

50th ANNUAL DLA GOVERNMENT AUDIT WORKSHOP  
Virtual Training  
May 13-15, 2024



**Agenda**

**ATTENTION:**

Starting this year your participation will be tracked differently. We will no longer be using CPE codes, but rather use polling questions to track your attendance. There will be at least 3 polling questions presented within each 50 minutes of training to earn 1 CPE credit. Answering polling questions will impact the number of CPE credits you will receive, however, answering the polling questions correctly will not be a requirement for CPE. Please inform us immediately if you are unable to answer the polling questions. You can reach out to Legislative Audit by phone at [605-773-3595](tel:605-773-3595).

It will still be permissible to watch in a small group setting. Please have the small group facilitator/administrator contact us and we will send them sign-in sheets to record attendance.

When signing into the ZOOM platform, make sure you are signed in with your name. This is necessary for tracking the polling questions.

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**Monday, May 13, 2024 (AM)**

**Course Title:** 2024 AICPA Audit Update

**Course Description:** This session will review the impact of SASes 143 through 149. We'll focus on the impact of the new audit standards on risk assessment and auditing estimates. We'll also review the changes made to Single Audits because of SAS 148. The session will review the high-level changes to quality management impacting government audit organizations and independent public accounting firms with an explanation of how Yellow Book impacts the implementation. We'll provide an overview of both the ethics interpretation impacting NOCLAR (non-compliance with laws and regulations) as well as the related audit standard as well as the Yellow Book implications. We'll close with a look down the pike at SAS 149 for group audits and its impact on financial reporting and single audits.

**Learning Objectives:**

- Recall the impact of recently issued SASes
- Describe changes coming for quality management
- Identify standards that will be implemented in future years

**Content Timeline (Central Time):**

8:00 – 9:40 AM—SAS 145 (FOS: Auditing) (Qualifies YB 24)

9:50 – 11:30 AM—SAS 143, 147, 148, 149, QM (SAS 146 and CH 5 YB) (FOS: Auditing) (Qualifies YB 24)

**Presenter: Melisa F. Galasso** is the founder and CEO of Galasso Learning Solutions LLC. A CPA with nearly 20 years of experience in the accounting profession, Melisa designs and facilitates courses in advanced technical accounting and auditing topics, including not-for-profit and governmental accounting. She also supports essential professional development, audit level training, and train the trainer efforts. Melisa is a Certified Speaking Professional (CSP), a Certified Professional in Talent Development (CPTD), and has earned the Association for Talent Development Master Trainer™ designation. Her passion for instructional design and adult learning techniques is one of the differentiators that set her apart from other CPE providers. Within the industry, Melisa serves on the FASB's Not-for-Profit Advisory Committee (NAC) and AICPA Council. She previously served on the AICPA's Technical Issues Committee (TIC), the VSCPA's Board of Directors and is a past-Chair of the NCACPA's A&A committee. Melisa also authors the *Money Matters for Nonprofits* and serves as a SME for the Center for Plain English Accounting.

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**Monday, May 13, 2024 (PM)**

**Course Title:** Practical Application of Ethics, Audit Skepticism and Critical Thinking in an Audit Setting

**Course Description:** Today's auditors must be masters of many technical, behavioral, and mental skills. In this session, we'll take a practical 'how-to' look at where and how ethics, skepticism, and critical thinking intersect in audit engagements. Using practical examples from post-Covid challenges, together we'll build a bridge from concepts to action on the job for you and your team.

**Learning Objectives:**

- Explore business leader 2024 ethical issues – including case examples of what has already gone wrong.
- Analyze what professional skepticism is and how to deploy it every day in an audit and wider business setting.
- Analyze the biases that we all bring to our audit and management work that get in the way of objective and accurate conclusions.
- Identify how to bring meaningful Critical Thinking skills to our audit risk assessment, project planning, interviews, and fieldwork procedures.
- Build action checklists on these topics for use on the job today and every day forward.

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**Content Timeline (Central Time):**

1:00 – 5:00 PM—Ethics (FOS: Behavioral Ethics)—Auditing (FOS: Auditing-General)

**Presenter: John J. Hall, CPA**, has worked as an auditor, professional speaker, consultant, and author for over 45 years. He builds and delivers live and virtual keynote presentations, skills training seminars, webinars, and in-person conference presentations for auditors, including over 3,500 live presentations to date. John is best known for bringing practical, proven, efficient solutions to real-world business challenges (including especially ethics and fraud risks!!!) faced by clients and program participants. John is the founder and President of Hall Consulting, Inc. In addition to 30-plus years as a self-employed speaker, auditor and consultant, John has worked in senior leadership positions in large corporations and international public accounting and consulting firms. He's a member of the National Speakers Association, the American Institute of CPAs, and the Institute of Internal Auditors.

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**Tuesday, May 14, 2024 (AM)**

**Course Title:** Single Audit Workshop

**Course Description:** We'll kick the session off with a quick reminder of the core concepts of major program determination. Then the Single Audit Workshop will focus on the requirements of the Uniform Guidance for entities receiving federal funding with a focus on ESSER funding. We'll start by exploring the compliance requirements per the Compliance Supplement for ESSER. Attendees will focus on the direct and material determination, the identification of internal controls and the proper testing of those identified controls. We'll also differentiate testing of controls with testing of compliance. This course will help attendees understand how to complete the steps in a Single Audit in compliance with the Uniform Guidance. The course addresses the most common deficiencies found in peer review when performing Single Audits.

**Learning Objectives:**

- Recall the steps in Major Program Determination
- Contrast tests of controls and tests of compliance
- Describe the considerations for direct & material determinations
- Perform compliance testing in conformance with the Uniform Guidance
- Identify internal controls over compliance that will support the ESSER program
- Describe best practices in documenting compliance testing

**Content Timeline (Central Time):**

8:00 – 9:40 AM—MPD, D&M Determination, Inherent Risk Documentation (FOS: Auditing Gov)

9:50 – 11:30 AM—Identification and tests of controls, tests of compliance (FOS: Auditing Gov)

**Presenter: Melisa F. Galasso** is the same presenter as the AM of May 13, 2024. Refer to her biography at that point of the agenda.

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**Tuesday, May 14, 2024 (PM)**

**Course Title:** GASB Update

**Course Description:** This session will cover authoritative pronouncements that have not been implemented by all governments as well as provide an update on projects on GASB's current technical agenda, including proposals that have been set forth by GASB in due process documents.

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**Learning Objectives:**

- Review requirements in GASB literature related to public-private partnerships and subscription-based information technology arrangements.
- Identify the purpose and requirements of other Statements that have been issued by GASB and are still being implemented by governments.
- Recognize issues related to topics on GASB's current technical agenda.

**Content Timeline (Central Time):**

1:00 – 5:00 PM—GASB Update (FOS: Accounting Gov)

**Presenter: Scott Reeser** is a senior project manager with the Governmental Accounting Standards Board (GASB) in Norwalk, Connecticut. He is currently working on GASB projects related to the reexamination of the financial reporting model and infrastructure assets. Previously, he has worked on several projects, including those leading to statements on accounting and financial reporting for postemployment benefits, public-private partnerships, fiduciary activities, and transactions reported as deferred outflows of resources and deferred inflows of resources. Before joining the staff of the GASB in 2010, Mr. Reeser spent ten years working for the Office of the Comptroller in the State of Illinois. During that time, Mr. Reeser was responsible for the coordination and preparation of the state's annual comprehensive financial report and the development of statewide accounting policies. His previous experience also includes over five years with a public accounting firm performing financial and compliance audits of not-for-profit entities and governmental agencies. Mr. Reeser is a graduate of the University of Illinois at Urbana-Champaign and is a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

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**Wednesday, May 15, 2024 (AM)**

**Course Title:** SD Department of Education (DOE) Updates

**Course Description:** This session will cover grant requirements for schools, New Teacher Compensation and General Fund Cash Balance Accountability and Child Nutrition Programs

**Learning Objectives:**

- ESSER Programs Reporting & Closeout Requirements  
Federal Education Formula Grants and the Census  
State Education Agency role in Single Audits
- Teacher Compensation and General Fund Cash Balance Accountability
- The ins and outs of the Child and Adult Nutrition Program

**Content Timeline (Central Time):**

8:00 – 8:50 AM— SD DOE—Finance and Management (FOS: Accounting Gov)

9:00 – 9:50 AM— SD DOE—Child and Adult Nutrition Services (FOS: Accounting Gov)

**Presenter(s):**

**Cody Stoesser** is the Director for the Finance and Management Division with the Department of Education. He has been with the Dept. of Education for 19 years, overseeing the financial operations for the department.

**Rob Huffman** is the Administrator for the Office Grants Management with the Department of Education. He has been with the Dept of Education for 26 years overseeing the fiscal requirement of federal education grants.

**Bobbi Leiferman** is the Program Administrator for the Office of State Aid & School Finance with the Department of Education. She has been with the Dept of Education for 27 years, collecting and analyzing school finance data from school districts and calculating state funding allocations for various state aid programs.

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**Mikayla Hardy** is a Registered Dietitian and Program Administrator for the Division of Child and Adult Nutrition Services with the Department of Education. She works with the School Nutrition Programs, Child and Adult Care Food Program, and Summer Food Service Program. She has been with the Department of Education for 8 years.

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**Course Title:** SD Department of Revenue (DOR)—Tax Increment Financing Districts (TIFs)

**Course Description:** Who can create a TIF and how do municipal budgets benefit.

**Learning Objectives:**

- How a Municipality or County benefits from a TIF.
- Who is responsible for the resolution to create and dissolve a TIF.
- How do you know when a TIF should dissolve.
- Who is responsible to record where the TIF funds are allocated.

**Content Timeline (Central Time):**

10:00 – 10:50 AM— SD DOR—TIFs (FOS: Accounting Gov)

**Presenter(s):**

**Wendy Semmler** is the Property Tax Division Director for the Department of Revenue in Pierre. She has been with the Department for 17 years, all within the Property Tax Division. Wendy is the foremost subject matter expert on property taxes in the state, but her specialty is on the taxation side. If she had a superpower, it would be the ability to teleport...and she would be in Europe right now. Since that's not a thing, she's happy to be here presenting to you today instead.

**Robin Carlson** has been with the Department of Revenue since 2017, and for the last 5 years has been reviewing TIF project plans that are created in South Dakota, fielding questions that arise from developers, municipalities, and the general public. The property tax office is responsible for the TIF classification for state aid to education purposes, certifying the base values and certifying the values throughout the life of the TIF.

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**Course Title:** Department of Legislative Audit (DLA)—Observations from Audit Report Desk Reviews

**Course Description:** Observations from Audit Report Desk Reviews

**Learning Objectives:**

- To provide the observations made in our desk review process of audit reports.

**Content Timeline (Central Time):**

11:00 – 11:25 AM—SD DLA—Observations from the Audit Report Desk Reviews  
(FOS: Accounting Gov)

**Presenter: Glenda Goens** is currently the Assistant Director of Local Government Assistance for the SD Department of Legislative Audit (DLA). In this role, she is primarily responsible for desk reviewing local government audits performed by Independent Public Account Firms (IPAs), assisting the Director of Local Government Assistance of DLA, fielding questions from the IPA firms, and assisting in organizing the annual DLA IPA Conference. Prior to accepting her current position with DLA in June 2020, she had been employed as a local government auditor for DLA since May 1999. Glenda holds an Associate of Arts in Business Administration from Mount Marty College, Yankton SD and a Bachelor of Science in Professional Accountancy from Northern State University, Aberdeen SD. She is a Certified Public Accountant license holder in the State of SD.

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**Course Title:** Department of Legislative Audit (DLA)—2024 Legislative Session Update

**Course Description:** 2024 Legislative Session Update

**Learning Objectives:**

- To provide the relevant 2024 Legislative Session updates.

**Content Timeline (Central Time):**

11:25 – 11:50 AM—SD DLA—2024 Legislative Session Update (FOS: Auditing Gov)

**Presenter: Russell Olson** was selected to become the Auditor General for the State of South Dakota – Department of Legislative Audit in July 2020. Although new to the Auditor General position, he is not new to the Department, having served the Department for 40 years.

He has worked on many local government and state government audits during his career, including counties, municipalities, school districts, special districts, and universities.

Prior to being appointed as the Auditor General, he was the Local Government Audit Manager for 17 years and was responsible for the overall management of a staff of 12 local government audit professionals and working with them in performing audits in accordance with applicable government auditing standards, making the right decisions based on the facts and interpreting federal and state laws.

One of the responsibilities of the Department is to investigate reports of fraud, noncompliance, and abuse. Russell was given the responsibility, with the assistance of the staff of audit professionals, to manage, supervise and perform many of the fraud investigations and special reviews performed by the Department.

During his tenure with the Department he has managed, supervised, and performed over 70 fraud investigations and special reviews pertaining to counties, municipalities, school districts, special districts, townships, and state agencies.

He has been a member of the Association of Certified Fraud Examiners since June 8, 1999.