

Association of Local Government Auditors

2023 Annual Conference | Baltimore, MD | In-Person and Virtual

Conference – May 8-9 | Workshops – May 7 and 10



BMORE ALGA2023

Conference: May 8–9

Registration Fees

	Early-Bird (on or before March 24) In-Person and Virtual* Attendee	Regular (after March 24) In-Person and Virtual* Attendee
Members	\$450	\$550
Non-Members	\$550	\$650
Guest Fee	\$180	\$180

(guest fee includes attendance at the Sunday and Monday evening events only)

*Not all sessions will be available for virtual participation. See page 2 for session availability.

May 7 Workshops

WS#1. Peer Review Workshop

8 CPE | 8:00 a.m. - 4:00 p.m. ET | \$300

Attendance: In-Person Only

WS#2. Indexing and Referencing Audit Reports

4 CPE | 1:00 - 5:00 p.m. ET | \$150

Attendance: In-Person and Virtual Livestream

WS#3. Making Audit Reports Irresistible

4 CPE | 1:00 - 5:00 p.m. ET | \$150

Attendance: In-Person Only

May 10 Workshops

WS#4. Building Continuous Risk Assessment on Financial and Process Data

4 CPE | 8:00 a.m. - 12:00 p.m. ET | \$150

Attendance: In-Person Only

WS#5. 10 Plain Language Strategies to Better Communicate Your Audit Findings

4 CPE | 1:00 - 5:00 p.m. ET | \$150

Attendance: Virtual Livestream Only

WS#6. Managing, Understanding, Quantifying, and Auditing Fraud in Government Programs

4 CPE | 1:00 - 5:00 p.m. ET | \$150

Attendance: Virtual Livestream Only

Register at ALGAonline.org!



Rebecca Takahashi
Senior Internal Auditor, City of Pasadena, CA

ALGA
President-Elect

Dear ALGA Members and Friends,

On behalf of the Conference Committee, I invite you to attend the 2023 ALGA Annual Conference, taking place this May in historic Baltimore, Maryland and online. This is the second year of our hybrid conference format, and we're striving to make sure both experiences continue to offer you high-quality CPE hours in a way that fits your needs. This year's conference theme, "Bmore ALGA," is a nod to our host city and our mission as local government auditors to help our organizations be more to the public we serve.

ALGA is also aiming to be more in expanding the ways our members can learn, network, and share knowledge to benefit their cities, counties, schools, and special districts at our annual conference. This year, we're offering you the chance to earn up to 14 CPEs, no matter how you choose to attend. Some new features this year to enhance the virtual experience include simpler attendance tracking and a rebroadcast of the morning general sessions at the end of each day for those on the West Coast. CPE reporting for all attendees will also be automated on the conference-streaming platform. And we'll continue to offer chances for extra CPE through our pre- and post-conference workshops — which will be available through a mix of viewing options to serve both our virtual and in-person attendees.

In planning this conference, I was excited to dig into the history and legacy of our host city. Baltimore and greater Maryland represent a unique cross-section of U.S. history. Baltimore has been home to legendary Americans like former President George Washington, abolitionist Frederick Douglass, former Supreme Court justice Thurgood Marshall, jazz singer Billie Holiday, baseball hall-of-famer Babe Ruth, filmmaker and LGBTQI+ icon John Waters, Congressman Elijah Cummings, and so many other heroes and changemakers. The city is also the birthplace of the "Star-Spangled Banner" and served as a vital hub to the Underground Railroad. From the fight for independence from tyranny, the abolition of slavery, the emergence of jazz music, and giving visibility to the community, Baltimore's story reminds us of America's struggle and progress.

When you join us in Baltimore, ALGA will take you out to the ballgame across the street from the conference hotel at Camden Yards. Access to our event includes a ticket to watch the Baltimore Orioles take on the Tampa Bay Rays after dinner. Meanwhile, those attending virtually will have more access to network on the conference streaming platform. Stay tuned for more details!

This conference would not be possible without the tremendous efforts of the Conference Committee and Member Services team. I thank them for giving their time and energy to provide the fabulous program you have at your fingertips. ALGA is committed to being more to our members — and we're hoping to hit a home run for you this year!

Sincerely,

Rebecca Takahashi
2023 Conference Chair

OFFERINGS AT A GLANCE



Available in-person



Available via virtual livestream

We have worked hard to put together a hybrid conference offering sessions for those attending in Baltimore and those attending virtually. Through our conference streaming platform, whether you are sitting in Baltimore or sitting in your home office, you'll receive the same great technical training.

Most sessions will be delivered both in-person and virtually, and no matter how you attend the two-day conference, up to 14 hours of CPE will be available. Some sessions are not conducive to virtual streaming and will be offered only to attendees present in Baltimore.

	In-Person & Virtual Delivery	In-Person Only	Virtual Only
Sunday, May 7 – PRE-CONFERENCE WORKSHOPS			
WS#1. Peer Review Workshop (8:00 a.m. – 4:00 p.m. ET)		•	
WS#2. Indexing and Referencing Audit Reports (1:00 – 5:00 p.m. ET)	•		
WS#3. Making Audit Reports Irresistible (1:00 – 5:00 p.m. ET)		•	
Monday, May 8 – CONFERENCE DAY 1			
GS#1. Making the Good Audits Better — and the Better Best	•		
CS#1. Enterprise Resource Planning	•		
CS#2. From 100% In-Office Staffing to 100% Teleworking in One Week	•		
CS#3. Update on the IIA's International Professional Practices Framework Evolution Project	•		
CS#4. Chief Audit Executive Roundtable		•	
CS#5. 50 Excel Tips in 50 Minutes	•		
CS#6. Auditing Pandemic Funding	•		
CS#7. Improving How You Use Data Analytics	•		
CS#8. Fraud in Social Services Vendor Contracts: A Case Study	•		
CS#9. Best Practices for Cybersecurity Incident Response Plans	•		
CS#10. How Auditors Can Use the GFOA	•		
CS#11. Ethics In Local Government	•		
CS#12. Toward More Effective Performance Auditing in Local Governments	•		
CS#13. How Phoenix Audit American Rescue Plan Act Funding	•		
CS#14. Effectively Communicating Your Audit	•		
CS#15. Auditing Organizational Culture in the Public Sector	•		
CS#16. Building Rapport at All Levels of Audit	•		
CS#17. Small Audit Roundtable		•	
CS#18. A Case Study in the Big D: Attesting to the Selection Process for Construction Projects	•		
CS#19. Audit Follow-Up: The Yellow Brick Road of Internal Auditing	•		
CS#20. Knighton Award Winners (Part 1)	•		
GS#2. Governing for Equity: Understanding Equity through the Lens of Organizational Change	•		
GS#1. Making the Good Audits Better — and the Better Best <i>Virtual Rebroadcast</i>			•
Tuesday, May 9 – CONFERENCE DAY 2			
GS#3. Auditing in Flux	•		
CS#21. GASB Update	•		
CS#22. Automation in the Audit Process to Boost Efficiency and Effectiveness	•		
CS#23. New Auditor Roundtable		•	
CS#24. Make the Most of Mentorship	•		
CS#25. Cybersecurity in the City of Baltimore	•		
CS#26. Auditing Investigations of Police Uses of Deadly Force	•		
CS#27. Enhancing Professional Judgment with Behavioral Ethics	•		
CS#28. DEIA-Informed Reporting	•		
CS#29. How Reviews of Pandemic Recovery Programs Improved Auditors' Procedures for Future Ones	•		
CS#30. Hello, Old Friend: What You Need to Know about Using Ratio Analysis on Financial Statements	•		
CS#31. Addressing Government Barriers to Using Data Science and Analytics in Audits	•		
CS#32. Using the Green Book for Audits	•		
CS#33. StateRAMP and Cybersecurity for State and Local Auditors	•		
CS#34. Let's Talk Peer Reviews	•		
CS#35. Tools for Diversity, Equity, and Inclusion	•		
CS#36. Leveraging Police Data	•		
CS#37. Knighton Awards (Part 2)	•		
CS#38. Fraud and Investigations Roundtable		•	
CS#39. Best Practices and Oversight Controls for Major Capital Programs	•		
CS#40. Can't Get It Out of My Head: Work-Related Traumatic Stress	•		
GS#4. Raising the Alarm: Finding Industry-Changing Fraud with Professional Skepticism	•		
GS#3. Auditing in Flux <i>Virtual Rebroadcast</i>			•
Wednesday, May 10 – POST-CONFERENCE WORKSHOPS			
WS#4. Building Continuous Risk Assessment on Financial and Process Data (8:00 a.m. – 12:00 p.m. ET)		•	
WS#5. 10 Plain Language Strategies to Better Communicate Your Audit Findings (1:00 – 5:00 p.m. ET)			•
WS#6. Managing, Understanding, Quantifying, and Auditing Fraud in Government Programs (1:00 – 5:00 p.m. ET)			•



SUNDAY, MAY 7

8:00 a.m. – 4:00 p.m. ET

WS#1. Peer Review Workshop

\$300 | 8 CPE | Auditing-Governmental



Members of ALGA's Peer Review Committee will use guidance and 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 will discuss the various ways ALGA shops meet professional standards.

Includes breakfast and lunch. Participants are required to bring a computer or tablet.

Participant Learning Objectives

To prepare for and be able to conduct peer reviews based on Government Auditing Standards.

Attendance: In-Person Only

1:00 – 5:00 p.m. ET

WS#2. Indexing and Referencing Audit Reports

\$150 | 4 CPE | Auditing-Governmental



Learn how to index and reference a report, how to conduct a quality assurance review, and what you can do to facilitate this process. This workshop will focus on relatively new auditors — those with up to 3 years' experience. But it can also be a beneficial refresher for experienced auditors or for audit offices updating their quality assurance processes.

Ben Thompson, Audit Director, King County, WA
Elise Garvey, Principal Auditor, King County, WA

Participant Learning Objectives

To prepare new auditors to conduct quality assurance reviews.

Attendance: In-Person and Virtual Livestream

1:00 – 5:00 p.m. ET

WS#3. Making Audit Reports Irresistible

\$150 | 4 CPE | Communications



In this workshop, you will learn how to be both factual and interesting in your audit report, how to choose the most compelling objective and conclusion, how to sequence the content of your findings for maximum impact, and how to trick out the format of a report.

Leita Hart-Fanta, Instructor, Yellowbook-CPE.com

Participant Learning Objectives

To be able to prepare a more compelling and impactful audit report.

Attendance: In-Person Only



Did you know?

Billie Holiday (or Lady Day, as she was affectionately known) was born Eleanora Fagan on April 7, 1915, in Philadelphia. She was raised in East Baltimore, mostly in and around Fell's Point, by her teenage mother Sadie. Sometime in 1926, they moved into a two-story house at 217 S. Durham St. At 10, she began singing in theaters, whiskey houses, and storefront churches throughout the "Point." The family then lived for a short time at 219 S. Durham St. before moving to New York in 1929.



SUNDAY, MAY 7

6:00 – 7:30 p.m. ET
NETWORKING EVENT

Opening Conference Reception

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

MONDAY, MAY 8

8:15 – 9:15 a.m. ET
AWARDS CEREMONY

9:20 – 10:20 a.m. ET
GENERAL SESSION

GS#1. Making the Good Audits Better — and the Better Best (Auditing-Governmental)



Learn how to use a new performance auditing guidebook to rethink or refine your strategies for assembling an audit schedule, spotting the important potential findings, successfully tackling the most difficult topics, and leveraging change in government agencies to best benefit the public.

Lifetime ALGA Member **Gary Blackmer**, retired – Multnomah County, OR; City of Portland, OR; and the state of Oregon

10:35 – 11:25 a.m. ET
CONCURRENT SESSIONS

CS#1. Enterprise Resource Planning (Information Technology)



Enterprise Resource Planning, or ERP, implementations and conversion projects are challenging. We've heard horror stories and difficulties. What are the lessons learned? What risks or issues most often arise? This session will focus on ways to better manage these project risks, practices, and processes to help mitigate known challenges. We'll also talk about ways to better communicate and coordinate with the various stakeholders and integrators involved with implementation activities.

James Kreiser, Principal, Business Risk and IT Services, CliftonLarsonAllen LLP

CS#2. From 100% In-Office Staffing to 100% Teleworking in One Week (Personnel/HR)



The session will discuss how to move away from an office-based work environment — where face-to-face meetings with clients and teammates were the norm and some teams had completely paper-based processes and limited proficiency in Microsoft Office 365. We'll address how to maintain effective communication with clients and how to manage staff, including on-the-job training, timelines, and using non-web-based software.

Josh Pasch, City Auditor, City of Baltimore, MD
Thandee Muang, Deputy City Auditor, City of Baltimore, MD

CS#3. Update on the IIA's International Professional Practices Framework Evolution Project (Auditing-Governmental)



By May 2023, the Institute of Internal Auditors expects to have an exposure draft of an update to the International Professional Practices Framework (IPPF) — known as the “Red Book” — available for public review and comment. We will discuss the proposed revisions and the process the IIA took, as well as a timeline for implementation. We'll also highlight the unique aspects of auditing in the public sector environment and generally compare the Red Book and the U.S. Government Accountability Office's Government Auditing Standards, known as the “Yellow Book.” Lastly, we'll talk options for going “orange” by following both sets of standards.

Pamela J. Stroebel Powers, CIA, CGAP, CRMA, CPA, Director, Professional Guidance – Public Sector, Institute of Internal Auditors
Harriet Richardson, CPA, CIA, CGAP, CRMA, Inspector General, Bay Area Rapid Transit, CA

CS#4. Chief Audit Executive Roundtable (Auditing-Governmental)



Come discuss your ideas and experiences with leading audit shops and hear lessons from other CAEs.



11:40 a.m. – 12:30 p.m. ET CONCURRENT SESSIONS

CS#5. 50 Excel Tips in 50 Minutes (Information Technology)



Come along as we race the clock in a fun battle to see how many quick tips we can fit in one jam-packed session of “speed tipping.” You will learn over 50 Excel tips (fingers-crossed) about formulas, visualizing data, formatting and conditional formatting, mapping, dashboards, retrieving and cleaning data, and more! By the end of this session, you’ll be able to apply these new techniques to analyze and visualize data in Microsoft Excel.

Tania Fleming, Principal Performance Auditor,
Washington State Auditor’s Office, WA

Michael Huynh, Program Director, Washington
State Auditor’s Office, WA

CS#6. Auditing High Fraud Risk Areas Under the Pandemic

(Auditing-Governmental)



The COVID-19 pandemic forced us all to work remotely without sufficient planning and with a shrinking workforce. This emergency created opportunities to weaken internal controls — creating room for fraud, waste, and abuse. We’ll discuss some high-risk areas that would have been vulnerable to weakened internal controls during the pandemic.

Vanessa Maybury, Manager, BerryDunn
Colin Buttarazzi, Senior Consultant, BerryDunn
Ivy Williams, Senior Consultant, BerryDunn

CS#7. Improving How You Use Data Analytics (Information Technology)



Learn about logistic regression and how you can use it for data analytics in your audit work. We will show you how we analyzed compliance with City and County of Denver rules for technology purchases by applying data analytics and logistic regression — and how this technique allowed us to improve the effectiveness of our analytics.

Christopher Wilson, Audit Analytics Manager, City
and County of Denver, CO

Daniel Summers, Audit Analytics Associate, City
and County of Denver, CO

CS#8. Fraud in Social Services Vendor Contracts: A Case Study (Auditing-Governmental)



The City of Austin, Texas, Auditor’s Office recently investigated a false billing scheme by a nonprofit city vendor that received millions of dollars across several social services contracts. We found the nonprofit falsified various records to support its reimbursement requests. This case study will provide an overview of the investigation, identify lessons learned, and propose best practices for preventing, investigating, and reporting on vendor fraud.

Andrew Williams, Senior Investigator, Office of the
City Auditor, City of Austin, TX

Tope Eletu-Odibo, Supervising Senior Investigator,
Office of the City Auditor, City of Austin, TX

12:30 – 1:25 p.m. ET LUNCH

1:30 – 2:20 p.m. ET CONCURRENT SESSIONS

CS#9. Best Practices for Cybersecurity Incident Response Plans (Information Technology)



Hear about best practices in documenting a cybersecurity incident response plan, or IRP. This presentation is designed to help you understand the incident response framework as developed by the National Institute of Standards and Technology (NIST) within the U.S. Department of Commerce. Auditors can use this framework to determine whether their government agencies’ incident response plans align with best practices.

Marc Stepper, Assistant City Auditor, City of
Seattle, WA

CS#10. How Auditors Can Use the GFOA (Auditing-Governmental)



Get to know the resources available through the Government Finance Officers Association and how you can use them to support your audit work and professional development. We’ll discuss the GFOA’s work and trends in member practices, GFOA best practices, research products, webinars and other trainings, and information on federal grants and best practices.

Sam Naik, Consultant, Government Finance
Officers Association

Michael Belarmino, Senior Policy Advisor, Federal
Liaison Center, Government Finance Officers
Association



CS#11. Ethics In Local Government (Behavioral Ethics)



Ethics are critical in local governments. We will walk you through how you can assess your government agency's ethics program by reviewing policies and procedures, testing training programs, and determining the adequacy of agency processes to track and monitor complaints.

Mark Maraccini, Partner, Crowe LLP

CS#12. Toward More Effective Performance Auditing in Local Governments (Auditing-Governmental)



We'll discuss research into whether performance auditing can deliver its potential benefits to management and policymaking. Many factors — such as auditor independence, stakeholder engagement, and professional proficiency — can affect the success of performance auditing. The study examines organizational, political, and professional factors influencing performance auditing effectiveness. The findings have implications for strengthening performance auditors' oversight and performance improvement roles, especially when governments are pressured to provide high-quality services with severe budget constraints and downsized staff.

Dr. Hala Altamimi, Assistant Professor, University of Kansas

2:35 – 3:25 p.m. ET CONCURRENT SESSIONS

CS#13. How Phoenix Audited American Rescue Plan Act Funding (Auditing-Governmental)



The City of Phoenix received \$396 million from the Coronavirus State and Local Fiscal Recovery Funds program as part of the American Rescue Plan Act. The money supported various community programs providing aid to Phoenix residents during the COVID-19 pandemic — but the possibility of fraud and misappropriated funds were areas of heightened risk. Learn how Phoenix's Audit Department worked with the teams managing the funds for the city to identify and evaluate risks associated with the programs. We'll also discuss the audit planning processes, risk assessments, and results from the audits they performed.

Stacey L. Lynch, Deputy Auditor, City of Phoenix, AZ

CS#14. Effectively Communicating Your Audit (Communications)



Whether it's with local leaders, agency managers, the public, or even your fellow audit staff, auditors simply must communicate effectively. Join this panel as they share tips and discuss a range of topics like engaging your intended audiences, communicating with equity, writing reports, and using social media, news releases, and other innovative tools to promote your organization's important work in the communities you serve.

Kristen Clark, Senior Communication and Reporting Specialist, City and County of Denver, CO

Kristine Adams-Wannberg, County Auditor, Washington County, OR

Kelsey Thompson, Assistant City Auditor, City of Austin, TX

Anu Sidhu, Senior Management Auditor, King County, WA

Katie Houston, Internal Audit Director, Austin Transit Partnership, Austin, TX

CS#15. Auditing Organizational Culture in the Public Sector (Auditing-Governmental)



What is "organizational culture"? Unwritten rules, shared assumptions, norms, tone from the top, buzz from the bottom — all the intangible things. No wonder the actual culture of an organization is often different from what's desired. Until a few years ago, most individual auditors did not consider auditing organizational culture to be part of their mandate, but recent scandals in the public and private sectors have revealed how key aspects of culture can lead to problems.

Sharon Clark, Vice President of Professional Development, Canadian Audit and Accountability Foundation

CS#16. Building Rapport at All Levels of Audit (Auditing-Governmental)



Let's talk about breaking through the barriers many auditees and interviewees feel when approached by audit professionals. Auditors can use the skills of relationship building and authenticity to help overcome skepticism and trepidation from their stakeholders — from department heads to front-line staff and program recipients. We'll draw on best practices from theory as well as direct experiences from specific audit case studies.

Matthew Jacobson, Senior Performance Analyst, Office of the Inspector General, Chicago, IL

Kasey Lee, Performance Analyst, Office of the Inspector General, Chicago, IL



3:40 – 4:30 p.m. ET CONCURRENT SESSIONS

CS#17. Small Audit Roundtable (Auditing-Governmental)



Come prepared to discuss your ideas and experiences with managing or working in a small shop and hear lessons learned from others. This session is geared toward shops with five or fewer auditors — but everyone is welcome.

CS#18. A Case Study in the Big D: Attesting to the Selection Process for Construction Projects (Auditing-Governmental)



From major airport construction projects to water treatment plant improvements and tunnel construction, Dallas is always building something BIG. Departments are required to request the city auditor perform an agreed-upon procedures attestation on the selection process for all construction contracts greater than \$50 million. We'll discuss the procedures we follow to provide Dallas City Council members with assurance that the vendor selection process was fair and competitive before they approve major construction contracts.

Rory Galter, Audit Manager, City of Dallas, TX
Carron Perry, Senior Auditor, City of Dallas, TX
Dan Genz, Principal Auditor, City of Dallas, TX

CS#19. Audit Follow-Up: The Yellow Brick Road of Internal Auditing (Auditing-Governmental)



Learn about the nature and importance of challenges you may face while following up on management action plans during the audit follow-up process — and get tools and techniques to combat these challenges should they arise.

Maxine Bardwell, Assistant Inspector General for Audit, Washington Suburban Sanitary Commission, MD

CS#20. Knighton Award Winners (Part 1) (Auditing-Governmental)



Hear from some of this year's Knighton winners about their award-winning reports, useful project approaches, and successful audit processes.

4:45 – 5:35 p.m. ET GENERAL SESSION

GS#2. Governing for Equity: Understanding Equity through the Lens of Organizational Change (Business Management and Organization)



Drawing on interviews from local government officials across the country, Dr. Benoy Jacob will provide insights on how equity is advanced through a process of organizational change. This session will help auditors and other local officials understand how equity can be successfully implemented in local governments — and it will offer insights into some of the key challenges to implementing equity in local governments.

Dr. Benoy Jacob, Director of the Community Development Institute, University of Wisconsin–Madison

5:50 – 6:40 p.m. ET GENERAL SESSION

REBROADCAST FOR VIRTUAL ATTENDEES

GS#1. Making the Good Audits Better — and the Better Best (Auditing-Governmental)



Learn how to use a new performance auditing guidebook to rethink or refine your strategies for assembling an audit schedule, spotting the important potential findings, successfully tackling the most difficult topics, and leveraging change in government agencies to best benefit the public.

Lifetime ALGA Member **Gary Blackmer**, retired — Multnomah County, OR; City of Portland, OR; and the state of Oregon

6:00 – 7:30 p.m. ET ON-SITE NETWORKING EVENT

An Evening at Camden Yards





ALGA is taking you out to the ballgame at Camden Yards, home to the Baltimore Orioles! Join us for a buffet dinner and some socializing with your fellow attendees — then watch the hometown Orioles take on the Tampa Bay Rays. Everyone receives a **free ticket** to the game with their in-person conference registration!



TUESDAY, MAY 9

9:15 – 10:10 a.m. ET
GENERAL SESSION



GS#3. Auditing in Flux (Auditing-Governmental)

  Does everything feel like it's falling apart? Are we ever going to get "back to normal"? Using lessons learned during the pandemic, we'll discuss how auditors can focus on their auditees, their office, and themselves to continue producing quality audits that acknowledge the challenges and instability we all face.

Ben Thompson, Audit Director, King County, WA



10:25 – 11:15 a.m. ET
CONCURRENT SESSIONS

CS#21. GASB Update (Accounting-Governmental)

  Hear about pronouncements from the Governmental Accounting Standards Board that are yet to be implemented. In addition, we'll dive into the issues GASB is considering on its current technical agenda.


Scott Reeser, Senior Project Manager,
Governmental Accounting Standards Board

CS#22. Modernizing Audits Through Automation and Analytics (Information Technology)



  To stay ahead of emerging risks and create impactful audits, local government auditors need to be able to leverage analytics and automation. This session will explore how an automated audit management solution with the help of analytics can reduce audit lifecycles, increase audit coverage, and allow an efficient and effective follow-up process. It will specifically focus on the benefits of using continuous auditing/ monitoring with use cases from the City of Lethbridge in Canada covering a robust continuous monitoring program.

Katja Freeman, Principal – Subject Matter Expert, Diligent
Bronwyn Jesse, Risk and Controls Manager, City of Lethbridge, Alberta

CS#23. New Auditor Roundtable (Auditing-Governmental)

 Come together with fellow new auditors to discuss your experiences. We'll talk about what has helped you improve your skills, what your goals are for the profession, what challenges you face, and what's next.

CS#24. Make the Most of Mentorship (Personnel/HR)

  We'll define what mentorship means, talk about its benefits, and provide advice for both mentors and mentees to get the most out of their relationship — and how you can do that specifically through ALGA's mentorship program. Drawing from both mentorship research and personal experience, we'll discuss tips and strategies and share stories to help you grow as prospective, new, or veteran mentors and mentees.



Kasey Lee, Performance Analyst, Office of the Inspector General, Chicago, IL

Michelle Crawford, Senior Internal Police Auditor II, City of Aurora, CO

Yadira Huerta, Police Performance Auditor IV, Los Angeles Police Department, CA



11:30 a.m. – 12:20 p.m. ET
CONCURRENT SESSIONS

CS#25. Cybersecurity in the City of Baltimore (Information Technology)

  We will discuss the cyber threats facing Baltimore and all municipalities. Hear about Baltimore's approach to building a cybersecurity program after a major incident in 2019, the city's Cyber Awareness Program, and regular training and exercises.

Kevin Kearney, Chief Information Security Officer, City of Baltimore, MD

CS#26. Auditing Investigations of Police Uses of Deadly Force (Auditing-Governmental)

  Hear about new laws in Washington state that require independent investigations of police uses of deadly force and learn about the state Auditor's Office's related audit program. We'll show you the potential for your shops to conduct audits of police uses of force, so you can then apply these ideas to design your own audits of such investigations.

Michael Huynh, Program Director, Washington State Auditor's Office, WA



CS#27. Enhancing Professional Judgment with Behavioral Ethics (Behavioral Ethics)



Auditors are honor- and duty-bound to conduct their work with objectivity and independence. But objectivity — and therefore, independence — is constrained by our environments and our various conscious and unconscious biases. Understanding behavioral ethics can help you move toward a more perfect objectivity and, in the process, enhance your professional judgment and make your recommendations more powerful.

Jim Lager, Adjunct Professor, University of Maryland–College Park

CS#28. DEIA-Informed Reporting (Auditing-Governmental)



Learn how to incorporate elements of diversity, equity, inclusion, and accessibility into your audit reports. See thorough examples and learn useful resources to ensure your reports are accessible for and inclusive of diverse audiences.

Kayleigh Peterman, Senior Internal Auditor, Oregon Department of Human Services, OR

12:20 – 1:15 p.m. ET

LUNCH

1:20 – 2:10 p.m. ET

CONCURRENT SESSIONS

CS#29. How Reviews of Pandemic Recovery Programs Improved Auditors' Procedures for Future Ones (Auditing-Governmental)



During the COVID-19 pandemic, municipalities received relief funds through two major federal laws: the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act (ARPA). Join a panel of auditors from multiple cities as they discuss how they added value to programs supported by local, state, and federal funds to improve their controls and processes and make sure money was not wasted — and how this then prepared their municipalities for future recovery programs.

Thandee Muang, Deputy City Auditor, City of Baltimore, MD

Kelsey Thompson, Assistant City Auditor, City of Austin, TX

Rory Galter, Audit Manager, City of Dallas, TX

CS#30. Hello, Old Friend: What You Need to Know about Using Ratio Analysis on Financial Statements (Business Management and Organization)



Each year, the City of Chattanooga, Tennessee's Office of Internal Audit completes a financial analysis of the city. This involves taking the financial statements and selected demographic information from the Annual Comprehensive Financial Report and converting them into useful and understandable measures of financial performance. Learn how we seek to provide our city leaders with a method for monitoring financial conditions, identifying existing and emerging financial trends, and developing strategies for managing identified trends.

Richard Walls, Senior Internal Auditor, Chattanooga, TN

CS#31. Addressing Government Barriers to Using Data Science and Analytics in Audits (Information Technology)



Analytics improve the odds of finding fraud and reducing other risks within an organization. As organizations digitize their processes, analytical capacity is required to identify financial risks. However, there remains a large barrier to entry to be able to harness the power of analytics. We'll discuss barriers to entry for local governments, including what we learned from a City and County of Denver Auditor's Office's survey of local government auditors. We'll also talk about leading practices and show examples of how to create and use analytics in auditing. Learn how ThirdLine can help you get leading-edge analytics without dedicated resources or coding skills.

Samuel Gallaher, Head of Data Science, ThirdLine
Nathan Pickard, Co-Founder and Head of Product, ThirdLine

CS#32. Using the Green Book for Audits (Auditing-Governmental)



Local government management and auditors leverage the U.S. Government Accountability Office's "Standards for Internal Control in the Federal Government" — a.k.a. the "Green Book" — to evaluate how their organization achieves its goals and objectives. The Green Book's approach to internal controls covers all aspects of management responsibilities for achieving operational objectives including modeling ethical behaviors, managing personnel, evaluating risks and changes, communicating with stakeholders, and approaching IT. We'll share concrete examples of how to apply key concepts of Green Book principles throughout your audits.

Albert Beltran, Internal Auditor III, County of Santa Clara, CA



2:25 – 3:15 p.m. ET
CONCURRENT SESSIONS

CS#33. StateRAMP and Cybersecurity for State and Local Auditors (Information Technology)



Cybersecurity is everyone's responsibility. Join this session to find out how

StateRAMP is working to help local, state, and higher education agencies better protect themselves and the public they serve by providing an efficient and cost-effective solution for verifying cloud service providers' cybersecurity profiles. We'll introduce StateRAMP, provide an overview of how it works, highlight its current members, and share cybersecurity perspectives and resources from the IIA.

Shawn O'Brien, Wolters Kluwer TeamMate
Pamela Stroebel Powers, Director of Professional Guidance for the Public Sector, Institute of Internal Auditors

CS#34. Let's Talk Peer Reviews (Auditing-Governmental)



Have questions about getting ready for your next peer review? Have you always wanted to participate or lead a peer review but aren't sure you are ready? Hear answers to these and other frequently asked questions from a panel of ALGA's peer review experts.

Members of ALGA's Peer Review Committee

CS#35. Tools for Diversity, Equity, and Inclusion (Auditing-Governmental)



ALGA's DEI Tools Subcommittee will share resources they've developed to help audit shops implement DEI principles — ranging from using an equitable stakeholder analysis to thinking through data from an equity lens. They'll also discuss what other shops are doing and the barriers they face.

Torrey Sims, Senior Internal Auditor, Oregon Department of Human Services, OR
Maria Stroth, Strategy and Operations Consulting Manager, Moss Adams

CS#36. Leveraging Police Data (Auditing-Governmental)



Recent interest in police oversight and reform has led to opportunities for auditors to use data to inform policy and administrative decisions. In this session, hear from two audit shops that published audits leveraging police data — from calls to service to payroll overtime — to provide informative analysis to their local decision-makers. We'll discuss the types of data to request, challenges with data, and how to present the data with graphics to tell the story.

Jenny Wong, City Auditor, City of Berkeley, CA
Erin Mullin, Senior Auditor, City of Berkeley, CA
Joe Rois, City Auditor, City of San Jose, CA
Brittney Harvey, Senior Performance Auditor, City of San Jose, CA

3:30 – 4:20 p.m. ET
CONCURRENT SESSIONS

CS#37. Knighton Awards (Part 2) (Auditing-Governmental)



Hear from more of this year's Knighton winners about their award-winning reports, useful project approaches, and successful audit processes.

CS#38. Fraud and Investigations Roundtable (Auditing-Governmental)



Calling all fraud fighters! Join us to discuss your ideas and experiences on all things related to investigations, fraud, waste, and abuse.

CS#39. Best Practices and Oversight Controls for Major Capital Programs (Auditing-Governmental)



Construction projects are often the largest expenditure of a government's capital and operating budget. Learn more about construction auditing best practices for monitoring and oversight controls for major capital programs. We'll address key challenges relevant to your government's capital improvement plan (CIP) and provide strategies for efficient construction program management, while helping to reduce noncompliant, excessive, and unsupported costs.

Stephen Bacchetti, Moss Adams
Charnee Foston, Moss Adams



CS#40. Can't Get It Out of My Head: Work-Related Traumatic Stress (Personnel/HR)



Learn about secondary traumatic exposures, compassion satisfaction, compassion fatigue, burnout, and how to effectively manage them to increase your professional quality of life. You will learn about resiliency planning, which shows you where to put your energy and how to maximize the positive aspects — and reduce the negative aspects — of helping.

Nellie Arnett, Marriage and Family Therapy Associate, Fuller Life Counseling, Bowling Green, KY

4:35 – 5:25 p.m. ET GENERAL SESSION

GS#4. Conducting an Industry-Changing Fraud Investigation using Professional Skepticism (Auditing-Governmental)



Investigators and auditors are asked to apply professional skepticism. But what does that mean? What does it look like in practice? This session describes how Toronto applied professional skepticism to identify high-risks of fraud then leveraged forensic findings to uncover key systemic, industry-wide weaknesses to bring about transformational change.

Beverly Romeo-Beehler, former Auditor General, City of Toronto, ON
Elaine Au, Assistant Auditor General, City of Toronto, ON

5:50 – 6:40 p.m. ET GENERAL SESSION

REBROADCAST FOR VIRTUAL ATTENDEES

GS#3. Auditing in Flux (Auditing-Governmental)



Does everything feel like it's falling apart? Are we ever going to get "back to normal"? Using lessons learned during the pandemic, we'll discuss how auditors can focus on their auditees, their office, and themselves to continue producing quality audits that acknowledge the challenges and instability we all face.

Ben Thompson, Audit Director, King County, WA



Did you know?

George Herman "Babe" Ruth was born Feb. 6, 1895, at 216 Emory St., a Baltimore row house that is now just a long fly ball from Oriole Park at Camden Yards.

By the late 1960s, the property and adjoining three row-house structures had fallen into disrepair and were scheduled for demolition. A successful campaign to save and restore the birthplace was launched, and the home opened to the public as a national shrine in July 1974.

In 1983, the operation expanded to become the official museum of the Baltimore Orioles, the team that signed Ruth to his first professional contract.



WEDNESDAY, MAY 10

8:00 a.m. – 12:00 p.m. ET

WS#4. Building Continuous Risk Assessment on Financial and Process Data

\$150 | 4 CPE | Auditing-Governmental



In this workshop, learn how to build continuous risk assessments — which help auditors identify risks and fraud, improve controls, and can enhance relationships with auditees. You'll practice the steps needed to incorporate audit analytics as well as the automation needed for continuous risk assessments. You'll also practice how to map a process, interview users to identify key risk indicators at each step of the process, and consider the data associated with those steps. Lastly, discover how you can incorporate continuous risk assessment into your annual audit planning, your financial and performance audits, and your follow-up audits.

Participants are required to bring a computer or tablet.

Samuel Gallaher, Head of Data Science, ThirdLine

Participant Learning Objectives

To learn and practice the steps needed to incorporate audit analytics as well as the automation needed for continuous risk assessments.

Attendance: In-person only.

1:00 – 5:00 p.m. ET

WS#5. 10 Plain Language Strategies to Better Communicate Your Audit Findings

\$150 | 4 CPE | Communications



Learn the fundamentals of writing clearly, succinctly, and inclusively to captivate your audience and simply but effectively convey your audit findings. Plain language is an international best practice for communication — and an essential tool for local government audit shops that want to make an impact in their communities. The City and County of Denver Auditor's Office has prioritized plain language for several years with great success. With this workshop,

you'll learn why your office should also use plain language and how you, too, can implement it in your report-writing process! Through a series of interactive discussions, quizzes, and mini-exercises, you'll study 10 specific strategies for plain language that are certain to help you more clearly and accurately communicate your audit findings to your intended audiences.

Note: *This workshop is the same as last year's offering at the Dallas conference.*

Kristen Clark, Senior Communication and Reporting Specialist, City and County of Denver, CO

Participant Learning Objectives

To clearly and concisely articulate compelling audit findings and related messages to intended audiences.

Attendance: Virtual livestream only.

1:00 – 5:00 p.m. ET

WS#6. Managing, Understanding, Quantifying, and Auditing Fraud in Government Programs

\$150 | 4 CPE | Auditing-Governmental



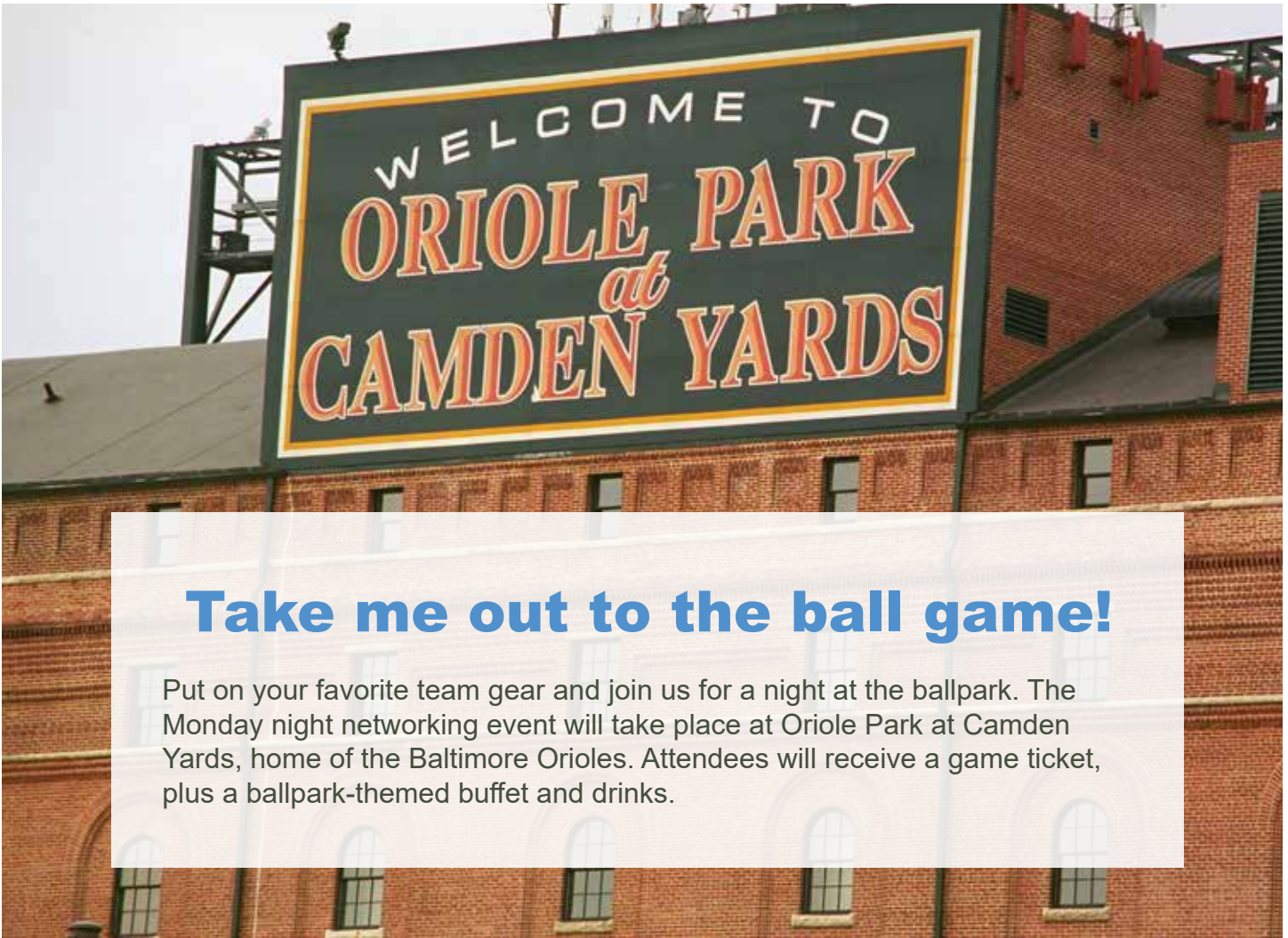
In this workshop, experts from the U.S. Government Accountability Office will talk about a range of tools and resources that GAO has developed to improve management and oversight of fraud and fraud risks. These include information and exercises covering: 1) leading practices for fraud risk management, 2) GAO's anti-fraud resource, 3) strategies to improve how you measure and estimate fraud and potential fraud, and 4) strategies to identify and achieve financial benefits related to management and oversight of fraud and fraud risk.

Dr. Steven Putansu, Assistant Director, U.S. Government Accountability Office

Participant Learning Objectives

To learn how to improve management of fraud and fraud risks using GAO resources.

Attendance: Virtual livestream only.



Take me out to the ball game!

Put on your favorite team gear and join us for a night at the ballpark. The Monday night networking event will take place at Oriole Park at Camden Yards, home of the Baltimore Orioles. Attendees will receive a game ticket, plus a ballpark-themed buffet and drinks.



When Oriole Park at Camden Yards opened on April 6, 1992, a new era of Major League Baseball began. The park was brand new, yet still old fashioned. State of the art, yet quaint. It captured the nation's attention from Day One, and in the seasons that have followed, it has served as the standard by which all new ballparks are measured.

The City of Baltimore and state of Maryland have derived more than \$100 billion in economic impact from fans who have attended Orioles games over the last 31 seasons, as well as from the millions more who have participated in major concerts, festivals, meetings, tours, and community events at the ballpark. The one-time railroad center is 12 minutes West by foot from the city's Inner Harbor and only two blocks from the birthplace of baseball's most legendary slugger, George Herman "Babe" Ruth.



The conference will be held at the Baltimore Hilton Inner Harbor hotel.

Be sure to reserve your room before the cutoff date of **April 14, 2023**. The room block may sell out before the cut-off date. We recommend booking early.

SOLD OUT

Conference Overflow Information

Unfortunately, our room block at the Hilton Inner Harbor is sold out. Overflow rooms are available at the Baltimore Marriott Inner Harbor at Camden Yardson 110 S. Eulaw Street.

The room rate is \$149 and the cut-off date to receive this rate is **Friday, April 21**. To book your reservation, go to <https://book.passkey.com/go/d8f2d2ad>.

Or you can book by phone by calling (877)-212-5752 or (800)-228-9290.





Getting There

The Baltimore Hilton Inner Harbor is 10 miles from Baltimore Washington International Airport (BWI). Transportation options include shuttles, taxi, and app-based ride share services.

Camden Station's light rail is a three-minute walk and offers airport transit.

Parking

Self-parking is \$35 per day. Valet is not available.

Attire

Appropriate dress for the conference 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.

Conference Meals

Most meals at the conference will be buffet style, with foods labeled for common allergies and dietary restrictions. During registration, you may indicate dietary needs. We will do our best to accommodate noted restrictions. Those with severe allergies may wish to make alternate arrangements for meals.

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, let us know when you register.

Refund and Complaint Policy

Full refunds are available for cancellations on or before two weeks prior to the event. Refunds of 50 percent will be allowed for cancellations on or before one week prior to the event. After this time, refunds will be considered on a case by case basis for emergencies, illness and similar special circumstances. Substitutions are always permitted.

Complaints may be directed to ALGA Member Services, 449 Lewis Hargett Circle, Suite 290, Lexington, KY 40503 and (859) 276-0686.

Questions

Direct questions to Member Services at (859) 276-0686.

Sponsorships and General Inquiries

Kathleen Young (kyoung@nasact.org)

Registration and Membership

Tanya Grayson (tgrayson@nasact.org)

Katie Young (katie.young@nasact.org)

CPE or Educational Content

Meredith Johns (mjohns@nasact.org)



Conference Platform

Conference materials will be provided through our digital streaming platform. Information about how to access the platform will be provided before the conference.



Conference 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.

Workshop learning objectives and CPE credits are listed on pages 3 and 12 of this brochure.

CPE: 14 credits of continuing professional education have been recommended for the two-day conference.

Applies to All Workshops and Sessions

Level of Knowledge: Overview

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

Advance Preparation: None.

Delivery Method: Live and Group Internet-Based. All sessions include Q-and-A.

Attendance Requirements: 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.nasbregistry.org.

Conference Planning Committee

Many thanks to the members of this year's conference planning committee!

Rebecca Takahashi, City of Pasadena, CA, Committee Chair

Justin Anderson, King County, WA
Ronald Cintron, Baker Tilly, IL
Kristen Clark, City and County of Denver, CO
Daniel Genz, City of Dallas, TX
Charles Hester, Associate Member
Deborah Jenkins, City of Bowling Green, KY
Brooke Kacala, Office of the DC Auditor, DC
Arushi Kumar, City and County of Honolulu, HI

Brian Nava, Clackamas County, OR
Kristen Nevin, City of Baltimore, MD
Carolyn Phu, City of Ontario, CA
Sarah Self, Harford County Maryland, MD
Lunsford Williams, City of Baltimore, MD
Kayvon Zadeh, Moss Adams, WA
Jessie Zhang, City of Glendale, CA

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ALGA Member Services

449 Lewis Hargett Circle, Suite 290, Lexington, KY 40503
(859) 276-0686, algaonline.org