Welcome

Proposed Topics for Discussion

General

- What do you see as the most significant challenge facing your organization today?

- Are entities you audit required to implement internal controls or to use an internal control framework such as that provided by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)’s *Internal Control - Integrated Framework* or the U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government* (Green Book)?

Conducting Performance Audits

- How do you determine the scope of your performance audits while trying to balance the need for high audit value with short timelines and limited resources?

- Do you obtain feedback from the Legislature in developing the scope of such audits and, if so, how do you accomplish this?

- How do you go about determining best practices for use in your audits and what are some examples of best practice sources you have used?

- How do you train staff as to when to use sampling versus non-sampling, and statistical sampling versus non-statistical sampling?

- How often, and under what circumstances, are potential fraud or law violations disclosed by your audits referred to investigative or law enforcement personnel?
2017 NASACT Emerging Leaders Conference
Performance Audit Roundtable
Wednesday, April 12, 10:30 a.m. – 12:10 p.m.
Topics for Discussion

Information Systems

• To what extent do you use staff considered to be information system specialists in reviewing an entity’s information systems controls?

• To what extent do you use computer assisted audit techniques (CAATs) in your audits, including data mining or data analysis and what problems do you encounter in doing so?

Reporting

• What measures are you using to develop high-quality audit reports that put findings in the proper perspective while minimizing the lengths of reports?

• Do your audit reports include recommended law changes and, if so, what are you doing to bring your recommended law changes to the attention of legislators?

Recruiting and Training Auditors

• Are you having problems hiring or retaining auditors?

• What measures are you using to recruit, and to retain, high-quality employees?

Other Topics from the Floor