



## Final Program Agenda

### *Rising to New Challenges: Auditing in Complex Times*

**Wednesday, September 5**  
**Location: Pavilion**

7:15 - 8:00      **Registration and Breakfast**

8:00 – 8:05      **Introductions and Welcome**

**John Provan**, *Chair, Western Intergovernmental Audit Forum*

8:05 – 8:50      **Session 1: Critical Questions for Technological Changes**

**Chris Pattillo**, Manager, Cyber Internal Audit, Deloitte & Touche LLP

**Learning objectives:** This session will address the controls auditors should be looking for to ensure data is protected, how government is ensuring the ownership of data, and what happens when data transfers from one platform to another and how auditors verify the integrity of the data. In this session, participants will learn what to look for in their audits—from reviewing contract language for IT purchases and implementation of new tools, to data management and cloud services and security.

**Moderator: Margarita Fernández**, Chief of Public Affairs at California State Auditor

8:50 – 9:00      **Networking and Break**

9:00 – 10:00      **Session 2: Auditing Mental Health Programs Requires Unique Approaches**

**Elaine Howle**, California State Auditor

**Hannah Locke**, Senior Auditor, U.S. Government Accountability Office

**Learning objectives:** As awareness of serious mental health issues and the resulting problems caused in our society grows, questions arise as to how to address these very complex problems. Government programs are being funded to attempt to tackle various aspects of the problems. As funds flow into this area there is an increased need for oversight and accountability to ensure that funds are spent efficiently and effectively. Is the money being spent, and how? Are services being delivered and to whom? How do we auditors wrap our arms around conducting audit work on Mental Health Services? How do we focus our work? What type of work do we conduct? What information is available and what type of analyses is needed to make impactful recommendations? This panel will provide insights into the problem and explore efforts to ensure oversight and accountability in relation to funds allocated and performance indicators, including oversight challenges and opportunities at the state and federal levels of government.

**Moderator: Bonnie Hall**, Assistant Director, U.S. Government Accountability Office



## Final Program Agenda

### *Rising to New Challenges: Auditing in Complex Times*

10:00 – 10:10

#### Networking and Break

10:10 – 11:00

#### Session 3: Conflict Management and Negotiation Skills for Auditors

**Karen Civitate**, Conflict Management and Resolution Specialist

**Learning objectives:** Auditors can find themselves in a wide range of challenging situations that require the ability to manage internal and external conflict through communication and negotiation. These can include team dynamics; management versus audit team' views of work and outcomes; disagreements on policy and procedure; as well as auditee and client disagreement. Dealing with all of these disparate pieces can be both stressful and overwhelming. Yet, the work always gets done through effort and navigation through sometimes rough waters. In this presentation the speaker will explore successful ways to manage conflict through such things as defining conflict and its positive and negative effects; identifying causes; and examining strategies (negotiation, etc.) to address, respond and effectively resolve conflict. While inevitable, conflict can provide for personal and professional growth plus an opportunity for constructive change.

**Moderator: Bonnie Hall**, Assistant Director, U.S. Government Accountability Office

11:00 – 11:15

#### Networking and Break

11:15 – 12:15

#### Session 4: Homelessness – The Problem, Programs, and Oversight Challenges and Opportunities

**Dale Carlson**, Audit Principal, California State Auditor's Office

**Lisa Jones**, Vice President, Homeless Housing Innovations Department, San Diego Housing Commission

**Tamera Kohler**, Chief Operating Officer, Regional Task Force on Homelessness

**Wayne Itoga**, Program Manager, U.S. Department of HUD, Office of Community Planning & Development

**Marcie Chavez**, Director, U.S. Department of HUD, Office of Public Housing

**Learning objectives:** Recent attention has been focused on homelessness as the problem continues to grow across the country. As more funds are allocated to this area, there is an increased need for oversight and accountability to ensure that the funds are efficiently and effectively. This panel comprised of federal administrators and service providers will share unique insights into the homelessness problem, and efforts to coordinate and direct programs and activities to address the needs of this population. Speakers will also explore efforts to ensure oversight and accountability in relation to funds allocated and performance indicators, including oversight challenges and opportunities.

**Moderator: Tanya Schulze**, Regional Inspector General for Audit, U.S. Department of HUD, Office of Inspector General



## Final Program Agenda

### *Rising to New Challenges: Auditing in Complex Times*

12:15 – 1:10      **LUNCH**

1:10 – 2:00      **Session 5: Homelessness Audit**

**Dan Genz**, Assistant City Auditor, City of Dallas Auditor's Office  
**Holly Hart**, Assistant City Auditor, City of Dallas Auditor's Office

**Learning objectives:** In this session, the speakers will share the results of their homelessness audit. Participants will learn about the importance of accessing homelessness data, interviewing and surveying community providers, and audit techniques.

**Moderator: Eduardo Luna**, San Diego City Auditor

2:00 – 2:10      **Networking and Break**

2:10 – 3:00      **Session 6: CONCURRENT SESSIONS**

#### **Session 6A: Cannabis: How Does It Impact the Auditor Role?**

**David McPherson**, Cannabis Compliance Director, HdL Companies  
**Lewis Koski**, Co-founder and Senior Director, Freedman & Koski, Inc.

**Learning objectives:** In this session, discover how to overcome the challenges associated with cannabis oversight and regulation. Learn how to adequately ensure cannabis compliance and identify risk in the supply chain process.

**Moderator: Margarita Fernández**, Chief of Public Affairs at California State Auditor

#### **Session 6B: Auditing the Police...In Their Element**

**Jeffrey R. Phillips**, Commanding Officer, Audit Division, Los Angeles Police Department

**Learning objectives:** This session will provide the attendees with insight experienced by the Los Angeles Police Department in implementing a local law enforcement auditing model. Discussion will include the challenges in including the audit process into a "hesitant" culture and transforming into a trusting process within the LAPD, as well as the inclusion of accountability and transparency with its communities.

**Moderator: John Provan**, Chair, Western Intergovernmental Audit Forum

3:00 – 3:10      **Networking and Break**

3:10 – 4:00      **Session 7: CONCURRENT SESSIONS**



## Final Program Agenda

### *Rising to New Challenges: Auditing in Complex Times*

#### **Session 7A: Understanding Unconscious Bias: What It Is and Why It Matters**

**Josh Diosomito**, Diversity and Inclusion Instructor, U.S. Government Accountability Office

**Learning objectives:** Auditors face unique challenges in maintaining their independence while conducting their work. Rarely do they have time to examine their personal biases—consciously or unconsciously—and their origins. This presentation aims to heighten awareness of defining what unconscious bias is through a lens of diversity and inclusion, how it affects each of us in the workplace, and could potentially impact the audit work. The interactive format allows participants to share perspectives with one other, as well as learn management techniques to navigate and counter unconscious biases in the workplace.

**Moderator: Bonnie Hall**, Assistant Director, U.S. Government Accountability Office

#### **Session 7B: You've Got a Fraud Hotline...Now What?**

**Steve Flaherty**, City Service Auditor, Audits Unit, City and County of San Francisco

**Farishta Ahrary**, Principal Fiscal Policy Analyst, City of Sacramento

**Learning objectives:** The City and County of San Francisco and City of Sacramento will discuss their experiences in starting, promoting, and continuously improving their fraud hotlines. The presentation will provide information and tools needed for a strong foundation for hotline management. The speakers will focus on the structure of their hotline operations, and how they conduct investigations.

**Moderator: Eduardo Luna**, San Diego City Auditor

4:00 – 4:10

**Networking and Break**

4:10 – 5:00

#### **Session 8: Data Matters: Making the Most of Data**

**Ron Yakus**, IT Manager, Arizona Office of the Auditor General

**Nelson Ho**, Supervising IT Auditor, Audits Unit, City and County of San Francisco

**Kat Scoggin**, Supervising Auditor, Audits Unit, City and County of San Francisco

**Learning objectives:** This session will address how auditors can determine which data is relevant to our audit and of high quality, how auditors can integrate relevant, high-quality data into our work, and what auditors can do if there is a lack of relevant, high quality data. In this session, participants will learn how to look for high-quality data and tools they can use when analyzing and interpreting data and when making data-driven recommendations for improvements.

**Moderator: Melanie Chesney**, Deputy Auditor General, Arizona Office of the Auditor General



## Final Program Agenda

### *Rising to New Challenges: Auditing in Complex Times*

5:00 – 5:10 Closing Remarks

*John Provan, Chair, Western Intergovernmental Audit Forum*

5:15 – 6:45 Reception (West Lawn)

### Thursday, September 6

**Location: Sierra 5-6**

7:15 - 8:00 Breakfast

8:00 – 8:50 **Session 9 Key Note: Transformational Initiatives in Oversight and High Profile Audits**

**Michael Horowitz**, Chair, CIGIE; Inspector General, U.S. Department of Justice

**Learning objectives:** Improving public access to independent and authoritative information about the Federal Government will be discussed. [Oversight.gov](http://Oversight.gov) consolidates in one place all public reports from Federal Inspectors General (IGs) in order to improve the public's access to independent and authoritative information about the Federal Government. The site includes a publicly accessible, text searchable repository of reports published by IGs. Other topics will include conducting high-profile audits. This session will provide the audience with a better understanding of how the accountability community can more clearly communicate its work to the public and to audit organizations at different levels of government and issues entailed by conducting high-profile audits.

**Moderator: John Provan**, Chair, Western Intergovernmental Audit Forum

8:50 – 9:00 **Networking and Break**

9:00 – 9:50 **Session 10: Cybersecurity Auditing: Why It's More Important Than Ever**

**Rick Gamache**, BerryDunn

**Learning objectives:** Cybersecurity continues to be an issue of critical importance with the worldwide transition to a paperless environments and more transactions occurring electronically every day. This session will address the new challenges in cybersecurity, whether anyone is immune to cyberattacks, what more auditors can do to make impactful recommendations that cause government to better protect constituents from cyberattacks. In this session, participants will learn about new cyberattacks, the areas in which organizations are most vulnerable, and what auditors should look for to ensure that their recommendations are useful and impactful.

**Moderator: Melanie Chesney**, Deputy Auditor General, Arizona Office of the Auditor General



## Final Program Agenda

### *Rising to New Challenges: Auditing in Complex Times*

- 9:50 – 10:05 **Networking and Break**
- 10:05 – 10:55 **Session 11 Key Note: Audit Leaders—Addressing Challenges and Complexity**
- Elaine Howle**, California State Auditor  
**Laura Doud**, Long Beach City Auditor
- Learning objectives:** Each panelist has a diverse background of experience as a leader in the auditing field. We are currently living in an interesting time of challenges, be it in the economic, social or political landscapes, and challenges become harder to address when you add the dimension of complexity. In this session, each panelist will share their approach in auditing given the challenges and complexity now and in the future. Panelists will also share what tools from their experience they believe are most valuable as an audit leader and for their staff in the mission of their auditing work.
- Moderator: Margarita Fernández**, Chief of Public Affairs at California State Auditor
- 10:55 – 11:10 **Networking and Break**
- 11:10 – 12:00 **Session 12: Ethics for Government Auditors**
- Jim Lager**, Deputy Ethics Officer, U.S. Government Accountability Office
- Learning objectives:** Ethics and integrity form the foundation for auditing. Sound audit work grounded in ethical principles is indispensable to effective government oversight and holding people accountable. Many rules and standards governing auditing are intended to prevent bias from affecting audit results. Codes of conduct, rule-based admonitions, annual ethics training, and the like may not be entirely effective in encouraging ethical behavior among auditors or those being audited. To encourage ethical behavior, we need to understand how people actually make ethical decisions and the systems and circumstances that are obstacles to our ethical conduct and those we audit. In this session, the speaker will discuss insights from behavioral ethics research that can auditors maintain independence, and design internal control and other systems that are more likely to encourage ethical, and not just compliant result.
- Moderator: Bonnie Hall**, Assistant Director, U.S. Government Accountability Office
- 12:00 – 12:10 **Closing Remarks**
- John Provan**, *Chair, Western Intergovernmental Audit Forum*