



Game Changers: Peering Over the Shoulder of an Attorney

Jeremy M. Kirkland

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ROADMAP

- **Words of wisdom**
- **Role of Lawyer**
 - **Differences between role of auditor and role of lawyer**
 - **General Responsibilities**
 - **Specific Duties of Lawyer**
- **Integrity and Compliance Program**

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"Our Legal Department has seen substantial growth over the last quarter, producing 21% more mumbo and 17% more jumbo."



Lawyer jokes

- Q: How many lawyer jokes are there?

A:

- Q: How many lawyers does it take to screw in a light bulb?

A:

Top Differences Between Auditors and Lawyers

- **Auditors –**
 - total independence.
- **Attorneys-**
 - confidential advisor and loyal advocate.

The Role of the Lawyer

- Usually think court everyday.
- Variety of job responsibilities and duties.
- Act of behalf of client and voices the opinion of their client.

General Responsibilities of Lawyer

- Meet with the client before, during and after
- Ensure that the client fully understands and that lawyer fully understands clients perspective.

Specific duties of lawyer

- Maintain client contact, report progress to client.
- In person representation
- Background work.
- Meet and negotiate with other parties.
- Research issues to aid client.

Specific duties of lawyer

- Lawyer has responsibility to client, responsibility to law, and responsibility to ethics rules.
- What is goal of the client?

Specific duties of lawyer

- While an advocate for client, also an advocate for truth.
- Justice should be at the core of any decision.

Specific duties of lawyer

- Competing duties.
- “Partisan advocates”
- Attorney still has a duty of candor.

Specific duties of lawyer

- Refrain from being involved in misrepresentation, fraud, and dishonesty.
- Cannot participate in perjury and responsible for taking reasonable steps to remedy if becomes aware.

Specific duties of lawyer

- So how does an attorney handle responsibility? Balance all interests?

Specific duties of lawyer

- Lawyers do generally rely on the information provided by the client.

Specific duties of lawyer

- Transition from fact-based lawyers to judgment-based lawyers.

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Specific duties of lawyer

- What about risk?
- How do auditors feel about risk?
- How do you think attorneys feel about risk?

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- ICP, What's It All About?!?

What Do We Mean by Ethics?

Ethics = a decision that impacts another person

Most decisions have an ethics component:

- Procedures and controls
- Accuracy of records and reports
- Management of errors and mistakes
- Meeting financial obligations
- Recommendations and findings
- Supervision and discipline of employees
- Treatment of colleagues
- Personal use of time & information

Goals of an ICP

- Integrate **core values** into everyday activity
- Build and sustain a strong **ethical culture**
- Encourage and protect the **reporting** of concerns
- Provide **resources** to support managers
- Take action and be **accountable** if violations occur

Elements of an ICP

- High level oversight
- Core values
- Training of all employees
- Means to report concerns/violations
- Assessment of risk
- Resources
- Support

THOUGHTS

