



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

Tentative 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 fluidly 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 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.

Monday, May 4, 2026 (PM) and May 5, 2026 (AM and PM)

Course Title: A Potpourri of Topics Related to Governmental Accounting and Auditing

Course Description: As time allows, this 12 hour session may cover GASB updates, updates to the 2025 Compliance Supplement and focusing on recognizing requirements of the Uniform Guidance—a how to on how to use the Compliance Supplement, changes to and how to implement the GAO Yellow Book, Green Book, and SASs, illustrate ways to perform risk assessments—whether for Uniform Guidance audits or risk assessments related internal controls. This training will incorporate practical training as much as possible.

Learning Objectives:

- GASB Update
- Gain an understanding of recent UG changes to the single audit and how it will impact auditors
- How to use the Compliance Supplement
- Review recent changes to the GAO Yellow Book, Green Book and SASs as well as guidance on implementing.
- Illustrative ways to perform risk assessments whether related to UG Audits or related to internal controls in a non UG Audit.

Content Timeline (Central Time):

May 4, 2026

1:00 – 5:00 PM—(FOS: Auditing - Government) or (FOS: Accounting – Government)

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

May 5, 2026

8:00 AM – 12:00 PM—(FOS: Auditing - Government) or (FOS: Accounting – Government)

1:00 – 5:00 PM—(FOS: Auditing - Government) or (FOS: Accounting – Government)

Breaks will be taken fluidly throughout this session based on when it is best for the presenter 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. 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 Pembroke, 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 OSCP 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 OSCP 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.

8:00 AM – 12:00 PM – **Various local and state government related issues and guidance. Presenter will be Legislative Audit and other state agency representatives yet to be finalized. (FOS: Auditing - Government) or (FOS: Accounting – Government)**