

**45th ANNUAL DLA GOVERNMENT AUDIT WORKSHOP**  
**Ramkota River Center Convention Center**  
**Pierre, South Dakota**  
**May 20, 21 and 22, 2019**

**Draft Agenda**

**May 20, 2019**

7:15 a.m.      Workshop registration and breakfast in Gallery A

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.

8:00            **Financial statement audits vs. forensic audits**

- a) **Definitions**
- b) **Time, detail, focus**
- c) **Report format**

9:00            **Writing an effective Report of Forensic Audit**

- a) **Format**
  - i. **Predication**
  - ii. **Scope**
  - iii. **Approach**
  - iv. **Findings**
  - v. **Recommendations**
- b) **Proofing the report/mistakes to avoid**
  - i. **Substantive mistakes**
  - ii. **Bad grammar**
  - iii. **Typographical errors**
  - iv. **Misspelled words**
  - v. **Incorrect dates or citations**

10:00          **The Red Flags of Fraud**

- a) **Internal control weaknesses**
- b) **Tips and complaints**
- c) **Anomalies**
- d) **Changes in lifestyle**
- e) **Changes in behavior**

11:50          Lunch

- 1:00 p.m.      **Credit card and P-card fraud**
- a) **Prevalence of the problem**
  - b) **Establish policies for using company credit cards**
  - c) **Monitor compliance with the prescribed policies**
  - d) **Impose meaningful consequences on violators**
- 2:00            **Effective interviewing techniques for auditors**
- a) **The Basics of Interviewing**
  - b) **Establishing Rapport**
  - c) **Assessing truth vs. deception**
  - d) **Characteristics of Effective Interviews**
- 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 21, 2019**

- 7:15 a.m.      Breakfast
- 8:00            **GASB Update**
- Gerry Boaz, CPA, CGFM has been the Technical Manager with the Tennessee Comptroller of the Treasury, Division of State Audit, since January 1995. He serves as a representative of the National Association of State Auditors, Comptrollers and Treasurers (NASACT) by observing and writing an account of the Governmental Accounting Standards Board meetings.
- Noon            Lunch
- 1:00 PM        **GASB Update - continued**
- 2:00            **Government Auditing Standards (The New Yellow Book)**
- 5:00            On-your-own evening activity

## **May 22, 2019**

- 7:15 a.m.      Breakfast
- 8:00            **Department of Legislative Audit** will provide and update from the 2019 Legislative Session and audit review observations.
- 10:00          Other topics - to be determined

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.