

# FOUNTAINS OF KNOWLEDGE



**Association of Local Government Auditors**

**31<sup>st</sup> ANNUAL CONFERENCE**

May 5-8, 2019 – Kansas City, MO – Westin Kansas City at Crown Center

# Continuing Professional Education

## May 5 Workshops

- **WS#1. Peer Review Workshop** (Auditing-Governmental)  
**CPE:** Up to 8 credits  
**Participant Learning Objectives:** Following this training, attendees will be able to prepare for and conduct peer reviews based on the 2011 Revision of the U.S. GAO's Government Auditing Standards.
- **WS#2. Analytic Interviewing** (Auditing-Governmental)  
**CPE:** Up to 8 credits  
**Participant Learning Objectives:** Following this training, attendees will utilize social and emotional intelligence and analysis of advanced non-verbal communications to conduct thorough, analytics-based interviews.
- **WS#3. Keeping Audits Under Control: Knowledge and Focus to Improve Timeliness and Results** (Auditing-Governmental)  
**CPE:** Up to 4 credits  
**Participant Learning Objectives:** Following this training, attendees will be equipped to manage audits within defined budget and time constraints.
- **WS#4. 2018 Yellow Book Bowl** (Auditing-Governmental)  
**CPE:** Up to 4 credits  
**Participant Learning Objectives:** Following this training, attendees will have a general understanding of the 2018 revision of Government Auditing Standards.
- **WS#5. Statistical Sampling for Control Testing** (Auditing-Governmental)  
**CPE:** Up to 4 credits  
**Participant Learning Objectives:** Following this training, attendees will know how to utilize two common sampling approaches, judgmental and statistical, and how to determine which to use for the best audit results.

## May 6-7 ALGA Annual Conference

**CPE:** Up to 14 credits

- Participant Learning Objectives:** Following this training, attendees will be able to:
- Apply practical skills learned through case studies from peers.
  - Apply strategies for remaining objective in a professional setting affected by the political environment.
  - Identify and discuss new guidance and standards as they apply to local government auditing.
  - Define and implement leadership strategies.

## May 8 Workshops

- **WS#6. Managing Staff to Peak Performance** (Personnel/HR)  
**CPE:** Up to 8 credits  
**Participant Learning Objectives:** Participants will use hands-on techniques to learn leadership concepts including setting expectations, providing feedback, evaluating performance and developing improvement plans.
- **WS#7. Data Analytics for Deductive and Inductive Reasoning** (Auditing-Governmental)  
**CPE:** Up to 4 credits  
**Participant Learning Objectives:** Following this training, attendees will know how and when to apply inductive or deductive reasoning to audit planning and fieldwork efforts.
- **WS#8. Yellow Book 2018: Increased Responsibilities for Consideration of Internal Controls in Performance Audits** (Auditing-Governmental)  
**CPE:** Up to 4 credits  
**Participant Learning Objectives:** Following this training, attendees will understand requirements in Government Auditing Standards for internal control, how they relate to federal internal control standards, and how to implement the requirements.
- **WS#9. Engaging Reports: Design Tips & Strategies** (Communications & Marketing)  
**CPE:** Up to 4 credits  
**Participant Learning Objectives:** Following this training, attendees will be able to utilize design best practices to engage with intended audiences and convey desired information.

## The following applies to all:

**Level of Knowledge:** Overview

**Education or Experience Prerequisite:** None; government auditors of all levels, and other interested parties are encouraged to attend.

**Advance Preparation:** No advance preparation is required.

**Delivery Method:** Group-Live. All sessions include Q&A.

**Attendance Requirements:** In order to obtain CPE credit for this event, participants must submit attendance verification codes provided during each session.



The Association of Local Government Auditors is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website [www.nasbaregistry.org](http://www.nasbaregistry.org).

# Message from the Conference Chair



ALGA Members and Friends,

On behalf of the 2019 Conference Committee, I am excited to invite you to attend ALGA's 31st annual conference in Kansas City, Missouri. Earn up to 30 hours of CPE by *drinking* from the many "Fountains of Knowledge" offered

at the conference and at the pre and post-conference workshops.

The 2019 conference offers a diverse selection of session and workshop topics that you can take back to your office and use. Subjects include managing people and the audit function; IT and technology; standards from the GAO, GASB, and the IIA; and ethics. Conference speakers—both returning favorites and those new to our conference—share their experiences auditing government, using audit methodologies and tools, and reporting results in a manner that makes an impact.

## The conference has several new session formats:

- Leita Hart-Fanta and Drummond Kahn are teaming up for a 4-hour pre-conference workshop titled *Keeping Audits Under Control*. Sign up early—class size is limited to 75.
- Demonstrate your prowess in the 2018 Yellow Book standards. Assemble a team of five to compete for the coveted Champions title in a 4-hour pre-conference session. Additional information about the session is available at: <https://bit.ly/2MoA2nK>.
- A FAST-style general session will include presentations on equity audits interspersed with real-life stories of equity issues.
- The GAO's Yellow Book Update will be presented as a concurrent session Monday morning and again on Tuesday.

## Conference attendees are encouraged to expand their professional network and make new friends:

- A first-time conference attendee Meet and Greet will provide first time attendees the opportunity to become acclimated to the conference and ALGA, and to make local government auditing connections.
- Everyone who meets ten new people at the Welcome Reception who meet certain diversity criteria will be entered into a raffle for a prize.
- Network as you dine and explore the National World War I Museum Monday evening. Learn the history of WWI both before and after the United States entered the conflict. View the Kansas City skyline from the top of the Liberty Memorial tower.

## We invite you to be more involved in the conference:

- Volunteer to participate in the conference as a concurrent session moderator. The committee needs your help to fill 23 moderator spots. ***If you are interested, let us know when you register.***
- Take pictures of the ALGA conference. Following the conference, submit your best conference photos for inclusion in ALGA's 2020 Annual Report.

## Finally, we encourage you to come to the conference early, and stay late to take advantage of all the conference offerings, and to explore Kansas City.

- Check out Visit KC ([www.visitkc.com](http://www.visitkc.com)) for information on things to do.
- Auditors from the Kansas City area will distribute a comprehensive list of must-see sights (including museums, fountains, and barbecues) and transportation options before the conference.

Looking forward to sharing a *drink of knowledge* with you in KC!

Pam Weipert  
2019 Conference Committee Chair



*Pam with the Liberty Moo-morial cow at the National World War I Museum in September. Unfortunately the cow has retired and is not available for photo ops during our visit.*

Cover photo: The famous J.C. Nichols Memorial Fountain.

# Conference Hotel

## Westin Kansas City at Crown Center

The Westin Kansas City at Crown Center is conveniently located near Union Station (consider traveling to KC via train), the National World War I Museum (site of the Monday night event), and the KC Streetcar Line.

**Sold Out**

**The room block at the Westin is now sold out.**

Additional room are being held at the Sheraton Kansas City at Crown Center. The Sheraton is next door to the Westin and connected via a skywalk. To reserve a room at the Sheraton, go to:

<https://www.marriott.com/event-reservations/reservation-link.mi?id=1551480416914&key=GRP&app=resvlink>



*The Westin & the Henry Wollman Bloch Fountain.*



## Special Events

### SUNDAY, MAY 5

#### Welcome Reception

**5:15 – 6:00 p.m.** (First-time attendees)

All first-time attendees are invited to a reception to meet ALGA board members, committee chairs, and other first-time conference attendees.

**6:00 – 7:30 p.m.** (All attendees)

Catch up with old friends and meet new ones at the Sunday night welcome reception.

The **Diversity, Equity and Inclusion (DEI) Committee** will host an ice-breaker game during the reception. Plan to be there and play—you could win a prize!

### MONDAY, MAY 6

#### Networking Event at the WWI Museum

**6:00 – 8:00 p.m.**

Don't miss your opportunity to visit the National WWI Museum and Memorial. Steeped in history, it is America's only museum dedicated to sharing the stories of the Great War through the eyes of those who lived it. Interactive displays, thought-provoking films and eyewitness testimonies help guide visitors through one of the largest collections of WWI artifacts in the World. Enjoy this wonderful Kansas City treasure, network with other attendees and enjoy a Kansas City-themed buffet dinner.



# Conference Agenda

## Saturday, May 4

8:30 a.m. – 5:00 p.m.

### ALGA BOARD MEETING

8:30 a.m. – 5:00 p.m.

### PEER REVIEW COMMITTEE MEETING (Closed Session)

## Sunday, May 5

8:00 a.m. – 5:00 p.m.

### PRE-CONFERENCE WORKSHOP

#### WS#1. Peer Review Training (Auditing-Governmental)

Members of ALGA's Peer Review Committee will use peer review guidance along with in-depth exercises to teach you the requirements and skills to serve as a team member on an ALGA peer review. In addition to peer review logistics and performance, this popular workshop includes discussion of the various ways that ALGA shops meet particular standards. This workshop will focus on the 2011 Revision to the standards. ***This is a paperless training workshop. Each participant is required to bring an electronic device with a pdf viewer installed. Breakfast & lunch provided.***

8:00 a.m. – 5:00 p.m.

### PRE-CONFERENCE WORKSHOP

#### WS#2. Analytic Interviewing: Detecting Deception in the Blink of an Eye (Auditing-Governmental)

Instructors will teach attendees analytic interviewing—a powerful, scientifically-proven interviewing technique—that has the goal of obtaining detailed, accurate, truthful information. This nonconfrontational interviewing method draws upon social intelligence, emotional intelligence, and advanced nonverbal communication skills. The curriculum includes managing the interview process, reading micro-expressions, and accurately detecting deception. *Breakfast & lunch provided.*

- **Mary Daugherty**, Senior Special Agent (ret.), Bureau of Alcohol, Tobacco and Firearms, Universal Interviewing Tactics, LLC
- **Tab W. Cooper**, President, Tab Cooper & Associates, LLC

8:00 a.m. – 12:00 p.m.

### PRE-CONFERENCE WORKSHOP

#### WS#3. Keeping Audits Under Control: Knowledge and Focus to Improve Timeliness and Results (Auditing-Governmental)

Have you ever been on an audit that exceeded its budget or schedule? ALGA conference veterans team up to equip participants with more than a dozen tools and approaches to keep audits under control! From focusing the audit topic and using firm criteria, the workshop will cover the audit process from budgeting and deliverables through concise reporting to get audits finished. If you audit or manage audits, you won't want to miss this exciting half-day workshop! *Class size is capped at 75. Breakfast provided.*

- **Leita Hart-Fanta**, Owner, Yellowbook-CPE.com
- **Drummond Kahn**, Faculty, International Institute and Government Audit Training Institute, Graduate School USA

1:00 – 5:00 p.m.

### PRE-CONFERENCE WORKSHOP

#### WS#4. ALGA 2018 Yellow Book Bowl (Auditing-Governmental)

This session provides a chance to show off your superb knowledge of GAO's 2018 Government Auditing Standards! During the Bowl, teams will display their standards aptitude by taking turns answering questions and earning points in pursuit of the designation of Yellow Book Bowl Champions. If you aren't up to the competition, you are still welcome to attend and enhance your Yellow Book knowledge as a member of the audience. Learn more about the Bowl format and how to form and enter a team at <https://bit.ly/2MoA2nK>. *Lunch provided.*

- **Corrie Stokes**, City Auditor, City of Austin (TX)
- **Neha Sharma**, Assistant City Auditor, City of Austin (TX)

1:00 – 5:00 p.m.

### PRE-CONFERENCE WORKSHOP

#### WS#5. Statistical Sampling for Control Testing

(Auditing-Governmental)

Sampling is a technique used to determine how well controls are followed and to estimate control failure rates. Participants will learn when and why to apply judgmental and statistical sampling to test attributes, such as controls. Through hands-on practice, participants will create and evaluate three statistical sampling techniques: a discovery sample, conduct a sample evaluation, and estimate a rate-of-occurrence based on test results. While this presentation includes hands on exercises, you will not need a computer. *Lunch provided.*

- **William Morales**, Senior Internal Auditor, Denver (CO)
- **Samuel Gallaher**, Audit Analytics Administrator, Denver (CO)

5:15 – 6:00 p.m.

### FIRST-TIME ATTENDEE MEET & GREET RECEPTION

(First-time attendees only)

6:00 – 7:30 p.m.

### WELCOME RECEPTION (All attendees)

## Monday, May 6

7:00 – 8:00 a.m.

### BREAKFAST

8:00 – 8:45 a.m.

### WELCOME & AWARDS

9:00 – 9:50 a.m.

### GENERAL SESSION

#### GS#1. Fountains of Knowledge (Specialized Knowledge)

This opening general session by Mark Funkhouser will cover forms of government, lack of focus on fiscal management, and segregation. Mark will also talk about the importance of diversity, equity, and inclusion to the overall well-being of any local government community, providing attendees with a fountain of knowledge to kick off the conference.

- **Mark Funkhouser**, Publisher, Governing Magazine

# Conference Agenda

10:05 – 10:55 a.m.

## CONCURRENT SESSIONS

### CS#1. 2018 Yellow Book Update (Auditing-Governmental)

In July 2018, GAO issued the 2018 Revision to Government Auditing Standards (the Yellow Book). The revisions include changes to the format and structure of the standards and updates in the areas of auditor competence, internal control, and external peer review. This session will cover the key changes in Government Auditing Standards and the impact the changes may have on auditors and auditees. **This session is repeated as CS#15.**

- **Michael Bingham**, Senior Auditor, Financial Management & Assurance, U.S. Government Accountability Office

### CS#2. AI for IA: How Artificial Intelligence Can Help!

(Auditing-Governmental)

The terms “artificial intelligence” and “machine learning” are becoming more and more commonplace. The question is: Does your organization understand what this really means and what the potential benefits are? This presentation will provide an overview of AI and dispel common misconceptions. It will also cover several case studies of how AI can assist with aspects of internal audits within the public sector.

- **Brandon Reed**, Internal Audit Senior Manager, Crowe
- **Muthu Raj**, Data Analysis Senior Manager, Crowe

### CS#3. Investigations Roundtable (Auditing-Governmental)

Come to the investigations roundtable to discuss your ideas and experiences of all things related to investigations, fraud, waste, and abuse. Topics will be generated by attendees.

- **Esther Ko**, Auditor General, Fairfax County Public Schools (VA)
- **Earl Burns**, Investigation and Independent Procurement Review Manager, City of Atlanta (GA)

### CS#4. What's Hiding Within Your Parks and Recreation? It Isn't All Fun and Games (Auditing-Governmental)

This presentation will walk through various fraud, waste and abuse risks within a Parks and Recreation Department. The session will identify common risk areas within divisions such as golf courses, cemeteries, special populations, aquatic centers, maintenance and community centers. Discussion will include real life examples of how programs can go from fun to frightening.

- **Deborah Jenkins**, Internal Auditor, City of Bowling Green (KY)

11:10 a.m. – 12:25 p.m.

## GENERAL SESSION

### GS#2. FAST: Equity Audits Are Changing Local Government... and People's Lives (Specialized Knowledge)

The FAST presentation format packs a font of information into a single session. There are four key things on the menu: 1) You'll get introductions to equity audits that are driving critical change in local jurisdictions – how they were structured, methodologies, and impact. 2) Your audit peers will tell real-life stories of equity issues that impacted them. 3) The DEI Committee will talk about the work that they are doing to support diversity, equity, and inclusion. 4) Finally, our community will have a chance to ask questions and discuss what we've heard.

- **Virginia Garcia**, Assistant City Auditor, City of Seattle (WA)
- **Megan Ko**, Management Auditor, King County (WA)
- **Joyce Patton**, Senior Auditor, Kansas City (MO)
- **Farishta Ahrary**, Principal Fiscal Policy Analyst, City of

Sacramento (CA)

- **Jay Poole**, City Auditor, City of Chesapeake (VA)
- **Gitu Mandrekar**, Supervising Auditor, City of San Jose (CA)
- **Kristine Adams-Wannberg**, Senior Management Auditor, City of Portland (OR)
- **Minh Dan Vuong**, Senior Management Auditor, City of Portland (OR)
- **Jamie Amos**, Senior Performance Auditor, City of Atlanta (GA)

12:25 – 1:35 p.m.

## LUNCH

1:35 – 2:50 p.m.

## CONCURRENT SESSIONS

### CS#5. Chief Audit Executive Roundtable (Auditing-Governmental)

Come to the chief audit executive (CAE) roundtable prepared to discuss your ideas and experiences with leading audit shops and hear lessons and perspectives from other CAEs. Topics will be generated by attendees.

- **Germaine Brewington**, Director, Audit Services, City of Durham (NC)
- **Jorge Oseguera**, City Auditor, City of Sacramento (CA)

### CS#6. Creating Criteria: Analytical Models in Excel

(Computer Software & Applications)

Learn how to unlock Excel's potential to create sophisticated analytical models, which you can use as criteria to support targeted and impactful recommendations. In addition to concrete tips and tricks, this session will present examples of these models in action, as well as advice and assistance for actual problems submitted by attendees.

- **Peter Heineccius**, Principal Management Auditor, King County (WA)

### CS#7. Beautiful Reporting (Communications & Marketing)

This session is about creating a visually appealing, easy-to-understand, and concise high-level report. Annual accomplishments reports, high-level statistics, and cross-cutting results are often hard to comprehend. We can help our reader by boiling down to the essential information and using the format readers are attracted to, preferably the kind that can be easily pulled on your phone and be compatible with social media. We will share both content tips and design tools and techniques.

- **Olga Ovcharenko**, Quality Assurance Coordinator, City of Austin (TX)
- **Cameron Lagrone**, Senior Auditor, City of Austin (TX)

### CS#8. Detecting Warning Signs of Bid Rigging and Unbalanced Bidding (Auditing-Governmental)

With the significant amount spent on public sector construction contracts, they can be a prime target for corruption and collusion. Auditors must be vigilant to identify unusual bidding patterns that can be indicative of bid rigging and unbalanced bidding. This presentation 1) provides a case study in how to identify red flags for potential bid rigging and unbalanced bidding by contractors in paving contracts; 2) demonstrates the importance of using professionalism and skepticism during the audit; and 3) features how to compile and use data with very few tools and staff but with an abundance of methodical analysis and sheer determination.

- **Beverly Romeo-Beehler**, Auditor General, City of Toronto (ON)
- **Ruchir Patel**, Senior Audit Manager, City of Toronto (ON)

# Conference Agenda

## CS#9. A Human Touch: Incorporating Human Capital Perspectives Into Your Risk Assessment Process

(Auditing-Governmental)

Every organization needs a way to assess its risks. Does your organization have humans? They should be a part of that assessment! Discover ideas for evaluating your workforce's human capital, and then leveraging this data to inform and enhance your own risk assessment process.

- **Eduardo Luna**, City Auditor, Beverly Hills (CA)
- **Andy Hanau**, Principal Auditor, San Diego (CA)
- **Laura Reyes-Cortez**, Senior Performance Auditor, San Diego (CA)

3:05 – 3:55 p.m.

### CONCURRENT SESSIONS

#### CS#10. THE Career Building Audit Shop (Auditing-Governmental)

Recruiting, retaining, and training auditors is a continuous process and critical to maintaining value within the audit function. This session provides strategies and ideas for improving your auditor's experience and career development within your audit shop.

- **Sean Walker**, Principal, CliftonLarsonAllen

#### CS#11. Knighton Award Winners (Part 1) (Auditing-Governmental)

Hear from Knighton winners about their award-winning reports, useful project approaches, and successful audit processes.

#### CS#12. New Auditor Roundtable (Auditing-Governmental)

Come together with fellow new auditors to discuss your experiences. What has helped you hone your auditor skills and what could have been improved? Topics will be generated by attendees.

- **Jonathan Lecuyer**, Senior Auditor, City of Kansas City (MO)
- **Joshua Winfield**, Performance Auditor, City of Atlanta (GA)

#### CS#13. Job Order Contracts: The Audit Every City Needs

(Auditing-Governmental)

Long Beach has used the Job Order Contracting (JOC) program to complete more than \$68 million in infrastructure projects, such as repair or renovations of parks, libraries and City buildings. Our audit found significant systemic lack of controls over all key areas of the JOC process, creating an environment highly vulnerable for fraud. The high-risk environment led to the City not receiving competitively-priced proposals and ultimately paying more than contractually obligated for projects. When made aware of the audit findings, the City acknowledged the severity of the issues, suspended the JOC program, and immediately began working toward our recommendations. Due to the significance of our findings and the ongoing impact of our recommendations, every City needs an audit of job order contracts. This presentation will provide the how-to for other audit organizations to take on this audit topic.

- **Laura Doud**, City Auditor, City of Long Beach (CA)

#### CS#14. Growing Pains: A Journey from Extra-Small to Medium Audit Shop (Auditing-Governmental)

Audit resources are often scarce, and requesting additional resources from governing bodies usually results in a resounding NO. The Sacramento City Auditor's Office has used various strategies over the years to gain additional resources, from persuading the Department of Utilities to fund their own auditor,

appealing to City Council for additional staff to ease the burden of a growing Whistleblower Hotline, and capitalizing on the opportunity to absorb the function of another office. This session will provide an overview of how the Sacramento City Auditor's Office doubled its staff and became a charter office.

- **Jorge Oseguera**, City Auditor, Sacramento (CA)
- **Jordan Sweeney**, Senior Auditor, Sacramento (CA)

4:10 – 5:00 p.m.

### GENERAL SESSION

#### GS#3. Focusing Audit Objectives (Auditing-Governmental)

Clear, crisp audit objectives make the audit process pleasant and focused on the key results of the audit work. Unclear objectives can lead to wheel-spinning and to audits that take longer than they should! In this session, we'll cover real, time-tested tools to narrow and focus audit work where it matters. From Herman Melville to Charles Dickens, and from sports-field boundaries to Alice in Wonderland, you'll leave the session with techniques you can immediately use to leverage your limited audit time on the important issues within your objectives.

- **Drummond Kahn**, Faculty, International Institute and Government Audit Training Institute, Graduate School USA

6:00 – 8:00 p.m.

### AN EVENING AT THE NATIONAL WWI MUSEUM

## Tuesday, May 7

7:00 – 8:00 a.m.

### BREAKFAST

8:00 – 8:50 a.m.

### BUSINESS MEETING

9:00 – 10:15 a.m.

### GENERAL SESSION

#### GS#4. Cybersecurity – The Risk Reality for Local Governments (& Their Auditors) (Information Technology)

Have you ever experienced a ransomware attack? Phished your organization's employees to test the controls? Questioned whether or not to publicly report IT/cybersecurity audit results? In this session you will hear from two city auditors who have. They will discuss their experiences with IT/cybersecurity audits.

- **Amanda Noble**, City Auditor, City of Atlanta (GA)
- **Doug Jones**, City Auditor, City of Kansas City (MO)

10:30 – 11:20 a.m.

### CONCURRENT SESSIONS

#### CS#15. 2018 Yellow Book Update (Auditing-Governmental)

In July 2018, GAO issued the 2018 Revision to Government Auditing Standards (the Yellow Book). The revisions include changes to the format and structure of the standards and updates in the areas of auditor competence, internal control, and external peer review. This session will cover the key changes in Government Auditing Standards and the impact the changes may have on auditors and auditees. **This is a repeat of CS#1.**

- **Michael Bingham**, Senior Auditor, Financial Management & Assurance, U.S. Government Accountability Office

# Conference Agenda

## CS#16. Context, of Course: How (and Why) a Fired City Auditor Got a \$775,000 Jury Award (Auditing-Governmental)

This session will examine a defamation case filed by the former Portsmouth, Virginia City Auditor who was fired, sued two Council Members, and won a \$775,000 jury award from the Vice Mayor. We will discuss the case as well as the actions of the City Auditor and City Council, what they got right, and what they could have done differently. We will also discuss the media's role in the case and how omissions from their reporting contributed to the outcome. Jay served as an expert witness in the case.

- **Jay Poole**, City Auditor, City of Chesapeake (VA)

## CS#17. A Guide to Financial Indicators and Financial Sustainability Analysis (Finance)

Financial sustainability analysis is increasingly becoming an important tool in the local government realm as issues of legacy costs, infrastructure, climate change and other long-run issues must be addressed and managed. This session highlights the current set of tools and indicators and how they can be used to assess and monitor local fiscal health and long-term financial sustainability. Participants will come away with a sense of the pros and cons of various tools and how they can be used.

- **Eric Scorsone**, Ph.D. Associate Professor and Director, Center for Local Government Finance and Policy, Michigan State University
- **Chris Constantin**, Assistant City Manager, City of Chico (CA)
- **Jane Dunkel**, Assistant City Auditor, City of Seattle (WA)

## CS#18. Schools Roundtable (Auditing-Governmental)

Come to the schools roundtable prepared to discuss your ideas and experiences with auditing schools and hear lessons learned from other participants. Topics will be generated by attendees.

- **Linda Lindsey**, Senior Director, Orange County Schools (FL)
- **Carolyn Smith**, Internal Auditor/CAE, Columbus City Schools, (OH)

## CS#19. Body-Worn Cameras: A View From Behind the Badge and Alongside the Badge (Auditing-Governmental)

Body-worn cameras have become a hot topic for many municipalities over the last few years. This presentation will discuss auditing body-worn cameras from within the police department and from an internal audit department's perspective. Speakers will discuss their experiences and findings, methodologies used and how the audits changed the process.

- **Diana Coomes Lynn**, Performance Audit Manager, City of Atlanta (GA)
- **Wendy Gamble**, Audit Supervisor, Los Angeles Police Department (CA)

11:35 a.m. – 12:25 p.m.

### CONCURRENT SESSIONS

## CS#20. Exploring the Government Auditor's Toolbox for Assessing Information Security Controls (Auditing-Governmental)

Government auditors spend too much time hunting down details to validate adherence to security policies. Planning, executing, and leading security audits across organizations are increasingly more complex. Without the right tools, Information Security audits can be ineffective and inefficient. In this session, we will explore a range of tools that can help make Information Security audits easier and more effective.

- **Rick Gamache**, Senior Consultant, Berry Dunn

## CS#21. Ethics – Doing the Right Thing, or, Why Can't We Just Hire Caesar's Wife (Regulatory Ethics)

Issues of ethics in government include more than just obeying the law, and their importance is more than just avoiding bad publicity. How public servants perform their jobs impacts how citizens perceive, respect and interact with their government. This session will discuss the use of codes of ethics to frame the character of government.

- **Bill Geary**, Chair, Kansas City Ethics Commission (MO)

## CS#22. Panel Discussion: Effective Strategies for Integrating Race, Equity, and Social Justice in Performance Audits (Auditing-Governmental)

Panelists will discuss the strategies and tools they use for integrating various aspects of race, equity and social justice into their performance audits, where such a focus might be missed or overlooked. Structural integration of such tools in audit plans will assist you during the audit scoping and planning phases of your audit and assist you as you develop recommendations from findings that have race, equity and social justice implications. Panelists will discuss sources for criteria, the importance of data collection and outreach, challenges and audit impacts. The audience will then have an opportunity to ask panelists questions.

- **Jamie Amos**, Senior Performance Auditor, City of Atlanta (GA)
- **Virginia Garcia**, Assistant City Auditor, City of Seattle (WA)
- **Megan Ko**, Management Auditor, King County (WA)

## CS#23. Small Shop Roundtable (Auditing-Governmental)

Come to the small shop roundtable prepared to discuss your ideas and experiences with managing or working in a small shop and hear lessons learned from other participants. This session is geared toward shops with five or fewer auditors, but is open to everyone. Topics will be generated by attendees.

- **Sherri Idle**, Internal Auditor, City of Overland Park (KS)
- **Larry Stafford**, Audit Services Manager, Clark County (WA)

## CS#24. GASB Update (Auditing-Governmental)

Several new GASB standards are now being implemented. These changes may have significant accounting implications to your governments. This session also will review GASB standards that have been issued that take effect in future years, such as Statement 84 related to Fiduciary Activities and Statement 87 related to Leases, as well as topics on the GASB's current technical agenda, such as the reexamination of the Financial Reporting Model.

- **Scott Reeser**, Supervising Project Manager, Governmental Accounting Standards Board

12:25 – 1:35 p.m.

### LUNCH

1:35 – 2:50 p.m.

### CONCURRENT SESSIONS

## CS#25. Emerging Issues Roundtable (Auditing-Governmental)

Come to the emerging issues roundtable prepared to discuss issues that will be relevant to auditors in the next three to five years. Topics will be generated by attendees.

- **Diana Coomes Lynn**, Performance Audit Manager, City of Atlanta (GA)
- **Chris Horton**, County Auditor, Arlington County (VA)



# Conference Agenda

## CS#26. Demystifying Data Analytics – Simple Approaches for Analytical Evaluations (Auditing-Governmental)

While we are all expected to have a basic level of understanding with data analytics, only a select handful take the steps needed to learn the applications and processes to actually perform data analytics in their fraud and audit evaluations. Often this is due to a perceived complexity in data extraction, data preparation, and tools used for analysis. This presentation is designed to help auditors and fraud examiners bridge the gap between data analytic theory and application. The emphasis of this presentation is to discuss real world application of using data analytics to save time, improve efficiency, reduce risk exposure, add value, motivate team members, comply with best practices, detect potential fraud, and create new opportunities.

In this session you will learn to:

1. Perform simplified analytic routines that can be used by anyone with an understanding of data analytics
  2. Review real world cases with data driven examples using simple data analytic tools
  3. Understand best practices for using data analytics by everyone on every evaluation
- **Steven Zapolski**, CIA, Senior Market Development Consultant, Wolters Kluwer TeamMate

## CS#27. Information Technology Audits for Everyone

(Auditing-Governmental)

Each year the risks and reliance on technology increases, so we need to enhance our own skills and methods to keep up. Learn the simple methods to implement information technology audits or steps into your office. This will result in enhanced audits and reduced risk for vulnerabilities and threats in the environment.

- **Megan Gaillard**, Director of Audit, Palm Beach County Office of Inspector General (FL)

## CS#28. Decoding COSO: Solving the Cube (Auditing-Governmental)

Everybody's heard of COSO, but can it actually benefit your audit shop? After completing a City-wide assessment, we can tell you – Yes! We will divulge the hidden opportunities found within the COSO process and introduce you to the tools you'll need to actually perform a COSO assessment. Join us as we reveal our lessons learned while solving the COSO Cube.

- **Madison Rorschach**, Staff Auditor, City of Denton (TX)
- **Ty Elliott**, City Internal Auditor, City of College Station (TX)

## CS#29. Homeless Response Efforts: How Can Auditors Help Cities Find Ways to Better Address This Complex Crisis?

(Auditing-Governmental)

This presentation will describe two recent audits in West Coast cities: Portland's audit of homeless encampment clean-up efforts, and Seattle's audit of its Navigation Team, which provides homeless outreach. We will describe the lessons-learned from our recent audits and implications for future work by audit shops. These questions include: What are the unique contributions that audit offices can offer for addressing the complex issue of homelessness? What aspects of our recent audits had the most positive impact? How might audit offices learn more from each other and share information in real-time about best practices and innovations in homeless response efforts?

- **Claudia Gross-Shader**, Assistant City Auditor, Seattle (WA)
- **Kristine Adams-Wannberg**, Senior Management Auditor, City of Portland (OR)

3:05 – 3:55 p.m.

## CONCURRENT SESSIONS

### CS#30. Knighton Award Winners (Part 2) (Auditing-Governmental)

Hear from Knighton winners about their award-winning reports, useful project approaches, and successful audit processes.

### CS#31. Public Safety Roundtable (Auditing-Governmental)

Join the discussion on topics specific to auditing public safety. Topics will be generated by attendees.

- **Brooke Leary**, Law Enforcement Audit Manager, King County (WA)
- **Kristin Burgess-Medeiros**, Police Audit Supervisor, Oakland Police Department Oakland Police Department (CA)

### CS#32. Elevating Internal Audit's Value Through Fraud Risk Assessment (Auditing-Governmental)

This session will focus on how internal auditors support fraud prevention initiatives through a robust fraud risk assessment. The end goal is to elevate overall internal audit's performance and value within the service entity. The speaker will showcase real-life experiences and practical tips, and a fraud risk assessment exercise will be facilitated afterwards with audience participation.

- **Esther Ko**, Auditor General, Fairfax County Public Schools (VA)

### CS#33. Tone at the Top: Responding to a Change in Municipal Leadership (Auditing-Governmental)

Changes to municipal leadership comes with the territory in government auditing. Elections are won and lost, and new City leaders are appointed. These changes impact your work, and this session will show you how to seize the opportunities and mitigate the risks that these situations present.

- **Andrew Keegan**, Assistant City Auditor, City of Austin (TX)
- **Emily Kidd**, Internal Auditor, City Manager's Office, City of Reno (NV)

### CS#34. Auditing Third-Party Risk Management

(Auditing-Governmental)

This session will assist internal auditors in becoming better informed and educated on risks related to third-party providers and how their organization manages them. Risks across the full vendor life cycle will be discussed, including the appropriate sourcing, ongoing management, and termination of vendors.

- **Jeannette York**, The Institute of Internal Auditors

4:10 – 5:00 p.m.

## GENERAL SESSION (room)

### GS#5. The Auditor's Enigma: Being A Professional Skeptic With An Open Mind (Personal Development)

Professional judgment. Professional skepticism. Open-mindedness. Easy to say, tough to achieve. Is it a paradox to think we can be both skeptical and open-minded at the same time? Yes! But it IS achievable. We'll explore how these work together to achieve critical assessment, how they can conflict, and where the caution points are.

- **Nancy Campbell**, Chief Thinking Officer, LeaderFuelNow

5:15 p.m.

## ALGA BOARD MEETING

# Conference Agenda

**Wednesday, May 8**

**8:00 a.m. – 5:00 p.m.**

## POST-CONFERENCE WORKSHOP

### **WS#6. Managing Staff to Peak Performance** (Personnel/HR)

This all-day workshop will cover all the tools you need to get your team happy, productive, and to peak performance. We'll cover the broad philosophy of managing people and the role of a leader. Then we'll follow with specific tools for setting expectations, regular feedback, difficult conversations, performance evaluations, and performance improvement plans. There will be lots of chances to discuss sticky issues and practice some of the concepts. We'll provide a full suite of people-management tools, sample forms, and communication templates. This workshop is perfect for new managers or those looking to upgrade their skills. *If you attended this workshop in 2017, we don't recommend attending again unless you feel that a review of the concepts and much-expanded time to practice application would be helpful. Breakfast and lunch will be provided.*

- **Kymber Waltmunson**, County Auditor, King County (WA)
- **Jenny Wong**, City Auditor, City of Berkeley (CA)

**8:00 a.m. – 12:00 p.m.**

## POST-CONFERENCE WORKSHOP

### **WS#7. Data Analytics for Deductive and Inductive Reasoning**

(Auditing-Governmental)

This workshop focuses on how to incorporate advanced audit tools into your audit program. We will discuss some popular techniques and the differences between exploratory analysis (inductive) and analysis to test against criteria (deductive). Attendees will learn and practice common analytic software features like summarize, join, and visualization techniques for both exploratory and testing analyses. While this presentation includes hands on exercises, you will not need a computer. *Breakfast will be provided.*

- **Samuel Gallaher**, Audit Analytics Administrator, City of Denver (CO)
- **Robert Perschitte**, Senior Auditor, City of Denver (CO)

**8:00 a.m. – 12:00 p.m.**

## POST-CONFERENCE WORKSHOP

### **WS#8. Yellow Book 2018: Increased Responsibilities for Consideration of Internal Controls in Performance Audits**

(Auditing-Governmental)

The 2018 Government Auditing Standards (Yellow Book) increase auditors' responsibility for assessing and documenting internal controls in performance audits. This interactive workshop will provide participants with an understanding of the new requirements for consideration of internal controls, the relationship of the requirements to the Standards for Internal Control in the Federal Government (Green Book), and practical examples for how to implement the new requirements. *Breakfast will be provided.*

- **Harriet Richardson**, Retired City Auditor, City of Palo Alto (CA)
- **Neha Sharma**, Assistant City Auditor, City of Austin (TX)

**1:00 – 5:00 p.m.**

## POST-CONFERENCE WORKSHOP

### **WS#9. Engaging Reports: Designing Reports for Maximum Impact**

(Communications/Marketing)

Are your audit reports making the impact you want them to have? In this workshop we will discuss strategies for: creating reports that are visually appealing, developing elements that are accessible to all readers, engaging with report stakeholders, and receiving management and audit team buy-in. This will be a participatory workshop with hands on activities that help attendees develop tools and strategies that can be implemented in their home shop. *Lunch will be provided.*

- **Rachel Castignoli**, Senior Auditor, City of Austin (TX)
- **Emily E. Kidd**, Internal Auditor, City of Reno (NV)
- **Cameron Lagrone**, Senior Auditor, City of Austin (TX)

*Kansas City's historic Union Station & the Henry Wollman Bloch Fountain.*



# Registration & General Information

## ■ Annual Conference Sessions: May 6-7

## ■ Pre-Conference Workshops: May 5

- Peer Review (up to 8 CPE)
- Analytic Interviewing: Detecting Deception in the Blink of an Eye (up to 8 CPE)
- Keeping Audits Under Control: Knowledge and Focus to Improve Timeliness and Results (up to 4 CPE)
- ALGA 2018 Yellow Book Bowl (up to 4 CPE)
- Statistical Sampling for Control Testing (up to 4 CPE)

## ■ Post-Conference Workshops: May 8

- Managing Staff to Peak Performance (up to 8 CPE)
- Data Analytics for Deductive and Inductive Reasoning (up to 4 CPE)
- Yellow Book 2018: Increased Responsibilities for Consideration of Internal Controls in Performance Audits (up to 4 CPE)
- Engaging Reports: Designing Reports for Maximum Impact (up to 4 CPE)

Go to [alga.membershipsoftware.org](http://alga.membershipsoftware.org) to register!

Fees	Conference Early Registration (thru Feb 28)	Conference Regular Registration (after Feb 28)	4 CPE Workshop	8 CPE Workshop
<b>Member</b>	\$525	\$575	\$150	\$300
<b>Non-Member</b>	\$625	\$675	\$150	\$300
<b>Guest</b>	\$100	\$100		
* Guest fee includes Sunday reception & Monday dinner only				

### Parking

Valet parking charges for hotel guests are \$26/day and self-parking is \$19/day. Both offer in and out privileges.

### Dress Code

Appropriate dress for the conference and workshops is business casual. Meeting rooms can be cool so be sure to bring along a light jacket or sweater. Feel free to wear casual clothes to both the Sunday and Monday night events.

### Weather

Average temperatures in Kansas City in May range between the mid 70s for daytime highs to mid-50s for evening lows.

### Session Handouts & the Mobile App

Session handouts will not be provided at the conference. Handouts (when made available by the speaker) will be made available through ALGA's conference app prior to the conference.

ALGA's conference app, Crowd Compass, will be available for download on iOS or Android mobile devices. You'll be able to access schedules, maps, presenter bios and materials, attendee directory, sponsors, and more on your Apple or Android mobile devices at the conference. If you do not have an iOS or Android mobile device, all available conference materials can be accessed on the website version of the app.

### Refund and Complaint Policy

Full refunds are available for cancellations on or before April 6. Refunds of 50 percent will be allowed for cancellations on or before April 19. After April 19, no refunds will be granted. Substitutions are always permitted. Complaints may be directed to ALGA Member Services, 449 Lewis Hargett Circle, Suite 290, Lexington, KY 40503, (859) 276-0686.

### Questions

For more information regarding ALGA's administrative policies or for questions regarding the 2019 conference or registration process, contact ALGA Member Services at (859) 276-0686.

### Ways to Get Involved with our Conference!

#### **Volunteer to be a Moderator**

We are seeking volunteers to moderate sessions. Duties include introducing speakers, monitoring time, and moderating questions. If you'd like to volunteer, please let us know when you register!

#### **Send Us Your Great Photos**

This year, we are accepting photo submissions for use in the the 2020 ALGA Annual Report. Keep that in mind as you snap photos during the conference!

## Conference Planning Committee

**Pam Weipert, Oakland County (MI), Chair**

Tina Adams, City of Charlotte (NC)  
Kristine Adams-Wannberg, City of Portland (OR)  
Jamie Amos, City of Atlanta (GA)  
Brenda Auner, City of Long Beach (CA)  
Terry Bray, City of Kansas City (MO)  
Cindy Cavlovic, Wyandotte County (KS)  
Diana Coomes-Lynn, City of Atlanta (GA)  
Harry Heflin, Johnson County (KS)  
Chris Horton, Arlington County (VA)  
Sherri Idle, City of Overland Park (KS)  
Doug Jones, City of Kansas City (MO)  
Esther Ko, Fairfax County Public Schools (VA)  
Jonathan Lecuyer, City of Kansas City (MO)  
Claire Mufalo, City of Durham (NC)  
Jay Poole, City of Chesapeake (VA)  
Joan Pu, City of Kansas City (MO)  
Larry Stafford, Clark County (WA)  
Ross Visscher, City of Calgary (AB)  
Kymber Waltmunson, King County (WA)  
Tom Wiss, Wyandotte County (KS)



# ALGA

### 2019 ALGA Annual Conference

**ALGA Member Services**

449 Lewis Hargett Circle, Suite 290, Lexington, KY 40503  
(859) 276-0686, [www.algaonline.org](http://www.algaonline.org)