MPIAF LEARNING OBJECTIVES

HELEN H. HSING – "KEYNOTE ADDRESS: COLLABORATIONS, NETWORKS, AND PARTNERSHIPS: RISKS AND REWARDS"
• Foster a better understanding of collaborations, networks, and partnerships in an audit context;
• Discuss collaborative experiences of GAO and others; and
- Lessons learned, pitfalls, and better practices
• Identify some emerging trends

LIZ MEYERS – "ADDING VALUE WITH RISK BASED AUDITING"
• How to determine how to rate where your audit team is with regards to adding value to your agency;
• How risk based auditing can significantly improve the probability that your recommendations will be implemented; and
• Initial steps to move towards a risk based audit approach.

MONICA BOWERS, MICHELLE COLIN, AND ANDY KNAUER – "WORKING WITH STAKEHOLDERS TO EFFECT CHANGE:"
• How to use internal and external collaboration to further the development and implementation of audit recommendations.

BRIGADIER GENERAL MALHAM WAKIN – "AUDITORS, ETHICS, AND THE MARKETPLACE"
• Understand what ethics is all about and how it differs from the empirical sciences like sociology and psychology;
• Understand the status of the moral rules when they apply to the public trust;
• Grasp the moral significance of the public trust when confronted with a conflict of interest; and
• Appreciate the critical importance of good character in each employee in a public accounting organization.

MARK BELL AND MEGAN E. WALLACE – "COLLABORATION AMONG AUDITORS AND INVESTIGATORS FOR IMPROVED RESULTS"
• The role of an Office of Inspector General (OIG) focusing on the Office of Audits and Investigations. This will bring context to the core of the presentation;
• The complimentary roles of Audits and Investigations on criminal investigations. A brief overview of the investigative process will be provided, again for context;
• Challenges of Auditors and Investigators working jointly and how to overcome them; and
• Case studies highlighting the above.

LINDA CALBOM AND SUSAN QUINLAN– "GAO'S ENHANCED TELEWORK PROGRAM"
• Why the U.S. Government Accountability Office (GAO) decided to begin its telework/workspace sharing pilot program;
• How GAO designed the program;
• How GAO applied telework policies and rules;
• How GAO piloted and adjusted the program as it was rolled out;
• How GAO measured results;
- Space and rent saved
- Staff satisfaction/morale
- Productivity
• Pitfalls and issues to consider in implementing a similar program; and
• How the Denver Field Office implemented the program.

THE HONORABLE PHYLLIS K. FONG – "KEYNOTE ADDRESS: COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY (CIGIE) INITIATIVES"
• Appreciate the history and evolution of the Federal Inspector General community.
• Understand the mission, activities, and accomplishments of CIGIE, the Federal Inspector General Council created in 2008 by Congress.
• Grasp the complexities of key issues currently facing the oversight community.

BETH MACHANN, KELLI BENNETT, AND HEATHER DARLINGTON – "ENHANCING YOUR FINANCIAL REPORTING AND TRANSPARENCY"
• Improve financial/transactional business processes;
• Create a more efficient annual close process; and
• Identify your reporting audience and understanding their needs.

FRANK RUSCO – "ENERGY AND WATER NEXUS: EMERGING ISSUES, CHALLENGES, AND OPPORTUNITIES"
Summary of GAO's Work Related to the Energy-Water Nexus
Cross-Cutting Findings
• Impacts of Energy on Water Use Vary by Location;
• Energy-Water Trade-off Faces Technology Challenges;
• Federal Data and Research Gaps Exist;
• Coordination Among Federal/Other Entities Needed; and
• Policies Must be Robust to Uncertain Future.
Energy-Water and Hydraulic Fracturing
Additional Federal Action Needed
• Improved and Updated Data and Analysis of Freshwater Supplies is Needed;
• Better Lifecycle and Systems Analysis of Energy-Water Tradeoffs are Needed; and
• Coordinated Federal Energy-Water Nexus Program is Needed.

STEVE MORGAN – "REVIEW OF EMERGING ISSUES IN GOVERNMENT AUDITING IN THE UNITED STATES"
Given the magnitude and breadth of current and anticipated budget reductions, coupled with increasing citizen demands for tighter fiscal accountability, government at all levels is permanently changing. This situation requires the government auditing profession to reach deep for answers that go beyond strengthening controls or improving processes. This session will focus on identifying and responding to critical emerging issues both within the auditing profession and the surrounding environment. Issues include defining auditor roles, interpreting standards for audit and non-audit services, linking appropriate and sufficient evidence to high impact audit objectives and methodologies, assessing the benefits of auditor certifications, recruiting and nurturing an interdisciplinary workforce, and understanding the impact of governance structures on auditor effectiveness. Attention will be given to the measurement based audit approach compared to one based on auditing organizational controls.

STEVE COURY – "TECHNIQUES FOR TESTING IT GENERAL CONTROLS"
Where do Information Technology General Controls (ITGCs) fit in Generally Accepted Government Auditing Standards (GAGAS) performance audits and can non-technical auditors review them?

Non-technical and technical participants will learn about various ITGCs and how to test them. Through case study examples, participants will gain a better understanding of what skills and what kind of work may be required to test ITGCs, as well as what kind of challenges may be encountered.

Participants will:
• Gain an overview understanding of ITGCs and learn about their role in GAGAS performance audits;
• Identify resources that can be used in developing ITGC test plans;
• See data and testing results from real audits; and
• Learn to determine to what extent they can test ITGCs with the skill sets they currently have.

DEE DUKEHART – "PRESENTATION SKILLS FOR POWER & PROFIT: HOW TO'S FOR EVERY PRESENTATION"
• Organize your presentation;
• Know your audience;
• Design a powerful Opening/Body/Close;
• Tell stories;
• Keep your PowerPoint slides simple; and
• Understand your verbal and non-verbal language