



# Timely Tools and Topics for Auditing in 2024

WEDNESDAY, SEPTEMBER 4, 2024

TIME: 10:00 AM - 2:30 PM MDT

Time	Session Title	Session Details
10:00-10:15 am MDT (15 minutes)	<b>Welcome and Opening Remarks</b>	<p><b>Moderator</b> Jungjin Park, Executive Director, MPIAF and Strategic Planning and External Liaison (SPEL), U.S. Government Accountability Office (GAO)</p> <p><b>Speaker</b> Patty Lentini, Chair, MPIAF and Assistant Director, Field Operations, U.S. GAO</p>
10:15-11:05 am MDT (50 minutes)	<b>Session 1: Data Quality</b>	<p><b>Moderator</b> AJ Melhus Senior Engineer, Science, Technology Assessment, and Analytics, U.S. Government Accountability Office (GAO)</p> <p><b>Speakers</b> Nina Rostro Assistant Director, Financial Management and Assurance, U.S. GAO</p> <p>Laura Holliday Assistant Director, Science, Technology, Assessment, and Analytics, U.S. GAO</p> <p>Federal decision makers need quality information to assess whether federal programs are working as intended. The DATA Act was enacted to help improve the accountability and transparency of federal spending data. One of its purposes is to accurately display consistent, reliable, and searchable government-wide spending data on <a href="https://USAspending.gov">USAspending.gov</a>. USAspending.gov is the official source for spending data for the U.S. Government helping track trillions of dollars. However, over the years GAO, as well as inspector generals and other oversight bodies, have identified opportunities to further enhance the quality of the data displayed on the website. In the first</p>

		<p>part of this session, you will learn about challenges and limitations that users should be aware of when using the data available on the website.</p> <p>GAO also has a growing body of work on artificial intelligence (AI), including several technology assessments. Data quality challenges and considerations are recurring themes in this work. In the second part of this session, you will hear about GAO's technology assessments on AI in medicine and other AI-related reports. You will also learn how data quality affects certain AI-based systems and matters to consider in auditing and using them.</p>
11:05-11:10 am MDT (5 minutes)	<b>Break</b>	
11:10am-12:00pm MDT (50 minutes)	<b>Session 2: Root Cause Analysis</b>	<p><b><i>Moderator</i></b> Brent Packer Performance Audit Supervisor, State of Utah</p> <p><b><i>Speakers</i></b> Kade Minchey, Auditor General, State of Utah</p> <p>Brian Dean, Deputy Auditor General, State of Utah</p> <p>Dr. David Yokum, Chief Scientist, Office of State Budget and Management, North Carolina</p> <p>Auditors need to understand how cause fits into the performance audit framework and be able to describe what limitations exist with pre-post evaluations when making causal impact assertions. In the first part of the session, you will learn the methods (5 why's, internal controls, and econometrics) to identify cause within an audit framework to promote better evaluations and to know and use simpler methods for identifying root cause in audit findings. You'll also learn how to craft more effective recommendations using causal information. In the second part of the session, you will hear about how causal questions can complement and fit into an overarching performance management framework. Specifically, you will learn how different methods of causal inference - randomized control trials, difference-in-differences, instrumental variables, and regression discontinuity – work and what their relative strengths and weaknesses are. Additionally, you will hear a real-world example of how these methods were used to inform a public policy debate.</p>
12:00-12:30pm MDT (30 minutes)	<b>Lunch Break</b>	

12:30-1:20pm MDT (50 minutes)	<b>Session 3: Affordable Housing and Homelessness</b>	<p><b>Moderator</b> Tyson Fausson, Lead Internal Auditor, City and County of Denver</p> <p><b>Speakers</b> Kharis Eppstein, Audit Manager, City and County of Denver</p> <p>Chris Wilson, Audit Analytics Manager, City and County of Denver</p> <p>The City and County of Denver completed two audits – <a href="#">Multi-Agency Homeless Encampment</a> and <a href="#">Department of Housing Stability: Affordable Housing</a> - in April and November of 2023, respectively. In this session, you will learn the audit objectives, findings, and challenges identified in both audits and explore topics such as housing quality standards, equity in city processes, and the unique challenges that auditors may face in observing encampments or having personal interactions in situations more often managed by first responders.</p>
1:20-1:25pm MDT (5 minutes)	<b>Break</b>	
1:25-2:15 pm MDT (50 minutes)	<b>Session 4: Audit Office's Human Resources (HR)/Operational Challenges</b>	<p><b>Speakers</b> Jim Bolding, Auditing Manager, Wyoming Department of Audit, Public Funds Division</p> <p>Brian Wilson, Supervising Auditor, Wyoming Department of Audit, Public Funds Division</p> <p>In this session, you will explore key discussion topics related to HR and operational concerns in an audit office. For instance, government audit shops often struggle to compete with the private sector for top talent due to salary limitations and perceived lack of career growth opportunities. What strategies work to attract and retain qualified auditors in the face of such competition? Are there innovative approaches to professional development and training that can help attract and retain talent? Additionally, the speakers will explore topics on how keeping pace with evolving technology is a constant challenge and what audit shops could consider investing in, whether it be a new software or audit tools, to improve efficiency and effectiveness of their audits. Other discussions will include performance management and evaluation, collaboration and communication, and workload management.</p>

2:15-2:30 pm MDT (15 minutes)	<b>Concluding Remarks</b>	<b><i>Speakers</i></b> Patty Lentini, Chair, MPIAF and Assistant Director, Field Operations, U.S. GAO  Jungjin Park, Executive Director, MPIAF and SPEL, U.S. GAO
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