

**51st ANNUAL DLA GOVERNMENT AUDIT WORKSHOP**

**Virtual Training**

**May 12-14, 2025**

**Final Full Agenda**

**ATTENTION:**

Starting in 2024 your participation is tracked differently. We will no longer be using CPE codes, but rather use polling questions to track your attendance. There will be 4 polling questions presented within each 50 minutes of training.  You must answer at least 3 to earn 1 CPE credit. 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 Kelly Mikkelsen via email at [Kelly.Mikkelsen@state.sd.us](mailto:Kelly.Mikkelsen@state.sd.us) or by phone at **605-773-6436**.

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 he/she sign-in sheets to record attendance. The computer signing in to the ZOOM meeting for the group will need to participate in answering the polling questions.

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

**Monday, May 12, 2025 (AM)**

**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 forth by GASB in due process documents.​

**Learning Objectives:**

* Identify the purpose and requirements of recent 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):**

8:00 – 8:50 AM—GASB Update (FOS: Accounting Gov)

* Recap of GASB 96, *Subscription-Based Information Technology Arrangements*, for Year 2
* What is Left in GASB 99, *Omnibus 2022*, for 12/31/24
* GASB Implementation Guide Update (IGU) 2021-1 Q.#5.1
* GASB 100, *Accounting Changes and Error Corrections*: Do We Have It?

8:50 – 9:00 AM—Break

9:00 – 9:50 AM—GASB Update (FOS: Accounting Gov)

* GASB 101, Compensated Absences: Now is the Time!

9:50 – 10:00 AM—Break

10:00 – 10:50 AM—GASB Update (FOS: Accounting Gov)

* Getting Ready for GASB 102, *Certain Risk Disclosures*
* GAS 103, *Financial Reporting Model Improvements*

10:50 – 11:00 AM—Break

11:00 – 11:50 AM—GASB Update (FOS: Accounting Gov)

* GAS 103, *Financial Reporting Model Improvements* (cont.)
* GASB 104, *Disclosure of Certain Capital Assets*
* Current GASB Due Process Documents
  + Infrastructure Assets
  + Implementation Guide Update 2025
  + Subsequent Events

**Presenter: Gerry Boaz** began his career with Eide Bailly in May 2024 after having retired (February 1, 2024) with nearly 30 years of service from the Tennessee Comptroller of the Treasury, Division of State Audit. He is a Certified Public Accountant, a Certified Government Financial Manager (CGFM), and a Chartered Global Management Accountant (CGMA). He was TN State Audit’s Technical Manager for 24 of those nearly 30 years and served as a representative of the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) by observing and writing an account of the GASB meetings. He currently works directly with Eide Bailly’s state, as well as other government, clients to improve their organizational efficiency and effectiveness through digital transformation and automation and GASB statement implementations, including other advisory services. He serves or served as a member of the following professional organizations: **AICPA**: Auditing Standards Board for a three-year term (January 2015-January 2018) and its Audit Issues Task Force (AITF), Group Audits and Other Information task forces; **NASACT and National State Auditors Association (NSAA)**: Represented TN State Audit on the Single Audit, Auditing Standards and Reporting (ASRC), and Peer Review Committees (served as a Vice Chair for both the Single Audit and ASRC committees); Committee on Accounting, Reporting, and Auditing (CARA – 24 years), and Pension Audit Issues and Leases Implementation Working Groups; **AGA**: National Governing Board (NGB 2020-22) as AGA National President and President-elect, Leadership Development Committee (2022-23), Financial Management Standards Board (2020-current), Past National President/Treasurer Council (PNP/PNT), Professional Certification Board (PCB 2007-14) and as PCB Chair (2010-14), National Executive Committee (now NGB) because of being the PCB Chair (2010-14), Governance Committee (2015-19) and Chair (2017-18), Nashville AGA Chapter President (2006-07), Southeast Regional Vice President (RVP 2015-16) and National Nominating Committee; **Government Finance Officers Association's (GFOA)**: Accounting, Auditing, and Financial Reporting Committee (AAFRC) for two three-year terms (2004-2009), the Special Review Committee for its certificate of achievement program (24 years), and the GAAFR (Blue Book) Working Group (2019-24); **Tennessee Government Executive Institute**: 2011 alumnus; **GASB**: OPEB and Revenue and Expense Recognition (RER) task forces; and **GAO**: Single Audit working group. He has a BA degree in accounting with a German minor from Murray State University (MSU) in Murray, KY. He is a 1994 graduate of MSU. He is married to Melissa Boaz. He enjoys playing golf.

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**Monday, May 12, 2025 (PM)**

**Course Title:** Governmental Auditing Update: Changes on the way!

**Course Description:** This session will cover an update for both the Uniform Guidance (UG) and Single Audit Act, and the coming changes to the AICPA audit standards.  The first segment of the afternoon will address new UG requirements for single audits, including a review of common deficiencies that continue to be found in single audits. The second segment will be reviewing some recent changes to the AICPA standards, including a simplified view of SAS 145, Audit Risk Assessments, and SAS 146, the new quality management standards.

**Learning Objectives:**

* Gain an understanding of recent UG changes to the single audit and how it will impact auditors
* Review common deficiencies still found in current single audits
* Review recent AICPA audit standards, with emphasis on SASs 145, Audit Risk Assessments, and what has truly changed, and the impending changes to quality management of audits and attestation services

**Content Timeline (Central Time):**

1:00 – 1:50 PM—Uniform Guidance Single Audit Update, including common deficiencies (FOS: Auditing - Government) Chris Pembrook

1:50 – 2:00 PM—Break

2:00 – 2:50 PM— Uniform Guidance Single Audit Update, including common deficiencies, continued (FOS: Auditing - Government)  Chris Pembrook

2:50 – 3:00 PM—Break

3:00 – 3:50 PM—AICPA Auditing Standards Update, (with emphasis on SASs 145-146), continued (FOS: Auditing - Governmental) Frank Crawford and Chris Pembrook

3:50 – 4:00 PM—Break

4:00 – 4:50 PM— AICPA Auditing Standards Update, (with emphasis on SASs 145-146), continued (FOS: Auditing - Governmental)  Frank Crawford and Chris Pembrook

**Presenter(s):**

* **Frank Crawford** is President of Crawford & Associates, P.C., Certified Public Accountants, an accounting firm located in Oklahoma City, OK. The firm specializes in providing auditing, consulting, and accounting services solely to governmental entities and is a member of the American Institute of Certified Public Accountants (AICPA) and the AICPA Government Audit Quality Center. Over the last 39 years, Frank, as President of Crawford & Associates, has provided a variety of audit and accounting services to all sizes and types of governmental entities, including financial statement audits and attestation services, non-attestation services such as financial statement preparation services, general accounting and advisory services, fraud investigations, internal control analysis, accounting policy and procedure development, outsourced internal auditing and internal monitoring, the development of management anti-fraud programs and controls, quality assurance reviews, training, and expert witness services.
* **Chris Pembrook, MBA, CGAP, CPA, CRFAC** is a Partner/Shareholder at Crawford & Associates, P.C., in Oklahoma City. The accounting firm is located in Oklahoma City, Oklahoma, and specializes in providing auditing, consulting, and accounting services solely to governmental entities. Prior to joining the firm, he served as the Chief Financial Officer of the Oklahoma Police Pension & Retirement System and the Deputy Director of the Local Government & Special Services Division of the Oklahoma State Auditor & Inspector’s Office. He is currently serving as a committee member of the OSCPA Government Accounting & Auditing Committee and recently finished a 4-year term on the AICPA Government Expert Panel. Chris was also selected to serve on the joint COSO-ACFE-AICPA Task Force for the development of the group’s Fraud Risk Management Guide. Chris was selected as a 2016 Oklahoma Society Trailblazer, a designation by the OSCPA recognizing young CPAs that are helping the CPA profession blaze new and exciting trails for the future. Chris was also selected by the AICPA to participate in their Task Force for the development of the new Advanced Single Audit Certificate Program and was awarded the AICPA digital badge representing his status as an advanced single auditor. Most recently, Chris has been named a member of the AICPA Technical Issues Committee (TIC) and has been named as a task force member for the planning of both AICPA National Governmental Accounting and Auditing Conferences, held in Washington DC in August and Las Vegas in October of each year.

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##### Tuesday, May 13, 2025 (AM)

**Course Title:** Practical Training on GASB Leases and SBITAs; Governmental Fraud Stories

**Course Description:** This session will cover some practical tips and tricks on GASB accounting requirements for Leases and SBITAs in the first segment, followed by some classic real-life governmental fraud stories in the second segment.

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**Learning Objectives:**

* Learn some implementation practical tips and tricks for the proper accounting of leases and SBITA contracts, including the use of a special excel spreadsheet for both
* Gain an understanding of the different types of common fraud schemes in governmental entities
* Obtain an awareness of fraud risk factors to be on the lookout for when dealing with governmental entities

**Content Timeline (Central Time):**

8:00 – 8:50 AM—Practical Training – Leases and SBITAs (FOS: Accounting – Government)  Chris Pembrook

8:50 – 9:00 AM—Break

9:00 – 9:50 AM—Practical Training – Leases and SBITAs (FOS: Accounting – Government)  Chris Pembrook

9:50 – 10:00 AM—Break

10:00 – 10:50 AM—Governmental Fraud Stories (FOS: Auditing - Government)  Chris Pembrook and Frank Crawford

10:50 – 11:00 AM—Break

11:00 – 11:50 AM—Governmental Fraud Stories (FOS: Auditing - Government)  Chris Pembrook and Frank Crawford

**Presenter(s):**

**Are** the same presenter(s) as the PM of May 12, 2025. Refer to their biographies at that point of the agenda.

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##### Tuesday, May 13, 2025 (PM)

**Course Title:** Continuing Cybersecurity Challenges, Data Governance, AI, and Other Emerging Technologies

**Course Description:** Professional auditors require diverse knowledge in multiple disciplines, staying current on cybersecurity threats and emerging technologies is crucial to any organization. The ability to leverage technology is equally as important as protection from malicious technologies. The increasing importance of data privacy coupled with the speed of emerging technologies such as AI, quantum computing, and automation. Explore unrealized challenges associated with auditing emerging digital environments. ​

**Learning Objectives:**

* ***Understand current cybersecurity threats and trends***: Examine recent cybersecurity data breach and risk reports to identify trends in malicious activities and future considerations to mitigate risk and raise awareness.
  + Overview of current state of malicious actors and threats across different digital environments and industries
* ***Understand current government best practices and resources***: Explore current trends and strategies for dealing with cybersecurity threats and identify some that are specific to government/public agencies.
  + Overview of current recommendations by government and industry
* ***Status of Data Privacy Laws*** (US and World), what they are and how they may affect auditing and information security practices. Overview of guidance of data privacy technology professionals.
  + *Overview of Data Privacy legislation in the United States, individual states, and foreign countries*
* ***Artificial Intelligence and other emerging technologies*** (Quantum, Bio, Neuro, Robotics, Autonomous, Cryptography, Space, etc.)
  + Overview of current state of AI governance, privacy, and use within industry, privacy, cybersecurity, and general use.
* ***Discussion for AI/Emerging Technology auditing practices***.
  + Build Activity: Open Forum: discussion about practices, concerns, or general conversation about AI, data privacy, quantum computing, or other emerging technologies.

**Content Timeline (Central Time):**

1:00 – 1:50 PM—Understand Current Cybersecurity Threats and Trends (FOS: Auditing -Information Technology - Technical)

1:50 – 2:00 PM—Break

2:00 – 2:50 PM—Understand Current Government Best Practices and Resources (FOS: Auditing - Information Technology - Technical)

2:50 – 3:00 PM—Break

3:00 – 3:50 PM—Status of Data Privacy Laws (FOS: Auditing - Information Technology - Technical)

3:50 – 4:00 PM—Break

4:00 – 4:50 PM—Artificial Intelligence and Other Emerging Technologies/Discussion for AI-Emerging Technology Auditing Practices (FOS: Auditing - Information Technology - Technical)

**Presenter: Chad Fenner, PhD**, is a professor at Dakota State University, College of Beacom, Cyber Defense graduate program. He has over 20 years of technology experience in the areas of Backup/Recovery, Web, and System Administration. The last several years Dr. Fenner has been working as a professor in the areas of information systems, cybersecurity, cyber defense, and data privacy. He is currently pursuing research in data privacy, AI regulation, and cybersecurity workforce development. He is a member of the Association for Information Systems (AIS), Information Systems Audit and Control Association (ISACA), International Association of Privacy Professionals (IAPP), Collegium for Information System Security Education (CISSE), and Institute of Electrical and Electronics Engineers (IEEE).

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**Wednesday, May 14, 2025**

**Course Title:** SD Department of Legislative Audit (DLA)—Potpourri of Topics (i.e. Tax Increment Financing Districts (TIFs), Fund Structure, Compliance, etc.)

**Course Description:** A look into governmental accounting topics where recent local government assistance has been given.

**Learning Objectives:**

* To provide insight into governmental accounting topics where recent local government assistance has been given.

**Content Timeline (Central Time):**

8:00 – 8:50 AM— SD DLA—Potpourri of Governmental Accounting Topics (FOS: Accounting Gov)

**Presenter: Rod Fortin** is currently the Director of Local Government Assistance and has audited and providedfinancial/compliance assistance to cities, counties, schools, and other local governments for

27 years.

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

**Course Description:** Child Nutrition Programs

**Learning Objectives:**

* The ins and outs of the Child and Adult Nutrition Program

**Content Timeline (Central Time):**

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

**Presenter: Mikayla Lunde** 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 9 years.

**Course Title:** SD Department of Agriculture and Natural Resources (DANR)—DANR Funding Programs and State Revolving Fund Loan Requirements

**Course Description:** DANR Funding Programs and State Revolving Fund Loan Requirements

**Learning Objectives:**

* The different DANR funding programs, application deadlines, the award process, eligibilities, useful life, interest rates, and touch on subsidy
* State Revolving Loan Requirements to include initial amortization date after loan closing; repayment of the loan; additional principal payments; principal forgiveness and loan deobligation; annual covenants of the borrower; annual rate covenant; types of SRF funding; and federal funds

**Content Timeline (Central Time):**

10:00 – 10:50 AM— SD DANR— DANR Funding Programs and State Revolving Fund Loan Requirements (FOS: Accounting Gov)

**Presenter(s):**

**Andy Bruels** is a Division Director for the South Dakota Department of Agriculture and Natural Resources (DANR). The Division of Financial and Technical Assistance which Andy oversees includes the State’s Geological Survey and Environmental Funding Program. The Environmental Funding Program administers state grant and loan programs along with the Clean Water and Drinking Water state revolving fund programs. These programs provide funding for water, wastewater, landfills and recycling systems. Andy has worked with these programs since 2009. Andy serves as the department’s primary contact for regional rural water systems and has been involved in encouraging and seeking out regionalization opportunities for both water and wastewater. He received his bachelor’s degree in civil engineering from Minnesota State University Mankato, has an Executive Master of Public Administration degree from the University of South Dakota, and is a registered Professional Engineer in South Dakota.

**Tina McFarling** is the Environmental Funding Program Administrator for the South Dakota Department of Agriculture and Natural Resources (DANR). The Environmental Funding Program administers state grant and loan programs along with the Clean Water and Drinking Water state revolving fund programs. These programs provide funding for water, wastewater, landfills and recycling systems. The Environmental Funding Program also administers Petroleum Release Compensation Fund which provides reimbursements for petroleum release spill clean ups. Tina has been in this position for 2 years. Prior to this position, she worked in DANR’s Water Quality Program for 14 years, permitting and inspecting wastewater treatment facilities. Tina has a bachelor’s degree in chemical engineering from the University of Wyoming and is a registered Professional Engineer in South Dakota.

**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.

**Course Title:** Department of Legislative Audit (DLA)—2025 Legislative Session Update

**Course Description:** 2025 Legislative Session Update

**Learning Objectives:**

* To provide the relevant 2025 Legislative Session updates.

**Content Timeline (Central Time):**

11:25 – 11:50 AM—SD DLA—2025 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 41 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.