



MID-AMERICA INTERGOVERNMENTAL AUDIT FORUM FREE VIRTUAL MEETING

MAMIAF

DECEMBER 6-7, 2023 | 10:00 AM - 4:30 PM CST

THEME: Evolving Accountability: Embracing Change in Government Auditing

FINAL AGENDA

Wednesday, December 6, 2023

All times noted below are in Central Standard Time (CST)

10:00 AM – 10:10 AM **WELCOME AND OPENING REMARKS**

Doug Jones, City Auditor, City of Kansas City, Missouri, and MAMIAF Chair

10:10 AM – 11:00 AM **ENSURING ACCOUNTABILITY: EFFECTIVE OVERSIGHT OF AMERICAN RESCUE PLAN ACT FUNDING**

Lisa Reijula, Associate Director for Outreach and Engagement, Pandemic Response Accountability Committee (PRAC)

Moderator:

Ami Schaefer, Supervisory Program Manager, National Coordinated Oversight, PRAC

Learning Objectives:

- Effectively identify potential fraud in the allocation and use of American Rescue Plan Act funding.
- Gain insights into patterns and indicators of fraud specific to this funding.
- Understand methods for reporting and escalating identified fraud instances.

11:10 AM – 12:00 PM **SCRUTINIZING SECURITY: AUDITING FOR VULNERABILITIES IN BLOCKCHAIN AND CRYPTOCURRENCY MARKETS**

Mike E. Clements, Director, Financial Markets and Community Investment, U.S. Government Accountability Office (GAO)

Moderator:

Stefanie Jonkman, Assistant Director, Financial Markets and Community Investment, GAO

Learning Objectives:

- What is blockchain and what are the use cases, especially in financial services?
- What are the benefits and risks of blockchain-related products and services?
- What's the regulatory and supervisory framework for blockchain-related products and services?
- What lessons do FTX, and other failures provide?
- What actions are needed to address regulatory gaps and weaknesses?

12:10 PM – 1:00 PM

CONDUCTING PRODUCTIVE MEETINGS: STRATEGIES FOR KEEPING MEETINGS EFFICIENT, EFFECTIVE, AND PROFESSIONAL

Andy Brienzo, Principal Auditor, Kansas Legislative Division of Post Audit

Mohri Exline, Senior Auditor, Kansas Legislative Division of Post Audit

Cade Graber, Senior Auditor, Kansas Legislative Division of Post Audit

Moderator:

Andy Brienzo will introduce speakers, present, and moderate session.

Learning Objectives:

- Identify common meeting facilitation mistakes and how to correct them.
- Plan and prepare for unexpected issues during meetings.
- Reinforce proper and professional interviewing techniques and objectives.
- Facilitate various types of meetings in the digital age.

1:00 PM – 1:30 PM

LUNCH

1:30 PM – 2:20 PM

INDEPENDENCE IN AUDITING: NAVIGATING THE IOWA STATE AUDITOR'S OFFICE RESTRICTIONS

Rob Sand, Iowa State Auditor

Moderator:

Ernest H. Ruben, Jr., Deputy Auditor of State, Iowa Office of Auditor of State

Learning Objectives:

- **Understanding the Principles of Independence in State Auditing:** Gain insight into the foundational aspects of maintaining independence in the auditing process, particularly in the context of a state auditor's office.
- **Navigating Legal and Ethical Restrictions:** Learn about the specific legal and ethical constraints that shape the operations of the Iowa State Auditor's Office and how these influence audit practices.
- **Balancing Transparency and Confidentiality:** Explore the balance between maintaining transparency in audit processes and adhering to necessary confidentiality restrictions.
- **Strategies for Upholding Auditor Independence:** Understand effective strategies and best practices for preserving auditor independence in the face of various challenges and pressures.
- **Case Studies from the Iowa State Auditor's Office:** Examine real-world examples and case studies from the Iowa State Auditor's Office that illustrate the practical application of independence principles in auditing.

2:30 PM – 3:20 PM

GAO'S CYBERSECURITY PROGRAM AUDIT GUIDE: A COMPREHENSIVE APPROACH

Vijay D'Souza, Director, Information Technology and Cybersecurity, GAO

Moderator:

Stefanie Jonkman, Assistant Director, Financial Markets and Community Investment, GAO

Learning Objectives:

- **Overview of the Cybersecurity Program Audit Guide (CPAG):** Understand the purpose and structure of the CPAG, and how it equips cyber analysts and auditors to evaluate agency cybersecurity programs and systems.
- **Key Components of Cybersecurity Audits:** Gain insights into the six primary components of the CPAG, including asset and risk management, configuration

management, identity and access management, continuous monitoring and logging, incident response, and contingency planning and recovery.

- **Methodologies and Techniques in Cybersecurity Auditing:** Learn about the specific methodologies, techniques, and audit procedures provided in the CPAG for assessing various aspects of cybersecurity programs.
- **Flexibility and Adaptability in Cybersecurity Auditing:** Understand how the CPAG can be adapted and fine-tuned based on audit objectives and the relative importance of specific cybersecurity issues.
- **GAO's Experience and Stakeholder Involvement in Developing the CPAG:** Explore the background of GAO's development of the CPAG, including its extensive experience in information security and cybersecurity audits, and the collaborative process with various stakeholders.

3:30 PM – 4:20 PM

RAPID REVELATIONS: HIGH-IMPACT AUDITS DELIVERED IN SPEED PRESENTATIONS

Election Security – Kansas Legislative Division of Post Audit review of county election offices' policies and practices to ensure the accuracy and security of voting machines, ballots, storage units, and tabulators - **Mohri Exline**, Senior Auditor, Kansas Legislative Division of Post Audit

Office Space – City of Kansas City, Missouri, Auditor Office's review of office space use - **Doug Jones**, City Auditor, City of Kansas City, Missouri

IT Security – Kansas Legislative Division of Post Audit review of several state agencies and school districts in three selected areas: Security Awareness Training, Account Security, and Incident Response - **Katrin Osterhaus**, IT Security Audit Manager, Kansas Legislative Division of Post Audit

Aging Services – Johnson County, Kansas audit of spatial analysis of meal sites for people aged 60+ - **Michael Eglinski**, Senior Auditor, Audit Services, Johnson County, Kansas

K-12 At-Risk Funds – Kansas Legislative Division of Post Audit review of extra funds schools receive for "above and beyond" services to selected students. Audit found repeated significant findings. **Heidi Zimmerman**, Principal Auditor, Kansas Legislative Division of Post Audit

Fraud Risk Frameworks - A review of HUD's Fraud Risk Management program and how its grantees are implementing their own programs to combat fraud, waste, and abuse - **Sarah Sequeira**, Deputy Assistant Inspector General for Audit, Office of Inspector General, U.S. Department of Housing and Urban Development (HUD)

Procurement Card Usage - Audit for Law Enforcement Programs in Wyandotte County and Kansas City Kansas. **Reed Partridge**, Law Enforcement Legislative Auditor, Unified Government of Wyandotte County and Kansas City Kansas

Moderator:

Luis Escalante, Jr., Executive Director, Intergovernmental Audit Forums, Strategic Planning and External Liaison, GAO

4:20 PM – 4:30 PM

ADJOURNMENT AND CLOSING REMARKS

Doug Jones, City Auditor, City of Kansas City, Missouri, and MAMIAF Chair



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Thursday, December 7, 2023

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10:00 AM – 10:10 AM **WELCOME AND OPENING REMARKS**

Doug Jones, City Auditor, City of Kansas City, Missouri, and MAMIAF Chair

10:10 AM – 11:00 AM **CHARTING THE AI FRONTIER: AN IN-DEPTH LOOK AT GAO'S STRATEGIC VISION FOR AI**

Taka Ariga, Chief Data Scientist and Director, Innovation Lab, Science, Technology Assessment, and Analytics, U.S. Government Accountability Office (GAO)

Moderator:

Luis Escalante, Jr., Executive Director, Intergovernmental Audit Forums, Strategic Planning and External Liaison, GAO

11:10 AM – 12:00 PM **INNOVATING OVERSIGHT: GAO'S INNOVATION LAB AND THE FUTURE OF AUDITING**

Taka Ariga, Chief Data Scientist and Director, Innovation Lab, Science, Technology Assessment, and Analytics, U.S. Government Accountability Office (GAO)

Moderator:

Luis Escalante, Jr., Executive Director, Intergovernmental Audit Forums, Strategic Planning and External Liaison, GAO

12:10 PM – 1:00 PM **ENHANCING PROFESSIONALISM AND JUDGEMENT WITH BEHAVIORAL ETHICS**

Jim Lager, Chief Ethics Officer, GAO

Moderator:

Doug Jones, City Auditor, City of Kansas City, Missouri
Learning Objectives:

- **Understanding Behavioral Ethics:** Gain a foundational understanding of behavioral ethics and its application to auditing and oversight.
- **Identifying and Addressing Inherent Biases,** which can better aid auditors in moving toward objectivity, thereby improving judgment and decision-making.
- **Attune auditors to Ethical Culture Deficiencies,** which can help guide auditors to find issues at audited entities.
- **Fostering an Ethical Culture:** Some simple steps to promote an ethical culture in the workplace.

1:00 PM – 1:30 PM

LUNCH

1:30 PM – 2:20 PM

2023 YELLOW BOOK REVISION UPDATE

Assurance, GAO

Michael Bingham, Assistant Director for Standards Group, Financial Management and

Moderator:

Danielle Clark, Auditor, Unified Government of Wyandotte County and Kansas City Kansas

Learning Objectives:

- To understand the differences between a system of quality control and a system of quality management
- To provide insight into the significant changes proposed to be included in the 2023 Yellow Book revision

2:30 PM – 3:20 PM

FEDERAL, STATE, AND LOCAL EMERGING ISSUES ROUNDTABLE

Doug Jones, City Auditor, City of Kansas City, Missouri

Josh Winfrey, Director, National State Auditors Association

Andrew Cannarsa, Executive Director, Council of the Inspectors General on Integrity and Efficiency

Moderator:

Doug Jones will introduce speakers, present, and moderate session.

Learning Objectives:

- **Cross-Jurisdictional Collaboration:** Explore effective strategies for enhancing collaboration between federal, state, and local audit entities to improve government accountability and performance.
- **Emerging Challenges:** Identify and discuss current and emerging challenges faced by audit professionals across different government levels, focusing on how these challenges impact audit processes and outcomes.
- **Innovative Practices and Technologies:** Examine the role of innovative practices and technologies in modernizing audit processes, with an emphasis on how they can be leveraged to enhance efficiency and effectiveness.
- **Knowledge Sharing:** Facilitate a platform for knowledge exchange, offering insights into best practices and lessons learned from various government audit projects.

3:30 PM – 4:20 PM

REFLECTIONS ON SERVICE: A FIRESIDE CHAT WITH KIM RANDALL ON 36 YEARS WITH FEDERAL OFFICES OF INSPECTORS GENERAL

Kim Randall, Deputy Assistant Inspector General for Audit, Office of Inspector General, U.S. Department of Housing and Urban Development

Disclaimer:

The views and opinions shared by Ms. Randall are her own and do not necessarily represent the views of the HUD OIG or of the United States.

Moderator:

Luis Escalante, Jr., Executive Director, Intergovernmental Audit Forums, Strategic Planning and External Liaison, GAO

Learning Objectives:

- **Understanding Career Motivation in Public Service:** Participants will learn about the factors that inspire a career in the Federal OIG community and how perspectives on public service evolve over time.
- **Navigating Challenges and Triumphs in Leadership Roles:** This objective focuses on understanding the challenges and triumphs encountered while leading a significant division like HUD OIG's Civil Fraud Division.

- **Leadership and Operations in Diverse Roles:** Explore how various roles within an organization like HUD OIG shape leadership approaches and audit operations.
- **Mentorship and Instruction in Government Auditing:** Gain insights into the key advice for newcomers in government auditing, based on extensive mentoring and instructional experiences.
- **Effective Strategies in Auditing Focus Shifts:** Understand the strategies found effective in leading significant shifts in the focus of auditing at organizations like HUD OIG.
- **Impactful Audits and Investigations:** Learn about the characteristics that make certain audits or investigations stand out as particularly impactful.
- **Influence of Early Career Experiences on Later Audits:** Discover how early career experiences can shape approaches to complex audits in later years.
- **Skills and Attributes for Success in Federal Auditing:** Identify the critical skills and attributes necessary for a successful auditor in the Federal OIG community.
- **Strategic Planning in Audit Operations:** Understand the impact of developing strategic plans on organizational operations and identify the key elements of effective audit strategic plans.
- **Legacy and Lessons for Future Work:** Reflect on the key lessons and experiences that can influence future work in organizations like HUD OIG as one transitions into retirement.

4:20 PM – 4:30 PM

ADJOURNMENT AND CLOSING REMARKS

Doug Jones, City Auditor, City of Kansas City, Missouri, and MAMIAF Chair