



**Randy C. Roberts, CPA, CGFM** is the Professional Practice Director for the Arizona Office of the Auditor General. He is responsible for the quality assurance activities in the Office. His most common activities include providing technical research and assistance to Office staff, auditees, and peers; coordinating the Office's implementation of new auditing standards; performing quality assurance reviews of Office audit reports and other publications; and giving technical trainings and presentations. Randy's experience, all with the Auditor General Office's since 1981, includes auditing most levels of government: the state, universities, counties, community colleges, hospitals, health plans, and school districts. Those audits included financial statement, compliance, and single audits.

Randy has been an active participant in the auditing, governmental auditing, and governmental accounting standards setting and implementation processes by participating in various organizations. Specifically, Randy served on the Auditing Standards Board in 2008-2010 on the AICPA Clarity of Standards Project, served for 4 years on the AICPA State and Local Government Expert Panel, and has participated, and continues to participate, on numerous AICPA task forces, including: SAS 112, RSI/IS, Fraud, Compliance Audits, Terms and Representations, Quality Control Standards, Related Parties, and Restricted Use.

Randy has also been active in other organizations, serving as the chair for many years on the National State Auditors Association's Audit and Accounting Standards Technical Committee and as a member of the Arizona Society of CPAs Board of Directors.