

**43rd ANNUAL DLA GOVERNMENT AUDIT WORKSHOP**  
**Ramkota River Center Convention Center**  
**Pierre, South Dakota**  
**May 22, 23 and 24, 2017**

**Tentative Agenda**

**May 22, 2017**

7:15 a.m. Workshop Registration

8:00 **Why Internal Controls Often Fail**

Thomas Buckhoff is an associate professor of accounting at Georgia Southern University. He is also a partner with Forensic Solutions, LLC – a forensic accounting firm specializing in fraud detection, investigation, and litigation support services. In 2016, the ACFE presented Dr. Buckhoff with the Educator of the Year Award for outstanding contributions to anti-fraud education. Dr. Buckhoff received his Bachelor and Master of Accountancy degrees from Brigham Young University and his Ph.D. in accounting from the University of Kentucky. He is a Certified Public Accountant, Certified Fraud Examiner, and is Certified in Financial Forensics by the AICPA.

9:30 **Catching Fraudsters with their Hands in the Till**

11:50 Lunch

1:00 p.m. **Top 10 Fraud Schemes**

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 23, 2017**

7:15 a.m. Breakfast

8:00 **Accounting Standards Update**

William Blend is a shareholder and a member of the Government Practice Group of Moore, Stephens, Lovelace, P.A. He is the Firm's Quality Control Shareholder and has over 23 years of public accounting, governmental, and not-for-profit experience. He regularly performs training for his firm and other organizations. He has provided training on government accounting and reporting subjects to professionals in Massachusetts, Georgia, and Iowa. Bill authored the AICPA's

yellow book updated CPE session in 2015 and 2016. He is also trained in the use of "IDEA" data mining software. He received his Bachelor degree from Long Island University. He is a CPA licensed in Florida and a CFE.

- 9:30           **Ethics**
- 10:30          **Auditing Standards Update**
- Noon           Lunch
- 1:00 PM       **Using Modern Technology to Audit**
- 2:30           **Sampling**
- 3:30           **Single Audit Update**
- 5:00           On-your-own evening activity

**May 24, 2017**

- 7:15 a.m.      Breakfast
- 8:00           **U.S. Department of Education (USDOE) Office of the Chief Financial Officer**
- Richard Reiber, CPA, has experience from the perspectives of audit resolution and having done the accounting that is audited. He has been a member of the USDOE Post Audit Group, Office of the Chief Financial Officer for nine years. Prior to working for the USDOE, he worked 20+ years for private sector companies. This is your chance to ask a "Fed" the hard questions about auditing federal programs.
- 10:00          **Department of Education** will provide an update on the new general aid formula, cash balance limitations, other revenue equalization, new reporting requirements, and other items applicable to school districts.
- 11:00          **Department of Legislative Audit** will provide and update from the 2017 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.