May 10, 2022

Sarah Colombo
American Oversight
1030 15th Street NW, Suite B255
Washington, DC 20005

Dear Ms. Colombo:

This written notice is issued in response to your modified request, which we received on May 5, 2022, for information under the Freedom of Information Act (FOIA), MCL 15.231 et seq.

In your request, a copy of which is attached hereto, you stated:

> Your letter and our original request are attached for reference. We'd like all of the same general parameters to apply, but the language below can replace the "Requested Records" section of our original request. (See PDF pages 3-4 of the attached PDF.) We thought it would be most efficient to make this request by email to you, but please let us know if we should do so in a different form.

> **Requested Records**

> All external email communications (including emails, complete email chains, calendar invitations, and attachments thereto) <u>received by</u> Auditor General Doug Ringler from any email address ending in .com, .net, .org, .mail, .law, or .edu, mentioning any of the key words listed below, <u>excluding</u> any such email communications from Michigan county, city, or township election clerks or staff.

> <u>Key terms</u>:
> i. "Absentee ballot*"
> ii. Antrim
> iii. Decertif*
> iv. Dominion
> v. "Electoral College"
> vi. Forensic
> vii. "Fraudulent Ballot*"
> viii. Carone
> ix. "poll books"
> x. "signature verification"
> xi. "Stop the steal"
> xii. "TCF Center"
> xiii. "Voting machine*"

> Please note that American Oversight does not seek, and that this request also specifically <u>excludes</u>, the <u>initial</u> mailing of news clips or other mass-distribution

emails. However, subsequent communications forwarding such emails <u>are</u> responsive to this request. In other words, for example, if Mr. Ringler received a mass-distribution news clip email referencing an election audit, that initial email would <u>not</u> be responsive to this request. However, if someone forwarded that news clip to Mr. Ringler, that message would be responsive to this request and should be produced.

Moreover, although American Oversight has limited its request to certain external emails received by Mr. Ringler, American Oversight still requests that complete email chains be produced, displaying both sent and received messages. This means, for example, that Mr. Ringler's response to an email from an external .com address containing one of the listed key words, as well as the initial received message are responsive to this request and should be produced.

Please provide all responsive records from November 3, 2020, through March 31, 2021.

Your request is granted. Attached are copies of the emails, along with attachments, that are responsive to your request. Our IT staff spent over 2 hours processing your request, but in order to accommodate the public request for information, we are waiving any associated fees.

Sincerely,

Paul Green

Paul J. Green, C.P.A.
Freedom of Information Act Coordinator

Attachments

From:	Rowland, Sherri <srowland@nasact.org>
Sent:	Wednesday, March 3, 2021 10:33 AM
To:	Bump, Suzanne;Geragosian, John C.;Renfro, April;Doug A. Ringler;Schwinne, Carol;Scott, Lizzie
Cc:	Poynter, R. Kinney
Subject:	RE: NSAA Annual Conference Planning - Conference Call Requested
Attachments:	Draft 2021 NSAA Annual Virtual Program.docx; Results - 2021 Topics Survey.pdf; 2020 _NSAA_evaluation_report.docx

[Caution - this email is from an external source]
To: NSAA Annual Conference Program Planning Committee

This is to confirm that a meeting of the Program Planning Committee has been scheduled for tomorrow, **Thursday, March 4, at 3:00 p.m. Eastern time**. The meeting will be held via Microsoft Teams. I will send a calendar invite with the meeting details and have also included those details below.

In preparation for the meeting, attached are three documents:
1. Blank draft program. As you will see, all sessions are currently slotted for 50 minutes. However, if we need to adjust the schedule to accommodate some 75-minute sessions, we can do so.
2. Results of the Annual Meeting Topics Survey. Pages 1-2 are the overall rankings of the topics, pages 3-4 are other topics/speakers suggested by the respondents, and pages 5-6 are the topics ranked within category.
3. Evaluations from last year's conference.

Here is a brief agenda for the meeting:
1. Welcome
2. Review of evaluations and comments from the 2020 conference
3. Review of draft program for 2021 conference
4. Discussion of topics and speakers
5. Next conference call

If you have any questions prior to the meeting, please let me know.

****
Microsoft Teams meeting
Join on your computer or mobile app
Click here to join the meeting
Or call in (audio only)
+1 872-201-6427,,244945066#   United States, Chicago
Phone Conference ID: 244 945 066#
Find a local number

Sherri Rowland, CPA
NSAA Association Director
(859) 276-1147

From: Rowland, Sherri
Sent: Tuesday, March 2, 2021 8:05 AM
To: Bump, Suzanne <suzanne.bump@sao.state.ma.us>; Geragosian, John C. <john.geragosian@cga.ct.gov>; Renfro, April

<arenfro@lso.idaho.gov>; Ringler, Doug <dringler@audgen.michigan.gov>; Schwinne, Carol <schwinne@audits.ga.gov>; Scott, Lizzie <escott@lla.la.gov>
Cc: Poynter, R. Kinney <kpoynter@nasact.org>
Subject: NSAA Annual Conference Planning - Conference Call Requested

To: NSAA Annual Conference Program Planning Committee

Thank you for volunteering to serve on the Annual Conference Program Committee. This year's conference will be held virtually on June 8-10.

Greg Griffin, chair of the committee would like to schedule a call to begin planning the program.

Please let me know your availability for the following dates/times:

Thursday, March 4 at 2:30, 3:00, 3:30 p.m. ET
Friday, March 5 at 3:00, 3:30 p.m. ET
Tuesday, March 9 at 11:00, 11:30 a.m. ET

Once I hear from everyone, I will send more details for the call.

Thank you,
Sherri

Sherri Rowland, CPA
NSAA Association Director
NASACT
(859) 276-1147
www.nasact.org

43rd NSAA ANNUAL VIRTUAL EVENT
June 8-10, 2021
Draft Agenda

Pacific	Mountain	Central	Eastern	Topic / Speakers
Tuesday, June 8				
7:00 – 7:15 a.m.	8:00 – 8:15 a.m.	9:00 – 9:15 a.m.	10:30 – 10:45 a.m.	*Conference Opening remarks* *Greg Griffin, NSAA President and Program Chair and State Auditor (GA)*
7:15 – 8:05 a.m.	8:15 – 9:05 a.m.	9:15 – 10:05 a.m.	10:45 – 11:35 a.m. (50 min)	*General Session* *Speaker:*
8:05 – 8:15 a.m.	9:05 – 9:15 a.m.	10:05 – 10:15 a.m.	11:35 – 11:45 a.m.	*Break*
8:15 – 9:05 a.m.	9:15 – 10:05 a.m.	10:15 – 11:05 a.m.	11:45 – 12:35 p.m. (50 min)	*General Session* *Speaker:*
9:05 – 9:20 a.m.	10:05 – 10:20 a.m.	11:05 – 11:20 a.m.	12:35 – 12:50 p.m.	*Break*
9:20 – 10:10 a.m.	10:20 – 11:10 a.m.	11:20 – 12:10 p.m.	12:50 – 1:40 p.m. (50 min)	*General Session* *Speaker:*
10:10 – 11:10 a.m.	11:10 – 12:10 p.m.	12:10 – 1:10 p.m.	1:40 – 2:40 p.m.	*Lunch*
11:10 – 12:00 p.m.	12:10 – 1:00 p.m.	1:10 – 2:00 p.m.	2:40 – 3:30 p.m. (50 min)	*General Session* *Speaker:*
12:00 – 12:10 p.m.	1:00 – 1:10 p.m.	2:00 – 2:10 p.m.	3:30 – 3:40 p.m.	*Break*
12:10 – 1:00 p.m.	1:10 – 2:00 p.m.	2:10 – 3:00 p.m.	3:40 – 4:30 p.m. (50 min)	*Emerging Issues Roundtable* *Moderator: ==Scott Frank, Director of Performance and IT Audit, Office of the State Auditor (WA)==*
Wednesday, June 9				
7:00 – 7:05 a.m.	8:00 – 8:05 a.m.	9:00 – 9:05 a.m.	10:30 – 10:40 a.m.	*Welcoming Remarks* *Greg Griffin, NSAA President and Program Chair and State Auditor (GA)*
7:05 – 7:55 a.m.	8:05 – 8:55 a.m.	9:05 – 9:55 a.m.	10:40 – 11:30 a.m. (50 min)	*General Session* *Speaker:*
7:55 – 8:05 a.m.	8:55 – 9:05 a.m.	9:55 – 10:05 a.m.	11:30 – 11:40 a.m.	*Break*

Pacific	Mountain	Central	Eastern	Topic / Speakers
8:05 – 8:55 a.m.	9:05 – 9:55 a.m.	10:05 – 10:55 a.m.	11:40 – 12:30 p.m. (50 min)	*General Session* *Speaker:*
8:55 – 9:10 a.m.	9:55 – 10:10 a.m.	10:55 – 11:10 a.m.	12:30 – 12:45 p.m.	*Break*
9:10 – 10:00 a.m.	10:10 – 11:00 a.m.	11:10 – 12:00 p.m.	12:45 – 1:35 p.m. (50 min)	*General Session* *Speaker:*
10:00 – 11:00 a.m.	11:00 – 12:00 p.m.	12:00 – 1:00 p.m.	1:35 – 2:35 p.m.	*Lunch*
11:00 – 11:50 a.m.	12:00 – 12:50 p.m.	1:00 – 1:50 p.m.	2:35 – 3:25 p.m. (50 min)	*General Session* *Speaker:*
11:50 – 12:05 p.m.	12:50 – 1:05 p.m.	1:50 – 2:05 p.m.	3:25 – 3:35 p.m.	*Break/adjournment for day*
12:05 – 1:05 p.m.	1:05 – 2:05 p.m.	2:05 – 3:05 p.m.	3:35 – 4:25 p.m.	*NSAA Business Meeting*
Thursday, June 10				
7:00 – 7:05 a.m.	8:00 – 8:05 a.m.	9:00 – 9:05 a.m.	10:30 – 10:40 a.m.	*Welcoming Remarks* *Greg Griffin, NSAA President and Program Chair and State Auditor (GA)*
7:05 – 7:55 a.m.	8:05 – 8:55 a.m.	9:05 – 9:55 a.m.	10:40 – 11:30 a.m. (50 min)	*General Session* *Speaker:*
7:55 – 8:05 a.m.	8:55 – 9:05 a.m.	9:55 – 10:05 a.m.	11:30 – 11:40 a.m.	*Break*
8:05 – 8:55 a.m.	9:05 – 9:55 a.m.	10:05 – 10:55 a.m.	11:40 – 12:30 p.m. (50 min)	*General Session* *Speaker:*
8:55 – 9:10 a.m.	9:55 – 10:10 a.m.	10:55 – 11:10 a.m.	12:30 – 12:45 p.m.	*Break*
9:10 – 10:00 a.m.	10:10 – 11:00 a.m.	11:10 – 12:00 p.m.	12:45 – 1:35 p.m. (50 min)	*General Session* *Speaker:*
10:00 – 11:00 a.m.	11:00 – 12:00 p.m.	12:00 – 1:00 p.m.	1:35 – 2:35 p.m.	*Lunch*
11:00 – 11:50 a.m.	12:00 – 12:50 p.m.	1:00 – 1:50 p.m.	2:35 – 3:25 p.m. (50 min)	*Presentations by NSAA's Excellence in Accountability Award Winners Small Performance Audit and Large Performance Audit*
11:50 – 12:05 p.m.	12:50 – 1:05 p.m.	1:50 – 2:05 p.m.	3:25 – 3:35 p.m.	*Break*

Pacific	Mountain	Central	Eastern	Topic / Speakers
12:05 – 1:05 p.m.	1:05 – 2:05 p.m.	2:05 – 3:05 p.m.	3:35 – 4:25 p.m. (50 min)	*Presentations by NSAA's Excellence in Accountability Award Winners* *Special Project and Forensic Report*
			4:25 – 4:30 p.m.	*Conference adjournment*

CPE Information

Learning Objectives:	At the conclusion of this conference, participants will be able to:

- Recount changes to the roles and responsibilities of state auditors
- Identify and discuss upcoming changes to standards issued by the Government Accountability Office and the Governmental Accounting Standards Board
- Apply practical information learned through case studies from peer offices and organizations
- Discuss state government financial management as it relates to the broader, national fiscal outlook for the nation

Level of Knowledge:	Overview.
Education or Experience Prerequisite:	No prerequisites are required.
Advance Preparation:	No advance preparation is required.
Fields of Study:	Sessions will be offered in fields of study including Accounting (Governmental), Auditing (Governmental), and Personal Development.
Delivery Method:	Group-Internet Based
CPE:	14 credits have been recommended for the conference
Attendance Requirements:	To obtain CPE credit for this event, participants must submit attendance verification codes provided during each session.
Refunds, Cancellations and Complaints:	A processing fee of $50.00 may be charged for any cancellation received less than one week prior to the start of the conference. Complaints: For more information regarding administrative policies such as refunds and complaints, please contact our offices at (859) 276-1147.

The National Association of State Auditors, Comptrollers and Treasurers is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: https://www.nasbaregistry.org/.

2021 NSAA Annual Conference
Topic Survey Results

TOPIC (Ranking: 5=high, 1=low)	Category	Ranking
State Auditor Emerging Issues Roundtable	MISC	4.56
Post Pandemic - Workplace of the Future	HR	4.35
GAO Update	A&A	4.24
Data Analysis Tools and Innovative Data Analytics	IT	4.23
Single Audit Update, including the impact of COVID-19 Funding and Revisions to the Uniform Guidance	A&A	4.22
How to Improve Morale and Productivity in your Office	HR	4.21
Building and Developing the Next Generation of Leaders	HR	4.18
Managing Teams in a Virtual Environment	HR	4.18
Using Technology Effectively in Audits to Increase Productivity and Efficiency	IT	4.16
Staff Recruitment and Retention: How to Attract and Retain the Best in a More Competitive Hiring Environment	HR	4.11
How to Increase Audit Impact	A&A	4.02
Improving Workflow and Productivity	HR	3.98
Automated Auditing Tools: Which Ones Work?	IT	3.98
Emerging Trends in Technology	IT	3.98
Best Practices in Detecting Fraud	A&A	3.97
Data Reliability: How Can We Ensure the Accuracy and Reliability of Data?	A&A	3.96
Governmental Accounting Standards Board (GASB) Update	A&A	3.93
Improving Communication Skills	HR	3.86
Budget Outlook for the States	MISC	3.82
AICPA Update	A&A	3.79
Survival Skills for Leaders in Challenging Times	HR	3.79
Staff Evaluations and Promotions: Best Practices	HR	3.75
Communicating Results of Audits: using social media to share audit reports, external & internal communication strategy best practices, etc.	A&A	3.74
Auditing Medicaid: Identifying Improper Payments through Analytics and Other Techniques	A&A	3.67
Succession Planning: Reorganizing/Restructuring/Realigning your Organization to Successfully Deal with Retirements	HR	3.67
Preventing a Data Breach: Assessing Risk and Identifying Prevention Techniques	IT	3.65
Employee Mentoring/Coaching	HR	3.63
How to enhance cyber security in our organizations and in our auditees	IT	3.61
Use of Data Visualization Tools in Audits	IT	3.60
Artificial Intelligence and its Impact on Auditing	IT	3.51
Effective Cross-Matching and Sharing of Databases	IT	3.50
Best Practices in Financial Auditing	A&A	3.49
Protecting Confidential Data During the Course of an Audit	A&A	3.49
Difficult Conversations with Employees: Tips and Guidance	HR	3.49
Big Data: Challenges and Opportunities for States	IT	3.49
Data Access Issues	A&A	3.47
Computer Forensics	IT	3.47
Addressing Audit Risk in Performance Audits	A&A	3.42
Best Practices in Performance Auditing	A&A	3.40
What does it mean to have an inclusive work environment?	HR	3.39
Transparency Initiatives: Increasing Transparency in Government and Audit Responsibilities	A&A	3.36
Economic and Community Development Incentive Programs – Do They Really Pay Off for States? What Works, What Doesn't?	MISC	3.25

Social Media: Using it to Your Office's Advantage	HR	3.23
The Cloud: Issues and Challenges, Particularly in the Area of Security	IT	3.21
Mobile Devices: Positives and Pitfalls (BYOD, Management, Security, and Legal Issues)	IT	3.12
Blockchain and Artificial Intelligence – Usage and Application in Audits and Financial Processes	A&A	3.09
Use of Enterprise Management Tools	IT	2.95

Other Suggested Accounting or Auditing Topics/Speakers (name of person suggesting is in parentheses)
Auditing in Remote Environment (Katina Bell, NC)
Using data visualizations in auditing (Kade Minchey, UT Leg Aud) Kade volunteered to speak on this.
Marketing/Communicating the audit function (audits are a bright spot of credibility in a world of disagreement) (Kade Minchey, UT Leg Aud) Kade volunteered to speak on this.
I would again recommend Nathan Mueller as a potential speaker. He gave an hour presentation at our 2019 GAO intergovernmental audit forum and was very well received. He provides a unique view into the impact of fraud on the fraudster (he committed an $8 million fraud, was convicted, served his time, and now speaks on the experience). His speaking fee is modest (I think we paid him around $1,500) and the content of his presentation is very engaging. (Justin Stowe, KS)
The evolving audit process: Everything evolves ..work, learning, individuals, societies – and processes like the audit are no different. The inevitable application of improving technologies and techniques has had a profound effect on the way audits can be delivered and the ripples of that effect are accelerating and gaining momentum. (Bill Capers, MA)
Melisa Galasso - Single Audit topics (Jennifer Curran, SC OSA)
I (Aaron Jewell) would be interested in helping present "Single Audit Update, including the impact of COVID-19 Funding and Revisions to the Uniform Guidance" if the topic is selected.
A round-table presentation on the unemployment fraud experienced by many of our states may be a relevant topic for this year. Similarly, Medicaid will continue to be an important topic for state financial, single and performance audits. For these topics, it's helpful for presenters to address how material relates to financial, single, and performance audits so the different state audit shops can see the connections. (Scott Deviney, WA)
Scope creep - how to avoid how do do it right. (Katrin Osterhaus, KS)
Unemployment Fraud (Dave Kaschak, NJ)
Detecting Fraud- Craig Kubicek, CPA, CFE of our office has a presentation he does discussing Fraud Cases we have uncovered, how found, results, outcomes.   Usually 1 hour presentation can be longer if needed. Has test cases to add audience participation. If interested, let us know. (Mary Avery, NE)
While I do not have any suggested speakers, too many times people volunteer to speak, either individually OR as part of a panel.... and the topic will be "Best Practices for ????" yet what we get as an audience is what they have done. It isn't truly "best practices".   So for all the topics above that start out "Best Practices" please ensure that the presenter(s) have identified, truly, best practices and that is what the session is about... Also, this is the case on some other topics....presenters get up and present "what they do" but it may not really be a good way to do it.... (Beth Wood, NC)
Other Suggested Human Resources Topics/Speakers
Increasing diversity in the work place, how to attract a more diverse work force. (Bob Hinkle, OH)
I would gladly volunteer Kristen Rottinghaus, one of my audit managers, to discuss how we restructured our selection process to help us better identify top talent. We've had a lot of interest on this topic when we've shared it with other local and state audit offices in the past. (Justin Stowe, KS)
After working remotely for several months, audit teams have been rethinking how they approach workplaces and work processes in the coming months. Audit might embrace recent lessons learned from the virtual workplace to build more flexibility and adaptability into audit operations going forward. Audit offices need to prepare their people to build back better and differently, such as; how people work, where they work, and the tools they use. Rapid technological advancements pose a significant challenge to audit functions at organizations of all sizes. Part of this strategy for some organizations includes the hiring of data scientists who bring a new skill set that helps the audit function capitalize on new technological tools. Part of the strategy includes training current staff members to use new tools. (Bill Capers, MA)
Diversity, Equity, and Inclusion (probably similar to inclusive work environment) (Lisa Collier, TX) Suggested speaker - Rachel Rosen with Spark Leadership for Diversity, Equity, and Inclusion

How to evaluate productivity - traditional time in chair vs. other KPI (could fit under how to improve morale and productivity); Corrective action plans - if and when to use them (could fit into difficult conversations with employees) Trust - paradox (suggested speaker Justin Stowe - KS) (Katrin Osterhaus, KS)

Other Suggested Information Technology Topics/Speakers

The relationship between the use of technology and auditing tools and audit standards. (Bob Hinkle, OH)

Emerging technologies are altering the audit and financial reporting environment substantially, and this change is accelerating. Artificial intelligence (AI), robotic process automation (RPA), and blockchain are changing the way business gets done, and some auditors are leading by transforming their own processes. In this evolving environment, it is more important than ever for the key individuals in audit and management to have a strong grasp of roles, responsibilities and this evolving process. As the use of emerging technologies in the audit and financial reporting process increases, it becomes less likely auditors can design traditional substantive tests (e.g., test of details or substantive analytical procedures) that, by themselves, would provide sufficient appropriate audit evidence. (Bill Capers, MA)

IT and technology is very important, but the value for the NSAA conference is in the big picture (vs the NSAA-IT conference where the value is in the details) (Scott DeViney, WA)

Someone should address the use of data analytics from the standpoint of small local governments who do no have ERM systems. Everything is always presented from the viewpoint of large governments that have data that can be analyzed. Small local governments do not have this in most cases. (Jerry Durham, TN)

Interactive charts for audit reports (Katrin Osterhaus, KS)

How to enhance cyber security in our organizations and in our auditees - I could talk about it for a bit. (Katrin Osterhaus, KS)

Other Suggested Miscellaneous Topics/Speakers

I would heartily recommend that Scott Frank, from the Washington State Auditor's Office serve, once again, as the moderator for the emerging issues roundtable. (Justin Stowe, KS)

Budget outlook makes sense only if it's tied to audit ideas, risks or action items for State Auditors. (Scott DeViney, WA)

The decentralization of government. We have component units, districts, joint ventures, authorities, related organizations, etc. All of these decentralized entities require boards, accounting, audits, etc. These duplicative services cost a lot of taxpayer money. Many of these organizations are not represented by vote of the citizens because of the decentralization. (Jerry Durham, TN)

Economic/community incentive programs - suggested speaker Kristen Rottinghaus (KS) (Katrin Osterhaus, KS)

2021 NSAA Annual Conference
Topic Survey Results

ACCOUNTING AND AUDITING TOPICS (Ranking: 5=high, 1=low)		Ranking
GAO Update		4.24
Single Audit Update, including the impact of COVID-19 Funding and Revisions to the Uniform Guidance		4.22
How to Increase Audit Impact		4.02
Best Practices in Detecting Fraud		3.97
Data Reliability: How Can We Ensure the Accuracy and Reliability of Data?		3.96
Governmental Accounting Standards Board (GASB) Update		3.93
AICPA Update		3.79
Communicating Results of Audits: using social media to share audit reports, external communication strategy best practices, internal communication strategy best practices, etc.		3.74
Auditing Medicaid: Identifying Improper Payments through Analytics and Other Techniques		3.67
Best Practices in Financial Auditing		3.49
Protecting Confidential Data During the Course of an Audit		3.49
Data Access Issues		3.47
Addressing Audit Risk in Performance Audits		3.42
Best Practices in Performance Auditing		3.40
Transparency Initiatives: Increasing Transparency in Government and Audit Responsibilities		3.36
Blockchain and Artificial Intelligence – Usage and Application in Audits and Financial Processes		3.09
HUMAN RESOURCES TOPICS (Ranking: 5=high, 1=low)		
Post Pandemic - Workplace of the Future		4.35
How to Improve Morale and Productivity in your Office		4.21
Building and Developing the Next Generation of Leaders		4.18
Managing Teams in a Virtual Environment		4.18
Staff Recruitment and Retention: How to Attract and Retain the Best in a More Competitive Hiring Environment		4.11
Improving Workflow and Productivity		3.98
Improving Communication Skills		3.86
Survival Skills for Leaders in Challenging Times		3.79
Staff Evaluations and Promotions: Best Practices		3.75
Succession Planning: Reorganizing/Restructuring/Realigning your Organization to Successfully Deal with Retirements		3.67
Employee Mentoring/Coaching		3.63
Difficult Conversations with Employees: Tips and Guidance		3.49
What does it mean to have an inclusive work environment?		3.39
Social Media: Using it to Your Office's Advantage		3.23
INFORMATION TECHNOLOGY TOPICS (Ranking: 5=high, 1=low)		
Data Analysis Tools and Innovative Data Analytics		4.23
Using Technology Effectively in Audits to Increase Productivity and Efficiency		4.16
Automated Auditing Tools: Which Ones Work?		3.98
Emerging Trends in Technology		3.98
Preventing a Data Breach: Assessing Risk and Identifying Prevention Techniques		3.65
How to enhance cyber security in our organizations and in our auditees		3.61
Use of Data Visualization Tools in Audits		3.60
Artificial Intelligence and its Impact on Auditing		3.51

Effective Cross-Matching and Sharing of Databases		3.50
Big Data: Challenges and Opportunities for States		3.49
Computer Forensics		3.47
The Cloud: Issues and Challenges, Particularly in the Area of Security		3.21
Mobile Devices: Positives and Pitfalls (BYOD, Management, Security, and Legal Issues)		3.12
Use of Enterprise Management Tools		2.95
MISCELLANEOUS TOPICS (Ranking: 5=high, 1=low)		
State Auditor Emerging Issues Roundtable		4.56
Budget Outlook for the States		3.82
Economic and Community Development Incentive Programs – Do They Really Pay Off for States? What Works, What Doesn't?		3.25

NSAA 2020 ANNUAL CONFERENCE
June 3-4 | VIRTUAL TRAINING

Evaluation Report

Statements:	When Internal Control Failure…	Using Various Communication…	GASB Update	Ensuring State Audit Organizational…	Fostering a Learning Culture in Your Org.	Chart Your Course…	Emerging Issues Roundtable	Motivational Strategies for Overcoming Challenges	Leveraging Technology in Data Analytics…	Creating New Paths to Leadership-Optimizing Performance	Single Audit Update	Presentations by NSAA's Excellence in Accountability Award Winners	Total averages per statement
1. Stated learning objectives were met.	6.23	6.51	6.42	6.07	6.43	6.21	6.28	6.49	6.28	6.33	6.49	6.45	**6.35**
2. Stated prerequisite requirements were appropriate and sufficient.	6.25	6.39	6.31	6.15	6.38	6.22	6.26	6.38	6.24	6.32	6.43	6.40	**6.31**
3. Course content was relevant to my professional responsibilities.	6.29	6.42	6.27	6.15	6.4	6.26	6.27	6.1	6.22	6.37	6.39	6.37	**6.29**
4. Program materials were relevant and contributed to the achievement of the learning objectives.	6.19	6.44	6.32	6.05	6.29	6.17	6.16	6.18	6.16	6.24	6.41	6.43	**6.25**
5. Time allotted to the learning activity was appropriate.	6.3	6.33	6.27	6.02	6.37	6.17	6.15	6.54	6.23	6.33	6.21	6.39	**6.28**
6. Instructor(s) was effective.	6.02	6.5	6.47	6.01	6.4	6.16	6.31	6.57	6.27	6.34	6.47	6.48	**6.33**
Total averages per session:	**6.21**	**6.43**	**6.34**	**6.08**	**6.38**	**6.12**	**6.24**	**6.38**	**6.23**	**6.32**	**6.40**	**6.42**	

Overall Conference Score: 6.30
Respondents: 122

MI-AUD-22-0310-A-000012

Individual Session Comments:

When Internal Control Failures Result In Crisis- Lessons Learned from the MA RMV Investigation

- A great presentation! Our office loved it!
- The content was relevant, but I found the presenter to be ineffective. Very difficult to follow and stay engaged.
- Great example of how tone at the top is important.
- Very interesting.
- He appeared to be reading.
- Wonderful speaker. Timely and relevant audit topic.
- I really liked this session and the speaker. I never thought in terms of "levels of defense."
- Slides were a little text heavy. The overall message was a good balance of details of the problem and how to solve. Interesting perspective to discuss the layering of control failures.
- Excellent topic; very relevant!
- I know there was a lot of material to cover but I don't like it when presenters read the presentation.

Using Various Communication Mediums to Increase Impact and Reach a Broader Audience

- Both presenters were effective. Very good session.
- Brianna and Mike always have creative solutions. I appreciated them sharing experiences and ideas.
- Liked the examples of executive summaries.
- Great ideas were shared.
- Mike was very pragmatic and offered great suggestions for developing relationships with the media and how to work around to get your message out and heard. I really enjoyed his presentation!
- Session gave some good ideas about using visual to get points across.
- Very interesting!
- The comments related to relationships with media and other outreach are hard to apply as states differ greatly.
- Hoping to use some of the things I took away from this session.
- Really enjoy hearing what other state audit offices are doing to stay current and innovate.
- The presenters could have used more time. This was a very informative topic.

GASB Update

- As a performance auditor, this information was completely outside my domain.
- These two great men will be missed at the GASB. I do hope they can return in some capacity to teach us in the future.
- I will miss the "Davids". Thank you for sharing your years of expertise and sense of humor. Good luck to you in future endeavors.
- Not applicable to my role, but always good to know about GASB updates.
- David Vaudt has been a great friend to NSAA and the highest level professional representing governmental accounting as the chair of GASB. David Bean has been the standard in governmental accounting at GASB for all of us for so long--his ability to deliver such complicated material in such an understanding manner is unmatched in the standard setting world and he will be sorely missed in this profession.
- Good level of helping the group understand what is coming on the horizon, why certain projects are established, and how we can assist the GASB by providing feedback.
- Mr. Bean always does an excellent job!
- The presenters could have used more time.

Ensuring State Audit Organizational Resiliency in a Pandemic Environment

- I thought there would be more information related to business continuity and examples of agencies who had used best practices when needed; or who had not and what happened as a result.
- Ms. Bronner's presentation was not appropriately scaled to the knowledge of her audience on federal action in response to COVID-19. As a result, the presentation did not add as much value as it could have if other content was emphasized.
- Very good session and very informative.
- First time I ever heard Gila speak and really liked her presentation.
- Timely topic. The graphics in the presentation were helpful to visualize the things our offices are dealing with during the pandemic and foreshadowing what will be needed next. There was not sufficient time to really assess how we might apply lessons learned, what are the steps to get that started.
- Bronner's portion was excellent.
- The presenters could have used more time.

Fostering a Learning Culture in Your Organization

- Good presentation. Jessica is an engaging speaker, and I liked how they incorporated Beth's specific experiences to make the points more tangible.
- Jessica was particularly effective.
- Would love to hear more from Jessica.
- Jessica was an excellent teacher. Her materials were well organized, and she appropriately considered her audience when developing her content. Please invite her back again!
- Great session.
- Very well done...both presenters were engaging and offered cogent suggestions.
- The format of this worked well and was effectively used in several sessions. May have been good to hear from other states as well.
- Very informative session and great session leaders.
- Jessica was fantastic!

Chart Your Course: Develop Adaptive Analytics Technology Responsiveness

- Instructors mentioned Tableau and Agile. It would have been nice to ask them to explain what training their auditors had to use both of those technical tools.
- Great presentation from Penny and Tom!
- Really enjoyed both of these presenters. They both have a wealth of knowledge in their fields and presented their information in a very organized, interesting manner.
- Very helpful to understand how success in a data analytics initiative recognizes the change and innovation mindset. It was also helpful to have the perspective from the data analytics and intersections to IT.
- I got a few key nuggets that were helpful (e.g., "Think big, start small, and scale fast") but overall, I didn't find the presentation gave a lot of guidance on data analytics.

Emerging Issues Roundtable

- Scott did a good job under the circumstances. Hard to have an open discussion virtually.
- This was a hard session to do virtually, but I think Scott Frank did a good job. The topics were a little too focused on COVID-19. The remote auditing topic was the most useful.
- Probably could have used a little more time, but I understand the difficulties coordinating attendance involving four different time zones (could not really push past 6 p.m. ET).
- Session leader did a great job as always and managed the virtual format well, but I do not believe this format lends itself to the kind of free discussion I would want to hear.
- I like these roundtables and I can always use more Scott Frank at these conferences.
- Recommend more time and more open discussion, i.e., without pre-scheduled topics or permit topics to run their course.
- This session typically is very effective at our conferences but as a virtual session I don't think it worked as well. Scott does a really nice job, so it is no reflection on him. It's just the format is not conducive to robust discussion.
- I think the roundtable was very difficult online--it's always great and Scott always does a great job in person. But, virtually was difficult thing to do. So, this really wasn't about Scott, more about having a roundtable with a hundred people online, and interaction is hard to have when it's not an in-person conference. He can't see us, and we can't see each other--so, just hard to do virtually.
- I don't think this was as effective virtually. You may consider finding an alternative if we have to do virtual sessions in the future.

Motivational Strategies for Overcoming Challenges

- Extremely inspirational and words of wisdom can be relayed to others for motivation in all areas of life.
- Great speaker and great story.
- Very motivating.
- Thank you for including this in the program. A lovely person and inspirational training.
- A VERY inspirational discussion.
- I really enjoyed Adrianne Haslet's presentation. It was awesome!
- Did I get a lot out of this that will help me professionally? Not really, but who cares? Adrianne is an engaging speaker with an inspiring story. I love having a session like this at every conference.
- This was a very inspiring presentation.
- Very inspirational.
- Inspiring story.

- Wow! She was inspiring and motivational. Thank you for having her open up day two!!
- Great motivational speech! Would have preferred less political content.
- Very inspirational. Great!
- WOW!! Great motivational speaker.
- Remarkable story, but I don't feel she got into her topic or motivation. Remarkable young woman though.
- Has to be one of the top presentations in my 12 years of doing this. Her heart, spirit and passion are as American Spirit as it gets. I only wish I would have gotten to see her in person to say, "thank you". Just fantastic!!
- Very inspirational story I was unaware of and will now be following.
- Inspiring story.
- Inspiring. On a personal note, I am very involved with the Elks and will suggest Adrianne as a speaker at some of our youth-based dinners.
- It was privilege to hear from a marathon bombing survivor. Her story is inspiring and motivating. I thought she was an excellent choice for speaker.
- Very inspiring - excellent choice of speaker.
- Moving story. Glad it was virtual so I didn't have to worry about the tears rolling down my cheek.
- Adrianne was amazing and such an inspiration to all! This presentation brought me to tears. Excellent speaker!
- Very motivational. Awesome!
- Great opening speaker! Loved her.
- Incredibly inspirational! Thank you NSAA for securing this presenter!
- So inspiring!

Leveraging Technology in Data Analytics, Employee Retention and Meeting Standards

- Not enough time for questions.
- This felt like three presentations cobbled together into one, with a very loose technology nexus. I got some pretty good nuggets out of this, especially hearing about Michigan's rotation program for data analytics. Despite being a bit disjointed, overall the session was successful.
- Really enjoyed the section on employee engagement and retention.
- Kimberly was well prepared, knowledgeable, and represented her office well by sharing valuable IT-specific content. Steven's contributions were not, on balance, as valuable.
- Having a specific state provide real world ways to address these challenges was helpful. A panel approach may have been useful for this type of presentation.
- Kimberly was great and the slides were very instructive.
- Employee retention section was especially valuable.
- I really liked the format with the presenter asking questions of the other presenter to provide context and examples relevant to the state auditor community.
- I enjoyed the interview aspect.

Creating New Paths to Leadership – Optimizing Performance

- I wish we had a few more minutes for this.
- Dr. Stewart provided excellent research.
- This is an important topic and Dr. Stewart presented it effectively. Lots of good stuff in this one.
- He was a great presenter who really made you think about how you lead.
- Really enjoyed this presentation. learned that different management styles may be ok but may need to be reevaluated with different teams.
- I loved the energy that Dr. Stewart brought. He had a way of connecting with people, even virtually. That is so good to see and very inspiring.
- Appreciated the time the instructor took to discuss/explain intrinsic motivation.
- Very good speaker.
- I thought this was the best presentation of the conference.
- I think this was my favorite session.

Single Audit Update

- There is always a lot to consume. Tammie does a nice job, but it tends to be rushed because of the amount of material she has to share.
- I don't work on the Single Audit, but the CARES Act makes this important for all of us. I feel bad that Tammie always has to be the bearer of bad news, and this was no exception. Sounds like the Single Audit will be a mess this year.

- Tammie is fantastic.
- Always good to hear from Tammie and her insights.
- Very timely and relevant course detail or information.
- This is a key session from a valuable and knowledgeable presenter. Thank you, Tammie!
- More time was needed for this important info.
- Very organized and knew the subject matter well. Was interesting and shared human side, which was nice.
- Well done Tammie. The session cleared up some uncertainties surrounding the CARES Act.
- Tammie provided timely and directly relevant information for state auditors.
- Thank you for providing down to the minute updates on a moving issue.
- Very timely and relevant session. Some of her verbal comments were more significant and meaningful than what was presented in the slides.
- Tammie was very knowledgeable with pertinent recent information!
- The presenter could have used more time. The topic is very timely and important to the audit community.

Presentations by NSAA's Excellence in Accountability Award Winners

Michigan
- Great projects.
- A good audit and a lot of good information.
- I would have enjoyed even more time for the presentations.
- Great job!

New York
- Outstanding work.
- In our state, we're looking at conducting a performance audit of how local governments are overseeing the work of their contractors for homelessness services. This was really helpful to see what NY has done.
- Again, I would have enjoyed a little more time for these presentations. They were very good.
- Great job!
- Technical difficulties were a bit frustrating.
- Great work and great presentation. Loved this.
- Great photos to tell the story!
- Unfortunate audio problem with Trina early on but cannot be helped in a virtual learning environment.

Oregon
- He was rushed. Needed time for more discussion.
- Kip is an engaging speaker, and this is a really good audit.
- Great job! Great presentation.
- Ran out of time. I would have liked to have heard more. Should the large audits be allotted more time? Or start with largest audits first?
- I always enjoy Kip's presentations. He is a very effective presenter.
- Good speaker--would like to hear more from him in the future.
- I enjoyed listening to this presentation the most of the award winners. The high-level discussion of what the audit meant to the state was most helpful.
- Kip is a fantastic speaker.

California
- Fascinating. Wish we had more time for this one.
- This was very interesting!
- I like what CA has done with their high-risk dashboard. We have a similar tool in our state, but I think there are some things we could learn from how Elaine's shop has implemented this.
- Great job! Great project for local governments.
- Presentation was too long and cut into the next one.
- Could have allotted a little more time for this presentation.
- Session could have used additional time.

Washington

- Great job.
- I'm a bit biased, but I think this report is fantastic. I absolutely love that Washington's biggest public sector fraud of the last 20+ years was discovered by basic questioning and skepticism during a routine financial audit.
- Having to rush through a bit to get completed was the only complaint. More time should have been given to this and several other actual audits that seem to have major findings and outcomes. More time should have been allotted to these presentations to learn more about the processes used to get the end results (examples: when did they seek legal opinions, roadblocks, overcoming constraints, etc.).
- Great job! Could have been a full presentation
- Was the most interesting of the award winners, but presenters were forced to rush through the presentation because the previous one went over. No time for Q and A.
- Very interesting!
- Great example of financial auditors finding fraud!
- Great findings.
- Would have enjoyed more time spent on this presentation.
- I would have loved more time to discuss this further. Very interesting. I have already looked up their report. Thank you for sharing.

General conference comments

- The virtual conference was really well done. I missed seeing everyone and the visit to Boston, but the conference agenda was just as effective virtually.
- The entire program was great!
- I enjoyed the conference very much. It was conducted in a timely manner and all of the presenters were very good. The conference was very informative and inspiring.
- Great virtual effort! Always honored to be included and attend.
- Conference leader should let people settle in a couple minutes after planned breaks before announcing the CPE attendance code. A couple of times I was returning to my computer seconds after the 1st code for the session was announced. I have several missing CPE codes which are not representative of my attendance throughout the entire conference. For example, in the session titled "Fostering a Learning Culture in Your Organization," I missed 2 of the CPE codes, but answered the poll question which came soon after the session started.
- Excellent content and presenters. My only suggestion going forward is that we limit the length of presentations to 40 minutes to allow for more questions. I think this is especially important in videoconferencing since there is no ability to speak to a presenter privately after the session.
- Considering it was a virtual conference I thought it was really good. I commend both NASACT staff and Suzanne Bump and her staff for doing a great job under difficult circumstances.
- I appreciated the efforts to make the conference virtual.
- Thank you for offering this conference as a virtual event. The savings on travel/hotel/food enabled me to "attend". This event would be great every year to catch those (like me) who would never have the opportunity because of costs and time. One suggestion is that with the highly financial trainings (GASB and Single Audit Updates), offer alternatives, I'd love to have a training in governance areas such as risk assessments, oversight and monitoring, and strategic planning.
- Overall the program was great. An in-person conference is always much better for networking and knowing if your audience is engaged or not, but understand why we couldn't have it that way. Good job with the switch and Amber was great!
- Great job! Thank you!
- Some content was helpful and applicable, but I would just say to watch for speakers that go on and on about areas that do not apply. It's not that they weren't good, it just wasn't the most helpful. Overall, it was a good conference and was appreciated. The speakers that were amazing, hit it out of the park, the ones who were not as good could have been a little more lively and applicable. Thank you all for this great learning experience!
- Under the current circumstances, the conference was a success, though I can't wait to get back to seeing folks in person.
- One thing I would have liked was an attendee list. Not knowing who else was tuning in made it feel even more distant.
- This was one of the strongest course content conferences that we have had recently. It was fantastic except not being able to get together in person. Well done to the entire planning, development and production staff.
- I thought it went great in spite of it having to be virtual.
- While I sincerely missed the in-person interaction, the virtual format provided adequate CPE.
- The conversations during breaks and sharing meals is a learning experience that does not occur virtually (although pleased to not gain my conference 5 lbs!). The conference was well organized. Great job. Ehugs.
- Good job on making this conference work through technology!

- Excellent job! The content of the conference was great. As usual the NSAA and NSACT staff made it very easy to participate even in the virtual environment.
- This conference was excellent, and all the speakers were very interesting.
- The conference materials and speakers were wonderful and handled the adjustment to the virtual experience versus in person really well. This was my second year attending this conference and I very much enjoy learning from my peers and seeing the great work auditors are doing across the country. I would love to see smaller round table topics in the future where audit shops could share information and strategies around particular subject matter.
- Good job of handling this virtually. It went very smoothly from my perspective, while I'm sure there were many things going on behind the scenes not evident to the viewers.
- Great conference - first time attending - plan to attend in future.
- Disappointed that we couldn't meet in person (I agree with the cancellation), but very thankful we had this alternative. As always this was a very good conference. It was frustrating at times that courses went over the timeframe. I appreciate the NASACT & NSAA staff for their hard work in putting this conference together and I will also be virtually attending the NASACT conference in August. Stay safe!
- Virtual conference went well.
- The remote conference worked out very well.
- We should consider keeping this as an option in future conferences for states with budget, travel, or other (banned states) barriers.
- Looking forward to the next in-person conference!
- Great conference. Everyone involved did a great job adjusting to the virtual setting. However, I missed seeing everyone.
- This was a fantastic virtual conference....so interesting and well done. I'm sure it was difficult to pull together, given the last-minute logistics, but it went very smoothly, and all of the sessions were relevant and helpful. Kudos to the Massachusetts and NSAA teams that pulled this off! Job well done.
- Congratulations to Suzanne and the NASACT staff for pulling this off. The conference agenda overall was a great success. I am pleased to hear there are plans to hold the conference in Boston next year. I really missed the opportunity to network and catch up.
- Excellent conference--missed going to Boston, but Suzanne did a great job--as well as all the NASACT staff as usual. Great work and information.
- I thought that the conference was done very well virtually. I'm sure a lot of hard work went into making it a virtual conference. Well done!
- Nice job converting to the virtual event. While I missed the networking, I feel I did receive the same quality CPE!
- Congratulations to NSAA for pulling together this virtual conference. It went very well given the format and was very informative. Great job to all the speakers who overcame technical difficulties and delivered great presentations.
- It was a good conference but would have been better in person.
- NSAA and President Bump did an excellent job facilitating the conference in a virtual manner. I missed seeing more people from around the country via video as they were speaking/asking questions.
- Well done. I enjoyed it.
- State Auditor Bump, the NASACT team, and all involved did a great job.
- This was the first virtual conference that I have attended. I did not know what to expect, and although I missed the physical interactions of past NSAA conferences, I thought this one was well done.
- It was excellent. The virtual experience was excellent.
- I think the electronic webinar format is really valuable for people who may not be able to travel to the site of the conference. Maybe in the future, for live and in-person events, a concurrent live stream could be beneficial and allow more individuals to participate in trainings.
- Well done!
- Good conference overall. Thanks for forging ahead in a virtual format.
- This was my first NSAA conference. I wish this conference was offered virtually every year. Small state budgets do not always provide funding for travel, so the virtual learning experience was a huge bonus for our office this year. Thank you for providing high-quality training!
- This was my first virtual conference and I must commend the organizers for doing a wonderful job organizing the event. Wonderful and relevant topics. Great speakers. Thank you.
- It was a great conference, especially for having to hold it remotely. Thanks for an awesome job!
- Everyone did a tremendous job, pulling off a conference virtually. State Auditor Bump kept things moving along, providing good summary comments at the end of each session, and was humorous and humble. Congratulations to her on a

successful conference and year as NSAA President. In the future, is it possible to have a list of attendees and a chat room where there can be interactions with participants during presentations and during breaks? I just wonder if there is a way to create some of those side conversations that are so key when you attend a conference in person. Thanks again to everyone for a great conference, good content, and good speakers.

- I really enjoyed the training because it covered different important topics.
- Good seminar. Should consider opening up all conferences on-line and live. Would increase revenue for NSAA and NASACT. Principals could attend in person and have separate rate where more staff can get CPE.
- Good virtual conference. Very relevant and current information in the sessions. Nice job!
- Thank you! Good topics. Good speakers.
- Good overall. Thank you.
- Great job for a virtual conference! Next time, please give a bit more time to record the CPE code - screen was only up for a couple seconds.
- Great conference! I missed seeing everyone! It would have been nice to have the list of attendees with email addresses like we usually get in our packets.
- NSAA/NASACT did a great job organizing and managing this virtual conference. Thank you,
- Great job putting on a virtual conference in difficult times.
- Great job all!
- Excellent opportunity for sharing. Recommend additional time for emerging issues roundtable and other direct interaction, though realize it's difficult when meeting virtually. Also recommend additional time on award-winning audits.
- Great job given the unique circumstances of having to go virtual on limited notice. Overall pretty seamless. I wouldn't have been able to attend in person, so this opportunity was rare and appreciated.
- I thought you all did a great job considering COVID-19 and the end of the world as we knew it.

From:	Dayne Newquist
To:	Doug A. Ringler
Subject:	RE: Audit Finding during Covid-19 Spending
Date:	Thursday, January 28, 2021 11:12:26 AM
Attachments:	image010.png
	image012.png
	image013.png

[Caution - this email is from an external source]

Hi Doug,

Thank you for the clarification.

Be safe and have a great week!

Dayne Newquist | Partnership Building

Office: 630.501.1507 x 720

Mobile: 812.361.5333

www.cardintegrity.com

Card Integrity

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This email is confidential and may be legally privileged. It is intended solely for the addressee. If you are not the intended recipient, any disclosure, copying, distribution or other action taken in reliance on it is prohibited. If you have received this email by mistake, notify the sender and delete the email.

From: Doug A. Ringler <dringler@audgen.michigan.gov>

Sent: Thursday, January 28, 2021 6:19 AM

To: Dayne Newquist <Dayne.Newquist@cardintegrity.com>

Subject: RE: Audit Finding during Covid-19 Spending

Thank you for your interest in our work. As the State Audit Office, we have no responsibility for the executive branch's day to day activities, therefore I believe the Department of Technology, Management and Budget may be a better fit for the services you offer.

Take care.

---------- Forwarded message ---------

From: **Dayne Newquist** <messages-noreply@linkedin.com>

Date: Wed, Jan 27, 2021 at 6:10 PM

Subject: Audit Finding during Covid-19 Spending

To: Doug Ringler

Hi Doug,

I hope you are doing well. I just came across an article in Michigan Live website that mentioned your recommendation for tighter controls for expense management and alerting systems for DTMB. My company Card Integrity works with the State of Indiana to monitoring covid-19 spending and alerts. Our analyst found numerous accounting oversight during the pandemic months across the purchasing card program as well as the AP department. These same forensic analysts are currently working with clients in preparation for the Biden's Executive Order calling for full reimbursement of PPE spend through FEMA. I would be happy to set up a one hour presentation with our forensic analyst on how they are preparing our clients for this reimbursement process. They can also highlight how we are helping our government clients to become more strategic with their spend analysis and alerts. Let me know if there is any interest.

Thank you.
Dayne Newquist
Partnership Strategist at Card Integrity
dayne.newquist@cardintegrity.com
812.361.5333

Yes, interested…

No thanks…

View message

  View Dayne's LinkedIn profile

Paul J. Green

From:	Rowland, Sherri <srowland@nasact.org>
Sent:	Wednesday, January 20, 2021 4:05 PM
To:	Doug A. Ringler
Cc:	Craig M. Murray
Subject:	2021 Auditing in the States Survey
Attachments:	Instructions for Completing the Auditing in the States Survey.docx; 2021 Auditing in the States Survey.docx

[Caution - this email is from an external source]

On behalf of Daryl Purpera (LA), NSAA President, I am requesting each state audit agency complete a survey for the *Auditing in the States - 2021 Edition*. This is the NSAA publication that describes the duties, functions, and responsibilities of all state auditors and is a very valuable reference tool. This edition will contain updates to both the current and long-term information. The current information (Parts I, II, and III) consists of questions relating to current personnel, budgets, salaries, staffing, training, and IT – areas in which we would expect change from year to year. The long-term information (Parts IV, V, and VI) consists of questions in areas that are not likely to change from year to year, such as how the agency head is selected and the scope of the audit agency's authority. While current information is surveyed every year, long-term information is only surveyed once every three years, most recently in 2018.

The survey tool can be found on the Internet at the following link: survey.nasact.org. This survey tool saves your answers from year to year and you will only need to update information that has changed.

Craig, I have you listed as the survey contact. **Your user ID is your email address and your password is miaudit**. After you log in, please follow the attached instructions in completing the survey. Should you wish to have someone else set up as the user, please let me know.

To assist you in completing the survey, I am also attaching a Word document of the survey.

Please complete Parts I, II, and III, by **Friday, February 26**. Please complete Parts IV, V, and VI, by **Friday, March 26**.

If you need help with either the meaning of a question or the use of the survey, please contact me at srowland@nasact.org or by phone at (859) 276-1147.

Thank you,

Sherri Rowland, CPA
NSAA Association Director
NASACT
(859) 276-1147
www.nasact.org

Instructions for Completing the Auditing in the States Survey

1. Go to survey.nasact.org.
2. Log in using the information provided in the e-mail.
3. You will see Parts I - VI. Click on the **hyperlinked title** of each part to complete. At the end of each question there are four options (previous question, next question, save part, and complete part). Clicking on 'save part' will save any information you have entered in the survey part and set the status of the survey part to 'in progress.' Clicking on 'complete part' will save the information you have entered in the survey part and set the status of the survey part to 'complete.' Please note, after clicking on 'complete part' you can still make changes to your answers. However, the status of 'complete' will notify staff that you have completed a part of the survey.
4. If you need to see a list of the questions in each part, you can click on the magnifying glass to the right of the survey part. **Please note, you should not enter your responses in this view. If you do, you cannot save your answers when you get to the end. Also, if you have already responded to the questions, your response will not be populated in this view. To view, enter or edit your responses you must click on the notepad to the left of the question.**
5. You can print your answers from last year's survey by clicking on the printer icon to the right of each part.
6. Should you have any questions about or problems with the survey, please contact me at srowland@nasact.org or at 859-276-1147.

State [ ]
Office [ ]
Name of contact person [ ]
Contact person's phone [ ]
Email address [ ]

Part I. Characteristics of the Office/Agency Leadership – Current State Auditors and Deputies (as of January 2021)

1. Please provide the name and title of the current agency head (as of January 2021).

> Name [ ]
> Title [ ]

2. In which month and year was the incumbent auditor first appointed or sworn into office?

> Month [ ]
> Year [ ]

3. In which month and year does the present term expire?

> Month [ ]
> Year [ ]

4. What professional certifications does the current agency head have? Check all that apply.

> [ ] Certified Public Accountant (CPA)
> [ ] Certified Fraud Examiner (CFE)
> [ ] Certified Government Financial Manager (CGFM)
> [ ] Certified Internal Auditor (CIA)
> [ ] Certified Management Accountant (CMA)
> [ ] Certified Information Systems Auditor (CISA)
> [ ] Other (specify) [ ]
> [ ] Other (specify) [ ]
> [ ] Other (specify) [ ]

5. Please provide the name, title and professional designation(s) for the current deputy or chief assistant (as of January 2021)

> Deputy 1 [ ]
> Title [ ]
> [ ] Certified Public Accountant (CPA)
> [ ] Certified Fraud Examiner (CFE)
> [ ] Certified Government Financial Manager (CGFM)
> [ ] Certified Internal Auditor (CIA)
> [ ] Certified Management Accountant (CMA)
> [ ] Certified Information Systems Auditor (CISA)
> [ ] Other (specify) [ ]
> [ ] Other (specify) [ ]
> [ ] Other (specify) [ ]

MI-AUD-22-0310-A-000024

6.   Deputy 2 [ ]
          Title [ ]
          [ ] Certified Public Accountant (CPA)
          [ ] Certified Fraud Examiner (CFE)
          [ ] Certified Government Financial Manager (CGFM)
          [ ] Certified Internal Auditor (CIA)
          [ ] Certified Management Accountant (CMA)
          [ ] Certified Information Systems Auditor (CISA)
          [ ] Other (specify) [ ]
          [ ] Other (specify) [ ]
          [ ] Other (specify) [ ]

7.   Deputy 3 [ ]
          Title [ ]
          [ ] Certified Public Accountant (CPA)
          [ ] Certified Fraud Examiner (CFE)
          [ ] Certified Government Financial Manager (CGFM)
          [ ] Certified Internal Auditor (CIA)
          [ ] Certified Management Accountant (CMA)
          [ ] Certified Information Systems Auditor (CISA)
          [ ] Other (specify) [ ]
          [ ] Other (specify) [ ]
          [ ] Other (specify) [ ]

8.   Deputy 4 [ ]
          Title [ ]
          [ ] Certified Public Accountant (CPA)
          [ ] Certified Fraud Examiner (CFE)
          [ ] Certified Government Financial Manager (CGFM)
          [ ] Certified Internal Auditor (CIA)
          [ ] Certified Management Accountant (CMA)
          [ ] Certified Information Systems Auditor (CISA)
          [ ] Other (specify) [ ]
          [ ] Other (specify) [ ]
          [ ] Other (specify) [ ]

Part II. Audit of Basic Financial Statements and Single Audits

1. How much of the state's financial audit is conducted by your agency?

        [ ] N/A - my agency is not involved in the state's financial audit
        [ ] 0% - entire state financial audit is contracted out to CPA firm(s)
        [ ] 100% - my agency conducts entire audit with no parts conducted by CPA firm(s) [ ]
        [ ] Partial - my agency is the primary auditor with some parts audited by CPA firm(s)
        Specify the percent of total governmental, business type, fiduciary and component unit
        expenditures contracted to CPA firm(s) [ ]

2. If part or all of your state's financial audit is contracted out, who selects the auditor? [ ]

3. How much of the state's single audit is conducted by your agency?

        [ ] N/A - my agency is not involved in the state's single audit
        [ ] 0% - entire state single audit is contracted out to CPA firm(s)
        [ ] 100% - my agency conducts entire single audit with no parts conducted by CPA firm(s) [ ]
        [ ] Partial - my agency is the primary auditor with some parts audited by CPA firm(s)
        Specify the percent of major federal program expenditures contracted to CPA firm(s) [ ]

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4. If part or all of your state's single audit is contracted out, who selects the auditor? [ ]

5. At what level does your agency report the results of the single audit? Check all that apply.

      [ ] Statewide level
      [ ] Departmental/agency level for some or all agencies

6. Is your state's single audit(s) performed on an annual or biennial basis?

      [ ] Annual
      [ ] Biennial

7. Does your agency audit local governments?

      [ ] Yes
      [ ] No

8. If yes, please indicate the types of local governments audited and, if known, indicate the percentage of the population audited by your agency (e.g., 100 out of 125 counties = 80%). Check all that apply.

      [ ] Cities, towns and villages; [ ] percent of population audited
      [ ] Counties; [ ] percent of population audited
      [ ] Nonprofit/for profit organizations receiving state/federal grants; [ ] percent of population audited
      [ ] School districts; [ ] percent of population audited
      [ ] Other (specify type and percentage of population audited) [ ]

9. What auditing standards are used for audits of local governments?

      [ ] GAAS
      [ ] GAGAS
      [ ] Other (specify) [ ]

10. Are local governments required to prepare financial statements in accordance with GAAP?

      [ ] Yes
      [ ] No
      [ ] Varies (specify) [ ]

11. If local governments are not required to prepare financial statements in accordance with GAAP, what special purpose framework do they use (e.g., regulatory basis, cash/modified cash, etc.)?

      [ ] Specify framework used

Part III. Agency Resources

1. Please indicate the total budget for your agency for FY 2021. If the audit agency is part of a larger department, only the audit agency's budget should be included (don't include total department budget if agency is part of a larger department that includes other non-audit related functions).

    In-house
      [ ] State appropriation (funds received from the state for work performed by your staff)
      [ ] Auditee billing (e.g. direct billing or as part of a statewide cost allocation plan)
      [ ] Designated revenue source (e.g. sales tax, fees)

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Contract work (if funding is passed through your agency)
    [ ] State appropriation (funds received from the state for work performed by others)
    [ ] Auditee billing (e.g. direct billing or as part of a statewide cost allocation plan)
    [ ] Designated revenue source (e.g. sales tax, fees)

2. Please indicate the salary information for top management as of December 31, 2020.

    Agency Head (Specific annual salary) [ ]
    Chief Deputy(ies) or Assistant(s) (Authorized annual salary range) [ ]
    Other Deputy(ies) or Assistant(s) (Authorized annual salary range) [ ]
    Division Head (Authorized annual salary range) [ ]

3. Please indicate the following information for Audit Manager or equivalent as of December 31, 2020. Include all of the agency's positions for individuals who oversee teams of auditors and/or portfolios of audits. In larger audit organizations, this would typically be considered a middle-management role but could be a senior management role in smaller audit organizations.

    Authorized annual salary range [ ]
    Average annual salary [ ]
    Avg. yrs. experience [ ]
    Positions allocated [ ]
    Positions filled [ ]

4. Please indicate the following information for Audit Supervisor or equivalent as of December 31, 2020. Include all of the agency's positions for individuals who supervise audits, including coaching and reviewing roles.

    Authorized annual salary range [ ]
    Average annual salary [ ]
    Avg. yrs. experience [ ]
    Positions allocated [ ]
    Positions filled [ ]

5. Please indicate the following information for Upper Level Auditor or equivalent as of December 31, 2020. Include all of the agency's positions for senior auditors who may serve as a lead from time to time or in a more senior role on the audit team.

    Authorized annual salary range [ ]
    Average annual salary [ ]
    Avg. yrs. experience [ ]
    Positions allocated [ ]
    Positions filled [ ]

6. Please indicate the following information for Middle Level Auditor or equivalent as of December 31, 2020. Include all of the agency's positions for auditors with more experience than an entry-level auditor.

    Authorized annual salary range [ ]
    Average annual salary [ ]
    Avg. yrs. experience [ ]
    Positions allocated [ ]
    Positions filled [ ]

7. Please indicate the following information for Entry Level Auditor or equivalent as of December 31, 2020. Include all of the agency's positions for new auditors, with little or no audit experience.

    Authorized annual salary range [ ]
    Average annual salary [ ]

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Avg. yrs. experience [ ]
Positions allocated [ ]
Positions filled [ ]

8. Please indicate the following information for other audit staff or equivalent as of December 31, 2020.

Specify title [ ]
Authorized annual salary range [ ]
Average annual salary [ ]
Avg. yrs. experience [ ]
Positions allocated [ ]
Positions filled [ ]

9. Please indicate the following information for non-audit professional staff (e.g., attorneys. statisticians, actuaries, etc.) or equivalent as of December 31, 2020.

Positions allocated [ ]
Positions filled [ ]

10. Please indicate the following information for support staff or equivalent as of December 31, 2020.

Positions allocated [ ]
Positions filled [ ]

11. Please indicate the following information for total staff or equivalent (including audit, non-audit professional staff and support staff) as of December 31, 2020.

Positions allocated [ ]
Positions filled [ ]

12. Have you established separate pay scales for financial audit, performance audit, and IT staff?

[ ] Yes
[ ] No
If yes, please describe. [ ]

13. Does the agency head receive the use of a state automobile?

[ ] Yes, for official use only
[ ] Yes, for both official and personal use
[ ] No

14. Is the agency head a civil service/merit system employee?

[ ] Yes
[ ] No

15. Does your agency have a separate team or organizational unit of staff dedicated to the following functions? Check all that apply:
[ ] IT Audits
[ ] Medicaid Audits
[ ] Forensic Audits
[ ] Quality Assurance
[ ] Data Analytics
[ ] Public Assistance Fraud Investigations

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16. Does your agency have one or more of the following positions? Check all that apply:
[ ] Attorney
[ ] Actuary
[ ] Statistician
[ ] Economist
[ ] Data Scientist
[ ] Training Director
[ ] Subject Matter Experts (such as for construction, medical billing, certain engagement or government types, etc.)

17. How is your agency's staff organized?

[ ] By function (financial, performance, etc.)
[ ] By teams (along industry lines, e.g., health and human services, education, etc.)
[ ] Other (specify) [ ]

18. If by function, please indicate the number of professional staff as of December 31, 2020, for state agency financial audits.

Positions allocated [ ]
Positions filled [ ]

19. If by function, please indicate the number of professional staff as of December 31, 2020, for state agency performance audits.

Positions allocated [ ]
Positions filled [ ]

20. If by function, please indicate the number of professional staff as of December 31, 2020, for state agency attestation engagements.

Positions allocated [ ]
Positions filled [ ]

21. If by function, please indicate the number of professional staff as of December 31, 2020, for state agency IT audits.

Positions allocated [ ]
Positions filled [ ]

22. If by function, please indicate the number of professional staff as of December 31, 2020, for state agency fraud/investigative audits.

Positions allocated [ ]
Positions filled [ ]

23. If by function, please indicate the number of professional staff as of December 31, 2020, for local government audits.

Positions allocated [ ]
Positions filled [ ]

24. If by function, please indicate the number of professional staff as of December 31, 2020, for local government IT audits.

Positions allocated [ ]
Positions filled [ ]

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25. If by function, please indicate the number of professional staff as of December 31, 2020, for other functions.

        Other function (specify) [ ]
        Positions allocated [ ]
        Positions filled [ ]

26. What is the approximate percentage of the annual turnover for your professional staff? Turnover should be calculated as the number of separations (including resignation, termination, or retirement) divided by the average number of filled positions for professional staff (auditors, audit management and professionals such as attorneys, statisticians, etc., but excluding support staff). [ ]

27. Does a bargaining unit represent your workforce?

        [ ] Yes
        [ ] No
        If yes, what percentage of your staff is represented? [ ]

28. How many professional staff are Certified Public Accountants (CPA) as of December 31, 2020. (Some staff may be counted more than once, e.g., the CPA who is also an M.B.A..)

        Number [ ]
        % of Total [ ]

29. How many professional staff are Certified Internal Auditors (CIA) as of December 31, 2020. (Some staff may be counted more than once, e.g., the CPA who is also a CIA.)

        Number [ ]
        % of Total [ ]

30. How many professional staff are Certified Information Systems Auditors (CISA) as of December 31, 2020. (Some staff may be counted more than once, e.g., the CPA who is also a CISA.)

        Number [ ]
        % of Total [ ]

31. How many professional staff are Certified Fraud Examiners (CFE) as of December 31, 2020. (Some staff may be counted more than once, e.g., the CPA who is also a CFE.)

        Number [ ]
        % of Total [ ]

32. How many professional staff are Certified Government Financial Managers (CGFM) as of December 31, 2020. (Some staff may be counted more than once, e.g., the CPA who is also a CGFM.)

        Number [ ]
        % of Total [ ]

33. How many professional staff have a doctorate as of December 31, 2020. (Some staff may be counted more than once, e.g., the CPA who is also a Ph.D.)

        Number [ ]
        % of Total [ ]

34. How many professional staff have an Master's degree in Accounting (M.Acc.) as of December 31, 2020. (Some staff may be counted more than once, e.g., the CPA who is also an M.Acc.)

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Number [ ]
% of Total [ ]

35. How many professional staff have an Master's degree in Business Administration (M.B.A.) as of December 31, 2020. (Some staff may be counted more than once, e.g., the CPA who is also an M.B.A.)

Number [ ]
% of Total [ ]

36. How many professional staff have an Master's degree in Public Administration (M.P.A.) as of December 31, 2020. (Some staff may be counted more than once, e.g., the CPA who is also an M.P.A.)

Number [ ]
% of Total [ ]

37. How many professional staff have other audit-relevant certifications or advanced degrees as of December 31, 2020. (Some staff may be counted more than once, e.g., the CPA who is also a CGAP.)

Other certifications, degrees, or specialties (specify) [ ]
Number [ ]
% of Total [ ]

Other certifications, degrees, or specialties (specify) [ ]
Number [ ]
% of Total [ ]

Other certifications, degrees, or specialties (specify) [ ]
Number [ ]
% of Total [ ]

38. How many professional staff have at least one certification or advanced degree as of December 31, 2020?

Number [ ]
% of Total [ ]

39. Indicate whether your agency has developed a training curriculum for each indicated type of audit work conducted. Check all that apply.

[ ] Financial audits
[ ] IT audits
[ ] Compliance audits
[ ] Performance audits
[ ] Attestation engagements
[ ] Other (specify) [ ]

40. How much did your agency spend on training in FY 2020? (Include FTE salaries of instructors, consultants, purchased training packages, travel and lodging, registration fees, rental, fees, and copying of training materials.)

Internally provided [ ]
Externally provided [ ]
Total [ ]

41. What was the average cost per hour for CPE for FY 2020? (The total above divided by the number of CPEs provided) [ ]

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42. Has your agency developed courses for internal presentation?

       [ ] Yes
       [ ] No

43. If your agency has developed courses for internal presentation, is a list of the courses available to share with other states?

       [ ] Yes
       [ ] No

44. If your agency has developed courses for internal presentation, are the courses packaged in such a way that they can be shared with other states?

       [ ] Yes
       [ ] No

Part IV: Characteristics of the Office/Agency Leadership

1. What is the legal basis for your office?

       [ ] Constitutional
       [ ] Statutory
       [ ] Both

2. To what branch of state government does your audit agency belong? Please elaborate, if necessary.

       [ ] Executive
       [ ] Legislative
       [ ] Other (specify) [ ]

3. Is the state audit agency part of a larger division or agency?

       [ ] Yes
       [ ] No
       If yes, please specify the name of the division or agency. [ ]

4. To whom is the agency head directly responsible?

       [ ] The public
       [ ] The legislature
       [ ] The governor
       [ ] A committee/department (specify name) [ ]
       [ ] Other (specify) [ ]

5. How is the agency head selected?

       [ ] Elected by citizens
       [ ] Appointed by legislature
       [ ] Appointed by governor
       [ ] Appointed by legislative committee (specify name) [ ]
       [ ] Other (specify) [ ]

6. Briefly describe the procedure for agency head selection. [ ]

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7. What is the term of office of the agency head?

    [ ] Indefinite
    [ ] Serves at the pleasure of the legislature
    [ ] Serves at the pleasure of the governor
    [ ] Serves at the pleasure of a legislative committee
    [ ] Specific number of years (specify number) [ ]
    [ ] Other (specify) [ ]

8. Is there a term limit?
    [ ] Yes
    [ ] No

    If yes, specify the number of terms:
    [ ] Two consecutive terms
    [ ] Other (specify) [ ]

9. What actions warrant removal of the agency head from office? Check all that apply.

    [ ] Misconduct in office
    [ ] Incompetence
    [ ] Not specified
    [ ] Other (specify) [ ]

10. What are the mechanisms for removing the agency head from office? Check all that apply.

    [ ] Impeachment
    [ ] Removal by state official(s)
    [ ] Recall
    [ ] Other (specify) [ ]

11. What are the minimum qualifications/certifications required for the agency head? Check all that apply.

    [ ] Age
    [ ] U.S. citizen
    [ ] State resident
    [ ] CPA
    [ ] Experience (specify number of years) [ ]
    [ ] Other (specify) [ ]

12. Please describe any circumstances that may prohibit an individual from holding the office of agency head. [ ]

13. On what boards or commissions is the agency head required by law or constitution to serve by virtue of his/her office? Abbreviate as necessary.

    [ ] None
    [ ] One or more (specify) [ ]

14. What boards or commissions is the agency head prohibited by law or constitution from serving on? Abbreviate as necessary.

    [ ] None
    [ ] One or more (specify) [ ]

15. Is the current chief deputy 1 or assistant constitutional, statutory, or other type of officer?

[ ] Constitutional
[ ] Statutory
[ ] Other
[ ] None

16. Is the current chief deputy 2 or assistant constitutional, statutory, or other type of officer?

[ ] Constitutional
[ ] Statutory
[ ] Other
[ ] None

17. Is the current chief deputy 3 or assistant constitutional, statutory, or other type of officer?

[ ] Constitutional
[ ] Statutory
[ ] Other
[ ] None

18. Is the current chief deputy 4 or assistant constitutional, statutory, or other type of officer?

[ ] Constitutional
[ ] Statutory
[ ] Other
[ ] None

19. What are the minimum qualifications/certifications required for chief deputy 1/assistant? Check all that apply.
[ ] Age
[ ] U.S. citizen
[ ] State resident
[ ] CPA
[ ] Experience (specify number of years) [ ]
[ ] Other (specify) [ ]

20. What are the minimum qualifications/certifications required for chief deputy 2/assistant? Check all that apply.
[ ] Age
[ ] U.S. citizen
[ ] State resident
[ ] CPA
[ ] Experience (specify number of years) [ ]
[ ] Other (specify) [ ]

21. What are the minimum qualifications/certifications required for chief deputy 3/assistant? Check all that apply.
[ ] Age
[ ] U.S. citizen
[ ] State resident
[ ] CPA
[ ] Experience (specify number of years) [ ]
[ ] Other (specify) [ ]

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22. What are the minimum qualifications/certifications required for chief deputy 4/assistant? Check all that apply.

    [ ] Age
    [ ] U.S. citizen
    [ ] State resident
    [ ] CPA
    [ ] Experience (specify number of years) [ ]
    [ ] Other (specify) [ ]

23. Does your agency have the authority to audit all state agencies?

    [ ] Yes
    [ ] No
    If not, which entities are excluded? [ ]

24. Does your agency have the authority to audit all local governments?

    [ ] Yes
    [ ] No
    If not, which entities are excluded? [ ]

25. Does your audit agency have the authority to specify the accounting principles to be followed by local governments within your state?

    [ ] Yes
    [ ] No
    [ ] Yes, but not all. List units not covered [ ]

26. If your audit agency has the authority to specify accounting principles to be followed by local governments within your state, what is the source of the authority?

    [ ] Constitutional
    [ ] Statutory
    [ ] Administrative
    [ ] Other (specify) [ ]

27. Does your agency have specific statutory or regulatory authority to obtain information from auditees?

    [ ] Yes
    [ ] No

28. Does your agency have the authority to issue subpoenas?

    [ ] Yes
    [ ] No

29. List other functions for which your agency is responsible. [ ]

30. In the course of your audit work, does your agency investigate fraud, waste, abuse, and/or illegal acts?
    [ ] Yes
    [ ] No

31. Does your agency operate a hotline for reporting fraud, waste, abuse, and/or illegal acts?

    [ ] Yes
    [ ] No

32. Does your agency investigate whistleblower complaints?

        [ ] Yes
        [ ] No

33. For audits of state agencies performed by others, does your office specify which auditing standards will be used?

        [ ] Yes
        [ ] No

34. If your office specifies which auditing standards will be used for audits of state agencies performed by others, please specify auditing standards required to be used:

        [ ] GAAS
        [ ] GAGAS
        [ ] Other (specify) [ ]

35. For audits of local governments performed by others, does your office specify which auditing standards will be used?

        [ ] Yes
        [ ] No

36. If your office specifies which auditing standards will be used for audits of local governments performed by others, please specify auditing standards required to be used:

        [ ] GAAS
        [ ] GAGAS
        [ ] Other (specify) [ ]

37. Does the agency head have the authority to approve hiring any public accounting firms or independent auditors that conduct audits of state agencies?

        [ ] Yes
        [ ] No

38. If yes, for which types of audits? Check all that apply.

        [ ] Financial audits
        [ ] Attestation engagements
        [ ] Performance audits
        [ ] Other (specify) [ ]

39. If no, are state agencies permitted to arrange for their own audits with public accounting firms or independent auditors?

        [ ] Yes
        [ ] No

40. What is your agency's responsibility for audit services procured by local governments?

        [ ] Monitor procurement
        [ ] Approve procurement
        [ ] No responsibility
        [ ] Other (specify) [ ]

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41. What is your agency's responsibility for reports on audits of local governments performed by others?

[ ] Perform desk reviews of reports
[ ] Perform quality control reviews
[ ] No responsibility
[ ] Other (specify) [ ]

42. Does your state have legislation requiring an internal audit function?

[ ] Yes
[ ] No
Describe [ ]

43. Does your state have an internal audit function?

[ ] Yes
[ ] No

44. If your state has an internal audit function, is it centralized within one state department or decentralized within some or all state departments?

[ ] Centralized
[ ] Decentralized
[ ] Other (specify) [ ]

45. In the last three years, what legislation has been PASSED in your state that significantly affected your role as agency head or the role of your state audit agency?

Describe [ ]

46. Has your state passed or introduced (but not passed) legislation that would require outsourcing or privatization of audit services (e.g., putting your audit organization in competition with CPA firms or vice versa)?

[ ] Yes
[ ] No
If yes, please describe. [ ]

47. Please describe any other significant changes in your audit agency over the last five years (e.g., addition of a fraud audit unit to the financial audit division).

Describe [ ]

Part V: Characteristics of the Audit Work

1. Indicate the types of engagements performed by your agency for the STATE or STATE AGENCIES. Check all that apply.

[ ] No audit work is done on state governments (skip questions 2 – 11)
[ ] Financial statement audits
[ ] Single audits
[ ] Attestation engagements
[ ] Performance audits - Compliance-only audits
[ ] Performance audits - Economy and efficiency audits
[ ] Performance audits - Program audits
[ ] Performance audits - Sunset audits

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[ ] Performance audits - Performance measures audits
[ ] Performance audits - IT audits
[ ] Investigations
[ ] Accounting and review services
[ ] Other (specify) [ ]

2. How are FINANCIAL audits of state agencies selected? Check all that apply.

    [ ] Mandated by law or rule
    [ ] Selected by the governor
    [ ] Selected by the legislature
    [ ] Selected by the audit agency
    [ ] Other (specify) [ ]

3. What auditing standards are used in FINANCIAL audits of state agencies?

    [ ] GAAS
    [ ] GAGAS

4. Are you required to follow auditing standards for FINANCIAL audits of state agencies? Check all that apply.

    [ ] Yes - per Constitution
    [ ] Yes - per Statute
    [ ] Yes - per Administrative / Regulatory Rules
    [ ] No

5. Are state agencies required to prepare financial statements in accordance with GAAP?

    [ ] Yes
    [ ] No

6. How are ATTESTATION engagements selected of state agencies? Check all that apply.

    [ ] Mandated by law or rule
    [ ] Selected by the governor
    [ ] Selected by the legislature
    [ ] Selected by the audit agency
    [ ] Other (specify) [ ]

7. What auditing standards are used in ATTESTATION engagements of state agencies?

    [ ] AICPA SSAE's
    [ ] GAGAS

8. Are you required to follow auditing standards for ATTESTATION engagements of state agencies?

    [ ] Yes - per Constitution
    [ ] Yes - per Statute
    [ ] Yes - per Administrative / Regulatory Rules
    [ ] No

9. How are PERFORMANCE audits of state agencies selected? Check all that apply.

    [ ] Mandated by law or rule
    [ ] Selected by the governor
    [ ] Selected by the legislature

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[ ] Selected by the audit agency
[ ] Other (specify) [ ]

10. What auditing standards are used in PERFORMANCE audits of STATE AGENCIES?

[ ] GAGAS
[ ] Other (specify) [ ]

11. Are you required to follow GAGAS for PERFORMANCE audits of state agencies?

[ ] Yes - per Constitution
[ ] Yes - per Statute
[ ] Yes - per Administrative / Regulatory Rules
[ ] No

12. Indicate the types of engagements performed by your agency for LOCAL GOVERNMENTS. Check all that apply.

[ ] No audit work is done on local governments (skip questions 13 – 21)
[ ] Financial statement audits
[ ] Single audits
[ ] Attestation engagements
[ ] Performance audits - Compliance-only audits
[ ] Performance audits - Economy and efficiency audits
[ ] Performance audits - Program audits
[ ] Performance audits - Sunset audits
[ ] Performance audits - Performance measures audits
[ ] Performance audits - IT audits
[ ] Investigations
[ ] Accounting and review services
[ ] Other (specify) [ ]

13. How are FINANCIAL audits of LOCAL GOVERNMENTS selected? Check all that apply.

[ ] Mandated by law or rule
[ ] Selected by the governor
[ ] Selected by the legislature
[ ] Selected by the audit agency head
[ ] Other (specify) [ ]

14. What auditing standards are used in FINANCIAL audits of LOCAL GOVERNMENTS?

[ ] GAAS
[ ] GAGAS

15. Are you required to follow auditing standards for FINANCIAL audits of LOCAL GOVERNMENTS? Check all that apply.

[ ] Yes - per Constitution
[ ] Yes - per Statute
[ ] Yes - per Administrative / Regulatory Rules
[ ] No

16. How are ATTESTATION engagements selected of LOCAL GOVERNMENTS? Check all that apply.

[ ] Mandated by law or rule
[ ] Selected by the governor

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[ ] Selected by the legislature
[ ] Selected by the audit agency
[ ] Other (specify) [ ]

17. What auditing standards are used in ATTESTATION engagements of LOCAL GOVERNMENTS?

[ ] AICPA SSAE's
[ ] GAGAS

18. Are you required to follow auditing standards for ATTESTATION engagements of LOCAL GOVERNMENTS?

[ ] Yes - per Constitution
[ ] Yes - per Statute
[ ] Yes - per Administrative / Regulatory Rules
[ ] No

19. How are PERFORMANCE audits of LOCAL GOVERNMENTS selected? Check all that apply.

[ ] Mandated by law or rule
[ ] Selected by the governor
[ ] Selected by the legislature
[ ] Selected by the audit agency
[ ] Other (specify) [ ]

20. What auditing standards are used in PERFORMANCE audits of LOCAL GOVERNMENTS?

[ ] GAGAS
[ ] Other (specify) [ ]

21. Are you required to follow GAGAS for PERFORMANCE audits of LOCAL GOVERNMENTS?

[ ] Yes - per Constitution
[ ] Yes - per Statute
[ ] Yes - per Administrative / Regulatory Rules
[ ] No

22. What type of work do the IT auditors perform? Check all that apply.

[ ] Not applicable – agency has no IT auditors
[ ] Provide technical assistance to support IT audit work conducted by non-IT auditors
[ ] Provide data analysis assistance to non-IT auditors
[ ] Conduct IT work that is integrated into financial, single audit, attest or performance audits
[ ] Conduct separately-reported IT engagements
[ ] Other (please describe) [ ]

23. What criteria is used to conduct IT engagements? Check all that apply.

[ ] FISCAM
[ ] COBIT
[ ] NIST
[ ] CIS
[ ] ISO/IEC
[ ] Other

24. Which data analytical tools are used? Check all that apply.

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[ ] ACL
[ ] IDEA
[ ] SPSS
[ ] Arbutus
[ ] Tableau
[ ] Excel
[ ] Other

25. Are all audit reports considered to be public information?

    [ ] Yes
    [ ] No
    If no, which reports are considered to be confidential? [ ]

26. Are all working papers considered to be public information?

    [ ] Yes
    [ ] No
    If no, which working papers are considered to be confidential? [ ]

27. In what form are your working papers maintained?

    [ ] Hardcopy
    [ ] Electronic
    [ ] Both

28. If workpapers are maintained electronically, what software do you use?

    [ ] TeamMate
    [ ] AS2
    [ ] Other (specify) [ ]

29. What is your agency's retention policy for working papers?

    [ ] 5 yrs
    [ ] 3 yrs
    [ ] 2 yrs
    [ ] Other (specify) [ ]

Part VI: Professional Staff

1. To be eligible for employment with your office, are job applicants required to be a U.S. citizen?

    [ ] Yes
    [ ] No

2. What professional certifications (e.g., CPA) are required for your Financial Auditors, if any?

    Audit Manager [ ]
    Audit Supervisor [ ]
    Upper Level Auditor [ ]
    Middle Level Auditor [ ]
    Entry Level Auditor [ ]

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3. What professional certifications (e.g., CPA) are required for your Attestation Engagement Auditors, if any?

        Audit Manager [ ]
        Audit Supervisor [ ]
        Upper Level Auditor [ ]
        Middle Level Auditor [ ]
        Entry Level Auditor [ ]

4. What professional certifications (e.g., CPA) are required for your Performance Auditors, if any?

        Audit Manager [ ]
        Audit Supervisor [ ]
        Upper Level Auditor [ ]
        Middle Level Auditor [ ]
        Entry Level Auditor [ ]

5. What professional certifications (e.g., CPA) are required for your IT Auditors, if any?

        Audit Manager [ ]
        Audit Supervisor [ ]
        Upper Level Auditor [ ]
        Middle Level Auditor [ ]
        Entry Level Auditor [ ]

6. What professional certifications (e.g., CPA) are required for your Fraud Auditors, if any?

        Audit Manager [ ]
        Audit Supervisor [ ]
        Upper Level Auditor [ ]
        Middle Level Auditor [ ]
        Entry Level Auditor [ ]

7. Does service with your agency meet the experience requirements for obtaining a license to practice as a CPA in your state?

        [ ] Yes
        [ ] No
        [ ] My state has no experience requirement

8. If service with your agency meets the experience requirements for obtaining a license to practice as a CPA in your state, what ratio (government to public accounting) of service is accepted?

        [ ] One-to-one
        [ ] Two-to-one
        [ ] Other (specify) [ ]

9. Do audit staff receive additional compensation for obtaining advanced degrees or professional certifications (e.g., MBA, CPA, etc.)?

        [ ] Yes
        [ ] No
        If yes, please describe. [ ]

10. What benefits does your agency provide to professional staff regarding the CPA exam? Check all that apply.

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[ ] CPA exam/fees
[ ] CPA exam study materials
[ ] CPA license renewal fees

11. Does your agency pay other exam fees?

    [ ] Yes
    [ ] No
    If yes, please specify other exam fees paid. [ ]

12. Does your agency pay other exam study materials?

    [ ] Yes
    [ ] No
    If yes, please specify other exam study materials paid. [ ]

13. Does your agency pay other license renewal fees?

    [ ] Yes
    [ ] No
    If yes, please specify other license renewal fees paid. [ ]

14. Does your agency pay AICPA membership dues?

    [ ] Yes
    [ ] No

15. Does your agency pay other membership dues?

    [ ] Yes
    [ ] No
    If yes, please specify other membership dues paid. [ ]

16. Please describe any other benefits your agency provides regarding professional certifications. [ ]

17. What is the frequency of personnel evaluations?

    [ ] Annually
    [ ] Semi-annually
    [ ] Other (specify) [ ]

18. Briefly describe the techniques/methods used by your agency in evaluating personnel (check all that apply).

    [ ] Upward evaluation/feedback
    [ ] Self evaluation
    [ ] 360-degree feedback
    [ ] Peer evaluation
    [ ] Traditional (downward) evaluation
    [ ] Other (specify) [ ]

19. Is your evaluation tool available to outsiders?

    [ ] Yes
    [ ] No
    If yes, by what mechanism can it be obtained? (e.g., hard copy, homepage, etc.) [ ]

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20. Does your office have an internship program?

      [ ] Yes
      [ ] No