



**48th ANNUAL DLA GOVERNMENT AUDIT WORKSHOP
Virtual Training
May 16-18, 2022**

Agenda

May 16, 2022

Day 1 Link:

<https://state-sd.zoom.us/j/91064303225?pwd=UFdncl4SjhlbzU3aldyK2c2bDhKdz09>

Christopher Pembrook is a Certified Public Accountant, Certified Government Auditing Professional, and Certified Forensic Accountant who joined Crawford and Associates in September 2011. He has a degree in accounting from East Central University and an MBA from Oklahoma Christian University. Prior to joining the firm, he served as the Chief Financial Officer of the Oklahoma Police Pension & Retirement System. He also worked for the Oklahoma State Auditor's Office for seven years, two of the years serving as the Deputy Director of the Local Government and Special Services Division. Chris became a Crawford & Associates shareholder in 2017.

8:00 AM

Auditing Federal COVID Programs: To explore the risks associated with auditing the various federal COVID funding packages.

Accounting Standards Update.

Auditing Standards Update.

May 17, 2022

Day 2 Link:

<https://state-sd.zoom.us/j/96269046154?pwd=KzljMUQxSVFzSFZGekJqcTdTOEZqUT09>

Leita Hart-Fanta is a Certified Public Accountant, Certified Government Financial Manager, and Certified Government Auditing Professional and has developed curriculum and taught seminars for hundreds of audit teams including the Army, Walmart, Deloitte, CALPERS, Sandia Labs, the Veteran's Administration, the University of Texas, and the City of San Francisco. She is the author of over a dozen books on auditing and accounting. Leita's two best sellers are the McGraw-Hill book "Accounting Demystified" and the self-study course "The Yellow Book Interpreted." She is the founder of Yellow-Book-CPE and serves on the board of the Austin IIA Chapter.

8:00 AM **Supporting an Audit Finding:** A logically organized audit finding sprinkled with interesting evidence and including clear, feasible recommendations is one of an auditor's best tools for eliciting change. This course teaches auditors how to write and prove audit report findings and is centered on the five elements of a finding required by the Yellow Book and the Single Audit.

Course objectives include:

- Generate concise and logical findings in an hour or less
- Choose the strongest content for your finding
- Choose whether to pursue the root cause
- Identify the recommendations that result from three common causes
- Create fact-based and control-based tests to support the five elements
- Create auditable and feasible audit finding recommendations
- Choose how much detail to share in the report
- Quantify findings to convey impact
- Edit findings and provide meaningful feedback
- Identify sources of criteria
- Identify qualities of a compelling effect statement
- Identify relevant compliance tests

May 18, 2022

8:00 AM **Department of Agriculture and Natural Resources** to provide an overview of American Rescue Plan Act funding related to water and sewer projects at the local government level.

<https://state-sd.zoom.us/j/97691159216?pwd=STRTNVRyMUphdWEybkzM0o5clZudz09>

8:45 AM **Department of Education** to present changes to the State Aid Funding Formula and accountabilities related to the formula. In addition, the Department will provide updates on Elementary and Secondary School Emergency Relief Funding (ESSER).

<https://state-sd.zoom.us/j/99364535546?pwd=eWxtY21BV3hGL1Y2d3hWZ2VPMkNqUT09>

9:15 AM **Department of Legislative Audit** will provide an update from the 2022 Legislative Session, observations from audit report reviews, an update on procurement standards, information about GASB Statements 87 and 96, and American Rescue Plan Act accounting information.

<https://state-sd.zoom.us/j/94635116041?pwd=VVJMa2NmVFZabk1yM1Qzcm15akZodz09>

Please email the CPE codes to DLAMinutes@state.sd.us before 5:00 p.m. on Friday, May 20, 2022.

Please complete the Zoom survey after the conference has concluded.

Thank you for attending.