

**“Auditing in a Changing Environment”  
FINAL AGENDA**

**Day 1, Thursday, March 15<sup>th</sup>, 2018**

***Location: Vancouver Island Ballroom***

7:15 – 8:00      Registration and Breakfast Buffet

8:00 – 8:15      Welcoming to the Traditional Territories of the Songhees Nation by Norman Sam

*Please arrive on time for this important welcome*

8:15 – 8:20      Welcome to the Forum Meeting

**Steve March**, Chair, Pacific Northwest Intergovernmental Audit Forum; Multnomah County Auditor

8:20 – 8:25      Opening Remarks

**Carol Bellringer**, Auditor General, British Columbia

8:25 – 9:15      Session 1: Auditing in a Changing Environment

**Carol Bellringer**, Auditor General, British Columbia  
**Pat McCarthy**, Auditor, State of Washington  
**Dennis Richardson**, Secretary of State, State of Oregon

*Learning Objectives:* Audit leaders from three different governments will describe their experience leading through change. At the end of the keynote, listeners will be able to recognize methods for leading audit agencies in a changing environment.

*Moderator:* **Steve March**, Chair, Pacific Northwest Intergovernmental Audit Forum; Multnomah County Auditor

9:15 – 9:25      **Networking Break**

9:25 – 10:40      Session 2: Auditing and Gender

**Dr. Annalee Lepp**, Associate Professor, Department of Gender Studies, University of Victoria  
**Dr. Erin Godtland**, Assistant Director, Education, Workforce, and Income Security, U.S. Government Accountability Office

## “Auditing in a Changing Environment” FINAL AGENDA

*Learning Objectives:* After the presentation, attendees will be able to:

1. Identify risks related to gender equality, potential audit objectives, criteria and sources of evidence
2. Recognize gender dynamics in their own audit organizations and take steps to improve equality and inclusion
3. Summarize how one office audited different gender-related topics, and their lessons learned.

*Moderator:* Nicole Dewees, Senior Management Auditor, Multnomah County Auditor’s Office

10:40 -10:50

**Networking Break**

10:50 -11:40

Session 3: Climate Change and Environmental Auditing

**Alfredo Gomez**, Director, Natural Resources and Energy, U.S. Government Accountability Office

**Katie Olthuis**, Assistant Manager, Office of the Auditor General of British Columbia

**Amelia Eveland**, Senior Auditor, Oregon Secretary of State, Audits Division

*Learning Objectives:* In this session, we will hear from auditors that have reviewed environmental issues and climate change. They will discuss their experiences and provide techniques and tools that can help address the unique challenges of auditing the environment and climate change. Attendees will be able to:

1. Recognize challenges evaluating programs implemented to improve the environment - some that could be limited in scope, but are expected to have a broad impact
2. Recognize challenges in measuring the success of initiatives designed to prevent environmental issues or disasters, such as flood control projects
3. Apply lessons-learned when auditing the environment and climate change.

*Moderator:* Tim Schindler, Assistant Director, U.S. Government Accountability Office

11:40 -12:40

**Lunch Buffet**

12:40 – 1:55

Session 4: Auditing Broad Issues

**Marc Rose**, Senior Management Auditor, Multnomah County

**Ben Thompson**, Deputy King County Auditor

## “Auditing in a Changing Environment” FINAL AGENDA

*Learning Objectives:* This panel will discuss strategies to scope and plan audits reviewing broad topics. The panelists will discuss their experiences auditing large issues like homelessness services and public health departments. They will provide their thoughts and insights on how to avoid large issue audits - when possible - and how auditors can still affect significant issues. Attendees will be able to:

1. Balance the effort needed to answer objectives with the impact of the audit’s findings
2. Design an effective scope on broad topics and apply lessons-learned to avoid large issue audits.

*Moderator:* Caroline Zavitkovski, Senior Management Auditor, Multnomah County

1:50 – 2:05

**Networking Break**

2:05 – 2:55

Session 5: Marijuana Audits

**Jenna Noll**, Performance Auditor, Washington State Auditor’s Office

**Tom Furgeson**, Assistant Director of Performance Audits, Washington State Auditor’s Office

**Kip Memmott**, Audit Director, Oregon Secretary of State, Audits Division

**Kyle Rossi**, Senior Auditor, Oregon Secretary of State, Audits Division

*Learning Objectives:* In this session, we will hear from auditors who have reviewed the emerging government-regulated cannabis industry. They will discuss the techniques they used to audit the new industry. Attendees will be able to:

1. Summarize regulatory structures of recreational cannabis
2. Analyze cannabis industry data to develop risk management metrics
3. Apply risk management metrics to ensure a tightly regulated cannabis industry
4. Apply real-time auditing techniques to establish a well-structured regulatory environment.

*Moderator:* Emily Fiocco, Staff Auditor, Oregon Secretary of State, Audits Division

2:55 – 3:10

**Networking Break**

3:10 – 4:00

Session 6: Real-Time and Prospective Auditing

**Keenan Konopaski**, Legislative Auditor, JLARC

**Brian Evans**, Metro Auditor

## “Auditing in a Changing Environment” FINAL AGENDA

*Learning Objectives:* The goal of this session is to help auditors consider and plan non-retrospective audits, and identify and assess major risk factors. Participants will learn how prospective and/or real-time auditing are different than retrospective auditing. After the session, attendees will be able to:

1. Recognize risks associated with each audit approach
2. Balance analytical quality and rigor against limited resources, time constraints, politics, etc.
3. Develop assumptions about future events, such as, agency responses and stakeholder behavior.

*Moderator:* Ian Green, Oregon Secretary of State, Audits Division

4:00 – 4:10

**Networking Break**

4:10 – 5:00

Session 7: Identifying Costs and Government Spending

**Mark Castator**, Director, Office of the Auditor General of British Columbia  
**Stephen Abercrombie**, Manager, Office of the Auditor General of British Columbia  
**Casey Kopcho**, Senior Auditor, Oregon Secretary of State, Audits Division

*Learning Objectives:* The speakers will discuss two different types of hidden government costs – process costs and tax expenditures. After the session, attendees will be able to:

1. Leverage process mapping techniques to identify associated expenditures
2. Identify tax expenditures, their significance, and how tax expenditures relate to direct spending.

*Moderator:* Emily Fiocco, Staff Auditor, Oregon Secretary of State, Audits Division

5:00 – 5:05

Adjournment

**Steve March**, Chair, Pacific Northwest Intergovernmental Audit Forum;  
Multnomah County Auditor

5:15 – 6:45

Reception

Location: Pender Island Ballroom

## “Auditing in a Changing Environment” FINAL AGENDA

### Day 2, Friday, March 16<sup>th</sup>, 2018

*Location: Vancouver Island Ballroom*

7:15 - 8:00     Breakfast Buffet

8:00 – 8:50     Session 8: Identifying High Risk Issues

**Linus Li**, Audit Principal, California State Auditor

*Learning Objectives:* In this session, participants will learn how governmental audit agencies structure and sustain high risk programs to achieve benefits. Attendees will know:

1. How to initiate and sustain a high risk program
  - Deciding what to add to and remove from the high risk list
  - Monitoring and reporting progress
2. How to achieve significant benefits from a high risk program.

*Moderator:* David Sheppard, Director, Seattle Regional Office, Office of the Inspector General, U.S. Department of Commerce

8:50 – 9:00     **Networking Break**

9:00 – 9:50     Concurrent Sessions #1:

<p>Session A (Vancouver Island): Leveraging Mapping Software for Spatial Analysis (GIS)</p>	<p>Session B (North Pender Island): Building Indigenous Relations</p>	<p>Session C (Galiano Room): Directing Your Own Development for Newer Auditors</p>
<p><b>Eric Thomas</b>, Audit Coordinator, JLARC <b>Nathalie Smith</b>, Account Executive, ESRI</p> <p>The presentation will demonstrate how GIS can assist auditors in performance auditing and program evaluation. Speakers will review how auditors have used mapping software in performance audits and</p>	<p><b>Jessie Giles</b>, Manager <b>Matthew Monchak</b>, Aboriginal Youth Intern, Office of the Auditor General of British Columbia</p> <p>After the presentation, attendees will be able to:</p> <ol style="list-style-type: none"> <li>1. Think about the landscape of Canadian reconciliation with Indigenous peoples</li> <li>2. Understand B.C.’s</li> </ol>	<p><b>David Sheppard</b>, Director, Office of the Inspector General, U.S. Department of Commerce <b>Jenny Wong</b>, Executive Director of Audit Forums, U.S. Government Accountability Office</p> <p>This session is designed to be an interactive</p>

## “Auditing in a Changing Environment”

### FINAL AGENDA

identify additional ways it can be used.

After taking this training, attendees will be able to:

1. Recognize opportunities to use spatial analysis
2. Identify ways spatial analysis can be used throughout the audit process.

Summarize how teams have used spatial analysis in audits and evaluations.

recent Indigenous focused performance audit work

3. Reflect on OAG B.C.’s Indigenous Relations Strategy and the specific actions taken.

Practice acknowledging traditional territory.

discussion on topics related to career development aimed sharing information with newer auditors. After this discussion, new auditors will be able to recognize opportunities to develop their professional skills.

9:50 – 10:05

**Networking Break**

10:05 – 10:55

Session 9: Organizational Culture and Change Management

**Simone Rede**, Senior Management Auditor, Office of the Metro Auditor

**Rebecca Brinkley**, Senior Performance Auditor, Oregon Secretary of State, Audits Division

*Learning Objectives:* This session will explore tangible techniques for auditing culture and change in government. Speakers will discuss audits related to change management and organizational culture.

After this session, attendees will be able to:

1. Evaluate potential criteria when auditing organizational culture and change
2. Consider methodologies and practical tools for auditing organizational culture and change
3. Identify themes of change management and organizational culture in recent performance audits.

*Moderator:* Lisa Durden, Performance Auditor, Oregon Secretary of State, Audits Division

10:55 – 11:10

**Networking Break**

## “Auditing in a Changing Environment” FINAL AGENDA

11:10 – 12:00

Concurrent Session #2

Session A (Vancouver Island):  
Identifying Fraud, Waste and Abuse  
in a Changing Environment

**Ian Green**, Principal Auditor  
**Jamie Ralls**, Audit Manager,  
Oregon Secretary of State, Audits  
Division

This session will highlight how ACL has helped the Oregon Audits Division detect fraud, waste, and abuse in numerous government programs over the last 15 years. Presenters will discuss audits involving Supplemental Nutrition Assistance Program (SNAP) benefit trafficking and analytical techniques to identify waste and abuse in other public assistance programs such as Medicaid and Temporary Assistance to Needy Families (TANF).

After the session, attendees will be able to:

1. Summarize risk areas that can result from policy decisions and legislative change
2. Examine analytic techniques for identifying waste, fraud, and abuse in entitlement programs
3. Understand Benford’s Law and how to apply this tool
4. Recognize how to leverage ACL technology to help drive audit fieldwork.

Session B (North Pender Island): Advancing Skills  
Beyond the Standards

**Caroline Zavitkovski**,  
Senior Management  
Auditor, Multnomah  
County  
**Brian Evans**, Metro  
Auditor

This session is geared to anyone interested in learning new skills.

So you’ve mastered the yellow book, now what? Come to this roundtable to discuss ideas for learning new skills and developing areas of expertise as your career advances. Participants will leave this session able to identify sources of training, recognize obstacles to building specialized skills, and identify ways to apply different skills in various audit topics.

Session C (Galiano Room): Managers’  
Roundtable

**Steve March**,  
Multnomah County  
Auditor  
**KyMBER  
Waltmunson**, King  
County Auditor

This session is for managers and executives. After this discussion, managers will learn how to present opportunities for new auditors to develop professionally and how to facilitate experienced auditors in enhancing their skills. Discussions will also help in building strong audit teams.

12:00 - 1:00

**Buffet Lunch**

*(Buffet Lunch for Executive Committee and Program Committee in Saltspring Room 231)*

## “Auditing in a Changing Environment” FINAL AGENDA

1:00 – 1:50

### Session 10: IT Audits

**Joe Clark**, Performance Auditor, Washington State Auditor’s Office

**Ryan Thedy**, Performance Auditor, Washington State Auditor’s Office

*Learning Objectives:* This session will review the audit work the Washington State Auditor has completed in cyber security. Attendees will be able to:

1. Recognize the value of these audits and their impact with state and local governments
2. Understand the scope and methodologies the Washington State Auditor’s Office uses for these audits
3. Summarize and implement the lessons learned in IT auditing.

*Moderator:* Michael Huynh, Performance Auditor, Washington State Auditor’s Office

1:50 – 2:05

### **Networking Break**

2:05 – 2:55

### Session 11: Engaging Internal and External Stakeholders for Audit Data

**Ben Thompson**, Deputy King County Auditor

**Adam Giles**, Assistant Manager, Office of the Auditor General of British Columbia

This session will focus on engaging audit stakeholders inside and outside of government. Presenters will discuss audits where they engaged public servants and disabled transit riders and their families to examine the various audit methodologies used to gather data.

Attendees will be able to:

1. Apply different audit methodologies to gather data from stakeholders
2. Recognize the benefit of engaging key stakeholders and possible pitfalls and considerations
3. Summarize approaches for analyzing the collected data.

*Moderator:* Sarah Riddell, Senior Manager, Performance Audit, Office of the Auditor General of British Columbia

2:55 – 3:10

### **Networking Break**



## “Auditing in a Changing Environment” FINAL AGENDA

3:10 – 4:00 Session 12: Improving Capital Project Outcomes

**Steve March**, Certified Internal Auditor, Multnomah County  
**Michael S. Bowers**, PE, MSE

*Learning Objectives:* Participants will learn about approaches to construction audit/oversight. Presenters from King County will use audits of a youth court and detention facility, an emergency radio network project, and wastewater treatment facilities to describe methods to identify, oversee, and improve capital project outcomes. King County has in-house engineering and capital experts to assist in these audits. Presenters from Multnomah County will use audits of a health department headquarters and a courthouse to describe the methods they used to audit construction projects without technical expertise. Attendees will be able to:

1. Summarize projects from King County where auditors used a risk scoring process to audit capital projects
2. Apply methods used by Multnomah County to engage construction review teams. Review teams can provide assistance in everything from reviewing stakeholder roles and contract amendments to strengthening the internal control process.

*Moderator:* Kymber Waltmunson, King County Auditor

4:00 – 4:10 **Networking Break**

4:10 – 5:00 Session 13: Creative Ways to Package Your Audit

**Laura Cameron**, Editor, Washington State Auditor’s Office  
**John Hagemann**, Communications Consultant, Washington State Auditor’s Office

*Learning Objectives:* Speakers from the Office of the Washington State Auditor will review the various methods the office has used to report audit findings in order to reach intended audiences. Attendees will be able to:

1. Discern who their intended audiences are
2. Gauge what tools or media will best reach each of those audiences

Taylor content to match the intended audience and medium.

*Moderator:* Jolene Stanislawski, Performance Auditor, Washington State Auditor’s Office

5:00 – 5:10 Closing Remarks

**Steve March**, Chair, Pacific Northwest Intergovernmental Audit Forum; Multnomah County Auditor

## **“Auditing in a Changing Environment” FINAL AGENDA**

### **Thanks to PNIAF Program Committee Members and Operations Staff**

Bob Gillespie, Stauffer & Associates PLLC

Brian Evans, Metro Auditor

Britney Tsao, Analyst, US Government Accountability Office

Caroline Zavitkovski, Senior Management Auditor, Multnomah County

David Sheppard, Director, Seattle Regional Office, Office of the Inspector General,  
U.S. Department of Commerce

Elaine Hepburn, Executive Operations Manager, Office of the Auditor General of British Columbia

Emily Fiocco, Staff Auditor, Oregon Secretary of State, Audits Division

Eric Whitaker, Research Analyst, Joint Legislative Audit and Review Committee

Grace Culic, Central Services, Auditor General of British Columbia

Jenny Wong, Executive Director, Intergovernmental Audit Forums, US Government  
Accountability Office

Jolene Stanislawski, Performance Auditor, Washington State Auditor’s Office

Keenan Konopaski, Legislative Auditor, Joint Legislative Audit and Review Committee

Kymer Waltmunson, King County Auditor

Lisa Durden, Performance Auditor, Audits Division, Oregon Secretary of State

Lori Ahlstrand, Regional Inspector General for Audit Services, U.S. Department of  
Health and Human Services

Lou Adams, Deputy Director of Performance Audit, Washington State Auditor’s Office

Malcolm Gaston, Assistant Auditor General, Office of the Auditor General of British Columbia

Melissa Greenaway, Analyst, US Government Accountability Office

Michael Huynh, Performance Auditor, Washington State Auditor’s Office

Sarah Riddell, Senior Manager, Performance Audit, Office of the Auditor General of British Columbia

Shauntice Murphy, Program Analyst, US Government Accountability Office

Steve March, Multnomah County Auditor

Tim Schindler, Assistant Director, US Government Accountability Office

Valerie Whitener, Deputy Legislative Auditor, Joint Legislative Audit and Review Committee

William Garber, Deputy Director, Audits Division, Oregon Secretary of State