

**42nd ANNUAL DLA GOVERNMENT AUDIT WORKSHOP**  
**Ramkota River Center Convention Center**  
**Pierre, South Dakota**  
**May 23, 24 and 25, 2016**

**Tentative Agenda**

**May 23, 2016**

7:15 a.m.      Workshop Registration

8:00            **Performing Risk Assessments**

Daniel O’Keefe heads up the Government Practice Group of Moore, Stephens, Lovelace, P.A. He has 37 years of public accounting, governmental, and not-for-profit experience. Dan served on the AICPA State and Local Government Expert Panel and serves on the AICPA National State and Local Government Conference Committee. He is also a Certified Fraud Examiner.

10:00          **Applying the Principles of the GAO Green Book to Small Governments**

11:50          Lunch

1:00 p.m.      **Identifying Conflicts of Interest**

2:00            **Monitoring NFP Organizations That Are Component Units**

4:00            **Auditing the Employer Side of a Multi-Employer Pension**

4:30            **Implementation of GASB Statement 77, Tax Abatement Disclosures**

5:00            On-your-own evening activity possibilities:

- Bicycle/walking path from just south-west of the Ramkota Inn to Farm Island, also going west across the Missouri River Bridge, and then out to the Oahe Dam.
- Water slide and swim at the city indoor pool attached to the YMCA (small fee).
- Golf (green fees)

**May 24, 2016**

7:15 a.m.      Breakfast

8:00            **Federal Single Audit Update**

10:30          **Benchmarking and Performing Preliminary and Final Analytics**

Noon            Lunch

- 1:00 PM      **Analyzing the Governmental Reporting Model**
- 2:30            **Planning Audit Engagements**
- 3:30            **Understanding and Evaluating Fraud Risk**
- 5:00            On-your-own evening activity

**May 25, 2016**

- 7:15 a.m.      Breakfast
- 8:00            **The Department of Education** will discuss changes to the funding formula and provide information relevant to your audit work.
- 10:00          **Rod Fortin, Department of Legislative Audit** will discuss how employers (school districts, cities and counties) will implement the pension reforms contained in GASB 68 in the second year since implementation.
- 11:00          **The Department of Legislative Audit** will provide and update from the 2016 Legislative Session and audit review observations.
- 12:00          Conference ends

**Note:** Please remember to bring a jacket as the meeting room is usually cold. The hotel has told us the older cooling system is hard to regulate.