditors in gaining access to information. GAO and Office of Inspectors General (OIG) officials will share their perspectives and engage an intergovernmental dialogue on this topic. Participants will be able to:

- understand GAO's statutory access authorities and access to information across government;
- understand the law and legislative history behind OIG access to agency information, as well as an OIG perspective on this issue in a cloud computing and big data environment;
- identify access issues as they arise and successful GAO and OIG strategies for addressing and mitigating issues; and
- learn more about examples of GAO and OIG access issues and lessons learned.

Speakers: Cathleen Berrick, Managing Director, Defense Capabilities and Management,

U.S. GAO

J. Anthony Ogden, Deputy Inspector General, Board of Governors of the

Federal Reserve System

Moderator: Nola Rocha, Manager, McGee, Hearne, & Paiz, LLP

10:00 am to 10:20 am	Networking Break
10:20 am to 11:35 am	Professional Standards: Update on the Green, Yellow, and Red Books (Auditing - Governmental) Participants will be able to: • understand the similarities and differences between <i>Generally Accepted Government Auditing Standards</i> (Yellow Book), issued by the Comptroller General of the United States and <i>International Standards for the Professional Practice of Internal Auditing</i> (Re Book), issued by the International Institute of Internal Auditors (IIA); and • become familiar with changes to the <i>Standards for Internal Control in the Federal Government</i> (Green Book), issued by the U.S. Government Accountability Office.
	Speakers: James Dalkin, Director, Financial Management and Assurance (FMA), U.S. GAO Beryl Davis, Director, FMA, U.S. GAO Eric Holbrook, Assistant Director, FMA, U.S. GAO Moderator: Jerry Heer, Director of Audits, Milwaukee County Office of the Comptroller
	Moderator: Jerry Heer , Director of Audits, Milwaukee County Office of the Comptroller

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9:10 am to 10:00 am



Agenda

11:35 am to 12:25 pm	Human Capital: Making Your Organization the Best Place to Work (Personnel - Human Resources) The Partnership for Public Service is a nonprofit, nonpartisan organization that works to revitalize our federal government by inspiring a new generation to serve and by transforming the way government works. This session will describe the overall organization and mission of the Partnership for Public Service and highlight one of its major programs, Best Places to Work in the Federal Government*. Participants will be able to gain an understanding of the key ingredients that make a high-performing organization able to attract and retain top talent; learn how the program is used by both agency leaders and prospective employees; and understand the impact the program has had across government. Speaker: Max Stier, President and CEO, Partnership for Public Service Moderator: Brooke Bebow, Director, Office of the Inspector General, DHS
12:25 pm to 1:45 pm	Lunch
1:45 pm to 3:00 pm	Risk Management: The Changing Nature of Enterprise Risk (Management Advisory Services) Enterprise risk management can be described as a risk-based approach to managing, by integrating concepts of internal control and strategic planning. Participants will be able to: • learn how audit can increase its capabilities and add value in risk areas most critical to an organization; • consider ways to make these efforts less costly and time-consuming while yielding greater value; and • identify how risk management can address the needs of various stakeholders. Speakers: David M. Fisher, Vice President and Business Transformation Officer, SRA International, Inc. Jeanette M. Franzel, Board Member, Public Company Accounting Oversight Board (PCAOB) James Pelletier, Director, IIA's American Center for Government Auditing Moderator: Jackie Rowland, Assistant City Auditor, Colorado Springs, Colorado
3:00 pm to 3:20 pm	Networking Break



OMB Grant Reform: Implementation Issues (Auditing - Governmental)

On December 26, 2013, the Office of Management and Budget (OMB) issued final guidance on federal grants: 2 CFR 200. The new guidance — a sweeping consolidation of decades of OMB circulars, guidance, and the "common rule" on grants management — will replace ALL the current OMB Grant Circulars and will have a profound impact on how grants are awarded, administered, and audited.

3:20 pm to 4:10 pm

This session will include a brief history, a summary of the process used to develop the Uniform Guidance, and a high-level assessment of how the guidance will impact your institution, including Single Audits. Participants will be able to:

- gain insight into the development of the Uniform Guidance;
- understand the highlights of key changes in grant requirements;

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- learn about the potential impact on agency and grantee management systems; and
- know the timelines and effective dates for implementation.

Speaker: Hai "Gilbert" Tran, Senior Policy Analyst, Office of

Federal Financial Management, OMB

Moderator: Beryl Davis, Director, FMA, U.S. GAO

Reflections on a Career in Public Service and Government Accountability (Auditing - Governmental)

Denver City and County Auditor Dennis Gallagher will discuss changes in his office's approach to auditing and resulting organizational changes over the last 11 years, as well as changes in the political and governmental environment over a 45-year career in public service. These changes have altered the public's perception of government, expectations of accountability, and strategies for conveying relevant information. Participants will be able to:

4:10 pm to 5:00 pm

- identify lessons learned, pitfalls, and best practices;
- discuss collaborative approaches and innovations; and
- examine possible future trends in the government accountability profession.

Speaker: **Dennis J. Gallagher**, City Auditor, City and County of Denver

Moderator: Susan Quinlan, Assistant Director, Manager, Denver Field Office, U.S. GAO

5:00 pm

Thank you for attending!



Information

Meeting Attire

Business formal attire is appropriate for all meeting activities including evening receptions. Since meeting room temperatures may vary, you may want to bring a sweater or jacket to all sessions.

Continuing Professional Education (CPE) Credits.....

The 20th Biennial Forum of Government Auditors offers 15 CPE hours. There is no prerequisite or advance preparation for this meeting. All sessions are presented in the group-live format with no self-study required. A CPE certification form is included in your meeting packet. Please self-certify those sessions you attended, enter the total number of CPEs on the form, and return the form to the office responsible for certifying CPEs in your agency or organization. The CPE form in your packet is the only form you will receive. If you need to make other arrangements, please contact the staff at the meeting registration desk. To receive CPEs, all attendees must sign in and out each day at the registration desk.



The Colorado Springs Office of the City Auditor is the official continuing professional education (CPE) sponsor of the 20th Biennial Forum of Government Auditors. The Colorado Springs Office of the City Auditor is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417, or through the 'contact us' link at the bottom of the web page: www.learningmarket.org.

Evaluation Forms

We welcome your comments on the forum sessions, facilities, and other aspects of the meeting. We would appreciate your help in improving future Biennials by completing the evaluation included in your meeting packet. Additional copies are also available at the registration desk. You may drop off the evaluation sheet at the registration desk or email it to Sebrina Chase at chasesi@gao.gov.

Speaker Biographies and Presentations.....

Speaker biographies and presentations are posted on the audit forum website, and most were available for downloading prior to the meeting. Speakers' presentations will not be distributed at the meeting. Please see http://www.auditforum.org for meeting presentations.

Meeting Receptions

Please note that both meeting receptions will feature hors d'oeuvres but will not include sit-down dinners.

Name Badge Policy.....

Please remember to wear your name badge during all Biennial sessions and activities. This allows you to access meeting events. Your badge is proof of registration; without it, you will not be allowed to participate in any meeting activities. A registered attendee must accompany guests to all receptions. There are no exceptions to this policy.



Information

Use of Electronic Devices

As a courtesy to speakers and attendees, please refrain from using cell phones or other electronic devices during the presentations. We ask that you kindly turn off these devices or set them to vibrate only and wait until networking breaks to return calls or respond to messages.

No Smoking Policy.....

Smoking is not permitted inside the Colorado Convention Center. Please see registration desk to obtain a map of designated smoking areas outside the building.

Special Assistance.....

If you need assistance during the forum, please stop by the registration desk or ask any Biennial staff. Assistance for attendees with disabilities is also available through the Biennial staff.

Special Dietary Meal Requests.....

The Biennial staff will do their best to accommodate special meal requests. We cannot guarantee special meal requests; however, we will make every attempt to accommodate your needs. Please see the staff at the registration desk to make your request.

Colorado Convention Center and Reception Venues

For more information about this historic city, the Colorado Convention Center, and reception venues, please see http://denverconvention.com.

- Colorado Convention Center is located at 700 14th Street, Denver, Colorado 80202; (303) 228-8000
- On Tuesday, August 19th, please join us for an informal networking reception at Pizza Republica at the Colorado Convention Center, on the corner of 14th and Champa Streets, Denver, Colorado 80202; (303) 623-2811
- On Wednesday, August 20th, please join us for the official networking reception at the Ellie Caulkins Opera House, 1101 13th Street, Denver, Colorado 80204; (720) 865-4220



In Appreciation

The National Intergovernmental Audit Forum (NIAF) and the Mountain and Plains Intergovernmental Audit Forum (MPIAF) extend sincere thanks to the following individuals for their generous contributions in planning the 20th Biennial Forum of Government Auditors:

Biennial Co-Chairs

Mary Arnold Mohiyuddin, CPA

Assistant Director Strategic Planning and External Liaison U.S. Government Accountability Office

Clay Vigoda

Director, Government, Community Affairs and Prevailing Wage Office of the Auditor City and County of Denver

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Deputy Director of Audit Services
Office of the Auditor
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Beth Hoffman Leon

Director

Audit, Inspection, and Evaluation Academy Council of Inspectors General for Integrity and Efficiency

Rudy Payan

Independent Consultant Member, Audit Committee City and County of Denver

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Executive Director

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National and Mountain and Plains Intergovernmental Audit Forums





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