



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

Tentative Agenda

May 16, 2022

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

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 Legislative Audit** will provide an update from the 2022 Legislative Session and provide observations from audit report reviews

10:00 **To be determined**