

44th ANNUAL DLA GOVERNMENT AUDIT WORKSHOP
Ramkota River Center Convention Center
Pierre, South Dakota
May 21, 22 and 23, 2018

Agenda

May 21, 2018

7:15 a.m. Workshop Registration and breakfast (Gallery A)

8:00 **Keeping Honest People Honest: The Importance of Internal Controls**

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.

10:00 **Conflicts of Interest and Related Party Risk**

11:50 Lunch

1:00 p.m. **Conducting Effective Fraud-related Interviews**

3:00 **Cleaning Up After Fraudsters**

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 22, 2018

7:15 a.m. Breakfast

8:00 **Risk Management**

Sandra Richtermeyer has served as a board member on the Committee of Sponsoring Organizations (COSO) of the Treadway Commission, in addition to service on the U.S. Comptroller General's Green Book Advisory Council. She is dean of the Manning School of Business. She brings 25 years of experience to

UMass Lowell, including more than 12 years in academic leadership roles ranging from global professor-in-residence of the Institute of Management Accountants to department chair and associate dean of the Williams College of Business at Xavier University in Cincinnati. In addition to her academic background, she worked as a CPA for many years in Denver with a practice focus on compliance, assurance and systems implementation. Richtermeyer served as the Global Chair of the Institute of Management Accountants from 2010-2011. She was the 2013-2014 Ohio Accounting Educator of the Year and the 2011 American Women's Society of CPAs Educator of the Year. She was the 2013-2014 President of the American Accounting Association Ohio Region.

- 11:00 **Internal Controls**
- 11:50 Lunch
- 1:00 PM **Internal Controls** - continued
- 5:00 On-your-own evening activity

May 23, 2018

- 7:15 a.m. Breakfast
- 8:00 **Department of Education** will discuss FY2018 General Aid Funding Formula, School Finance Accountability Board, other revenue equalization, excess cash penalties, pension levy, capital outlay and other topics.
- 9:00 **Department of Revenue** will discuss several topics.
- 10:00 **Department of Legislative Audit** will discuss procurement laws/regulations and provide an update from the 2018 Legislative Session.
- 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.

There will be a fixed number of seats available for this year's conference. Any registration fees received after we reach our maximum capacity will be returned.