



52nd ANNUAL DLA GOVERNMENT AUDIT WORKSHOP
Virtual Training
May 4-6, 2026

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 at least 3 polling questions presented within each 50 minutes of training to earn 1 CPE credit. Answering polling questions will have an impact on 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 Kelly Mikkelsen via email at 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 them 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 up onto the ZOOM platform, make sure you are signed in with your name. This is necessary for tracking the polling questions.

Monday, May 4, 2026 (AM)

Course Title: Ethics/Internal Control and Fraud

Course Description: This session will cover two hours of ethics training (for auditors performing audits of governments and nonprofits) and 2 hours of training related to internal control and fraud: Why Every Fraud is a Control Failure and What to do About it.

Learning Objectives:

- Ethics/Ethical issues as it relates to auditors performing audits of governments and nonprofits.
- Internal Control and Fraud: Why Every Fraud is a Control Failure and What to do About it.

Content Timeline (Central Time):

8:00 AM – 12:00 PM—Ethics (FOS: Behavioral Ethics)—Auditing (FOS: Auditing-General)

Breaks will be taken fluid throughout this session based on when it is best for the presenter and the materials being presented

Presenter: John J. Hall, CPA, has worked as an auditor, professional speaker, consultant, and author for over 49+ long, long, LONG years. He builds and delivers live and virtual keynote presentations, skills training seminars, webinars, and in-person conference main-stage keynote and technical-session breakout presentations for management and 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 35-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. For many decades, John has been a member of the National Speakers Association, the American Institute of CPAs, and the Institute of Internal Auditors.

Monday, May 4, 2026 (PM)

Course Title: GASB Update

Course Description: This session will cover GASB authoritative pronouncements that have not been implemented by all governments.

Learning Objectives:

- Identify the purpose and requirements of recent Statements that have been issued by GASB and are still being implemented by governments.

Content Timeline (Central Time):

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

Breaks will be taken fluid throughout this session based on when it is best for the presenters and the materials being presented

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. For the last 41 years, Frank as President, along with a number of other shareholders, have lead the Crawford & Associates CPA firm, and as a firm have 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.
- **David R Bean** is a pioneering figure in governmental accounting, recognized for his transformative impact on financial reporting and standard setting for governments. As the longtime Director of Research and Technical Activities at the Governmental Accounting Standards Board (GASB), Bean played a central role in shaping the framework and integrity of public sector financial reporting. His leadership ensured that the GASB's standard-setting process remained transparent, independent, and inclusive of diverse stakeholder perspectives. Bean's contributions to governmental accounting span over four decades, during which he led the development of foundational reporting requirements, the conceptual framework, and numerous practice standards that continue to guide financial reporting today.

His work heightened accountability and transparency in governmental financial reporting, reinforcing the integrity of public sector financial reports. Throughout his career, Bean engaged frequently with accounting professionals, auditors, and financial statement users, including policymakers: educating and guiding them through the complexities of governmental accounting. Beyond his direct contributions to the GASB, Bean played a key role in the issuance of the State of Illinois' first Generally Accepted Accounting Principles (GAAP) financial report in 1981 and, while serving as the Government Finance Officers Association's director of technical services, he was the lead author of the 1988 *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR or blue book) and was the last director of the National Council on Governmental Accounting before the formation of the GASB. He also played an instrumental role in shaping the international landscape of public sector accounting. He was a member and Deputy Chair of the International Public Sector Accounting Standards Board (IPSASB), contributing significantly to the development of international accounting standards for government entities. His leadership also fostered collaboration between the GASB and other standard-setting organizations, enhancing alignment and consistency in public sector financial reporting across jurisdictions. A passionate advocate for education and professional development, Bean mentored generations of accounting professionals. He significantly expanded the GASB's postgraduate technical assistant program to provide hands-on experience to recent graduates, and established initiatives such as the Gilbert W. Crain Memorial Research Grant program, which funds research on topics relevant to the GASB. He strengthened relationships with the academic community by spearheading efforts to integrate rigorous research into standard-setting. Recognized for his unparalleled contributions, Bean's leadership fundamentally shaped the evolution of GAAP for government entities. His dedication to enhancing transparency, fostering professional development, and strengthening global collaboration has left a lasting impact on the accounting profession. After 30 years of service, Bean retired from the GASB in 2021. However, he remains an influential voice in governmental accounting: continuing to educate and support stakeholders in governmental financial reporting. David R Bean was inducted into The Accounting Hall of Fame by the American Accounting Association on August 5, 2025. This made him the 121st inductee.

Tuesday, May 5, 2026 (AM)

Course Title: Governmental Auditing Update: AICPA and Yellow Book; Single Audit Update

Course Description: The first half of this session will cover a review of recent changes to the AICPA and Yellow Book Auditing Standards. The second half of this session will focus on a Single Audit Update with focus on the 2025 Compliance Supplement and how-to-use.

Learning Objectives:

- Gain awareness and understanding of recent updates to the AICPA and Yellow Book auditing standards.
- Gain awareness and understanding of recent updates to the Single Audit with a focus on the 2025 Compliance Supplement along with how-to-use.

Content Timeline (Central Time):

8:00 – 10:00 AM— Recent Updates to the AICPA and Yellow Book Auditing Standards (FOS: Auditing - Government)

10:00 AM – 12:00 PM—Single Audit Update with focus on the 2025 Compliance Supplement and how-to-use (FOS: Auditing - Government)

Breaks will be taken fluid throughout this session based on when it is best for the presenters and the materials being presented

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. For the last 41 years, Frank as President, along with a number of other shareholders, have lead the Crawford & Associates CPA firm, and as a firm have 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 Pembroke, MBA, CGAP, CPA, CRFAC** was recently appointed as the new Chief Audit Executive for the University of Oklahoma. In this new position, Chris will lead the internal audit function across the University of Oklahoma system, including Norman, Tulsa, and Health campuses, Rogers State University, and Cameron University. As a principal advisor to the Board of Regents and executive leadership, he will develop and execute a dynamic, risk-based audit strategy aligned with systemwide goals and each institution's strategic plan. Chris holds a bachelor's degree in accounting, an MBA, and is a certified public accountant, certified government auditing professional, and certified forensic accountant. Prior to this new position, his experience included 15 years at Crawford & Associates, an Oklahoma City-based consulting and accounting firm, where he served as a shareholder since 2017. He began his career at Oklahoma's State Auditor and Inspector's Office, where he held positions of increasing responsibility over seven years. Chris' professional affiliations include the American Institute of Certified Public Accountants and the Oklahoma Society of CPAs. The latter named him a 2016 Trailblazer for his professional commitment, innovation, and community dedication.

Tuesday, May 5, 2026 (PM)

Course Title: Practical Guide to Risk Assessments-Both Compliance and Financial Statement Audits; Use of AI in Accounting-Auditing for the Future

Course Description: This session will provide a practical guide to risk assessments for both compliance and financial statement audits. Further, the use of AI in accounting and auditing in the future.

Learning Objectives:

- Gain some practical tips to risk assessments in both compliance and financial statement audits.
- The use of AI in accounting and auditing for the future

Content Timeline (Central Time):

1:00 – 3:00 PM—Practical Guide to Risk Assessments-Both Compliance and Financial Statement Audits (FOS: Auditing - Government)

3:00 – 5:00 PM—Use of AI in Accounting-Auditing for the Future (FOS: Accounting – Government) (FOS: Auditing - Government)

Breaks will be taken fluid throughout this session based on when it is best for the presenters and the materials being presented

Presenter(s):

Are the same presenter(s) as the AM of May 5, 2026. Refer to their biographies at that point of the agenda.

Wednesday, May 6, 2026

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

Course Description: A look at the effects of the 2026 legislative session as it relates to property taxes and TIFs.

Learning Objectives:

- To provide insight into the effects of the 2026 legislative session as it relates to property taxes and TIFs.

Content Timeline (Central Time):

8:00 – 9:50 AM— SD DOR—Property Taxes and TIFs (FOS: Accounting Gov) (FOS: Auditing - Government)

The break within this two-hour session will be taken fluid throughout this session based on when it is best for the presenter and the materials being presented

Presenter: Wendy Semmler is the Director of the Property Tax Division for the South Dakota Department of Revenue, where she has spent the past 20 years becoming the state’s go-to expert on all things property tax, especially the taxation side of the equation. Originally from Ree Heights, Wendy graduated from Northern State University with a double major in International Business and German, along with a minor in Economics. When she’s not navigating the complexities of property tax law or testifying before legislative committees, Wendy can usually be found planning her next travel adventure, binge-watching TV with her dog Roxy, or leaning fully into her love of Halloween (no such thing as “too much”). If teleportation ever becomes an option, she’d currently be in Peru...but she’s glad to be here with you today.

Course Title: SD Department of Education (DOE) Updates

Course Description: SD Department of Education Updates

Learning Objectives:

- Provide an update related to the SD Department of Education.

Content Timeline (Central Time):

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

Presenter: 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 21 years, overseeing the financial operations for the department.

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 – 11:15 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. She is a Certified Public Accountant license holder in the State of SD.

Course Title: Department of Legislative Audit (DLA)—2026 Legislative Session Update

Course Description: 2026 Legislative Session Update

Learning Objectives:

- To provide the relevant 2026 Legislative Session updates.

Content Timeline (Central Time):

11:15 – 11:50 AM—SD DLA—2026 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 42 years in various roles from Auditor I to Auditor General. He has worked on many local government and state government audits during his career, including counties, municipalities, school districts, special districts, and universities, including managing, supervising and performing over 70 fraud investigations and special reviews performed by the Department. He has been a member of the Association of Certified Fraud Examiners since June 8, 1999.