The False Claims Act: A Risk for the State and Local Government Audit Community

By Craig Kinton, City of Dallas Texas City Auditor

The federal False Claims Act (FCA) presents a risk for state and local governments, a risk that is embedded within the audit functions. Recent changes to the FCA eliminated provisions providing a defense for state and local governments against auditors who may wish to sue their employers under the FCA using information obtained while conducting audits. Now, auditors can and have used such information to sue not only their employers, but other governments as well. Similarly, published state and local audit reports are no longer excluded as a source of information for FCA lawsuits. Astute citizens could conceivably use information in published reports to file suit and seek substantial rewards. Without amendments to the FCA to restore these protections, state and local governments will continue to face risks that their own auditors will use information they are paid to obtain for their own personal gain or that citizens will use published reports for the same purpose.

The FCA was enacted in 1863 to curb abuses by private supply contractors during the Civil War. In more recent times it has been particularly effective in fighting abuses of federal health care programs. With few exceptions, anyone with knowledge of improper payments from federal programs can file suit under the FCA on behalf of the federal government. Such suits are referred to as “qui tam” suits. I am told that “qui tam” is short for the Latin phrase “qui tam pro domino rege quam pro se ipso in hac parte sequitur,” which is roughly translated as “he who brings an action for the king as well as for himself.” The phrase means that a qui tam case is brought by an individual on behalf of the government. The person who files the qui tam suit is referred to as the relator. The relator is entitled to between 15 to 30 percent of any recoveries, plus attorney’s fees and legal expenses for their efforts.

Recent amendments to the FCA increased the risk and exposure for state and local governments. The Patient Protection and Affordable Care Act passed in 2010 included amendments to the FCA that eliminated important protections from suits brought forward based on information obtained from state or local proceedings or reports. This means that state and local auditors are now eligible to file suit under the FCA based on information they uncover during the course of their assigned audits. It also means that information included in state or local audit reports is now a valid original source for use in filing FCA suits. Unless these protections are restored, the state and local audit community will continue to be at risk that auditors will decide to act in their own interest to the detriment of their employers or that audit reports will be used by citizens in an attempt to enrich themselves.

Earlier this year, Dallas, Texas and 11 other Texas cities settled lawsuits with the federal government that were brought forward under the FCA by an assistant city auditor working for the city of Dallas. The lawsuits related to the practices of Dallas and other Texas cities in applying for reimbursements for ambulance billing services from the Medicare and Medicaid programs. The cities were all using a supposedly reliable vendor to do the billing.

What makes these Texas cases unusual is that the assistant city auditor was assigned by Dallas to audit ambulance billing practices and used the information obtained while performing his duties as the basis for his suits. The issue of potential overbilling for reimbursements had been identified as an audit objective for the audit. Rather than allowing the audit to be completed and for identified issues to be addressed, the assistant city auditor saw the opportunity for significant personal gain and began using his audit position to obtain the information necessary to file suit. Of course despite obligations to do so, the assistant city auditor continued working on the audit without disclosing his personal interest in the outcome. While his actions were clearly inconsistent with the most basic governmental auditing ethical principles and standards, he was allowed to stand as the relator in the cases and was awarded between 25 and 30 percent of the settlements reached by the cities.

When suits are brought forward under the FCA, the deck is stacked heavily in favor of the federal government. The FCA allows for the award of treble damages and civil penalties of between $5,500 and $11,000 per claim, adjusted for inflation. While treble damages are significant, the potential civil penalties can be staggering.

According to the lawsuit filed against Dallas, the city averaged 1,887 ambulance runs each month which were billable to Medicare during the four-year statute of limitations. The estimated “fraudulent receipt” according to the filing was approximately $117,000 per month. The amount of civil penalty requested and allowed for under the FCA was, with the inflationary adjustment, up to $14,500 per claim. The suit contended that the billing for every ambulance run billed to Medicare during this period was incorrect. Doing the math quickly shows that the potential exposure was enormous.

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The threat of maximum civil penalties if an adverse judgment was reached in trial was enough to compel Dallas to reach a quick settlement with the federal government. Dallas settled its case for $2.47 million plus attorney’s fees. Dallas was also compelled to enter a three-year Corporate Integrity Agreement with the U.S. Department of Human Services, which will add additional costs to the ambulance billing services. The 11 other Texas cities settled for a combined $1.69 million. It appears that the assistant city auditor was awarded between 25 to 30 percent of the total $4.16 million settlements.

Dallas also had to defend itself against the charge of retaliation for terminating its employment relationship with the assistant city auditor. While Dallas felt strongly that its actions were not retaliation and were justified under the circumstances, the wording of the FCA once again made defense against the charge an uphill battle. All a jury would have to conclude was that the act of reporting the alleged fraudulent claims to the federal government was “a” reason for the termination. Explaining the duties and responsibilities of auditors to act ethically in accordance with government auditing standards, to act in the interest of the audited entity, and to maintain objectivity and independence was a much more difficult task. Dallas ultimately agreed to a settlement of about $300,000 (which included attorney’s fees) to conclude this portion of the case.

While the objectives of the FCA are laudable, the outcomes of these cases should be cause for alarm among the state and local audit community. Even with the most stringent enforcement, government auditing standards and internal policies and procedures designed to promote compliance with those standards is no protection. There is currently no acceptable answer from members of the governance bodies of state and local governments to the question of what is to prevent such occurrences in the future.

The Association of Local Government Auditors is working through its Advocacy Committee to seek amendments to the FCA that will restore protections for state and local audit functions. The Advocacy Committee has been working with NASACT to obtain its support for these important changes. If you have questions or would like more information about this subject, feel free to email me at craig.kinton@dallascityhall.com or to email NASACT’s executive director, Kinney Poynter, at kpoynter@nasact.org.

For more information about the Association of Local Government Auditors, visit www.governmentauditors.org. NASACT provides association management services to ALGA and works cooperatively with ALGA to sponsor webinars and promote accountability.

NASACT Announces Next Webinar – “Workplace Ethics: Understanding Your Responsibilities”

NASACT, in conjunction with the Association of Government Accountants and the Association of Local Government Auditors, is pleased to announce the latest in its series of training events addressing timely issues in government auditing and financial management.

The webinar, “Workplace Ethics: Understanding Your Responsibilities,” will be held on Wednesday, January 18, 2012.

This webinar will cover general principles of workplace ethics, including the six steps to good decision-making, the differences between ethics and values, the responsibilities of public servants, and how to avoid and resolve ethical dilemmas. Through the use of hypothetical situations, attendees will learn practical steps to avoid situations that can result in ethical violations. The last 25 minutes of the webinar will be interactive where attendees will be given an opportunity to ask questions and share their experiences.

The guest speaker, Jennifer Shaw, is a founding partner of Shaw Valenza LLP. She provides practical and business-oriented advice to private and public sector employers. In addition, she develops and presents engaging training seminars for management and non-supervisory employees. Jennifer also conducts independent internal investigations for public and private sector employers.

Register today at www.nasact.org!
New at www.nasact.org

- NASC technical inquiries on the following topics at www.nasact.org/nasc/technical/index.cfm (members only content):
  - Agency Audits for the CAFR
  - State Employee Health Benefit Changes

- Observations of the November 8-10, 2011, meeting of the Governmental Accounting Standards Board at www.nasact.org/nasact/positions/GASB.cfm (members only content).

- NASC’s response to the Governmental Accounting Standards Board’s exposure draft on Technical Corrections, an amendment of GASB Statements No. 10 and No. 62, at www.nasact.org/nasact/positions/GASB.cfm.

NSAA Seeks Input on AICPA SAS

The Auditing Standards Board of the American Institute of Certified Public Accountants has released for comment an exposure draft of a proposed statement on auditing standards entitled The Auditor’s Consideration of an Entity’s Ability to Continue as a Going Concern (Redrafted). This proposed SAS would supersede SAS No. 59, The Auditor’s Consideration of an Entity’s Ability to Continue as a Going Concern, as amended. This proposed SAS has been issued using the ASB’s clarity drafting conventions and can be found on the AICPA’s website at www.aicpa.org/Research/ExposureDrafts/AccountingandAuditing/Pages/ExposureDrafts_ASB.aspx.

The ASB is seeking response to the three questions listed under the “Guide for Respondents” (on page 6 of the ED) that concern changes resulting from applying the clarity drafting conventions and their effect on the content of the proposed SAS. The ASB is also interested in comments or suggestions on any aspect of the exposure draft.

Through the Audit Standards and Reporting Committee, NSAA will be responding to this ED. Please send your comments for inclusion in NSAA’s response to Sherri Rowland (srowland@nasact.org) by Friday, January 13, 2012.

NASACT Seeks Input on GASB PV on Economic Condition Reporting

On December 6, the Governmental Accounting Standards Board issued a preliminary views document on Economic Condition Reporting: Financial Projections. The GASB proposes that state and local governments should present five-year projections of cash inflows, cash outflows, and financial obligations that would accompany their financial statements as required supplementary information. Public hearings are scheduled for two different locations in March and April 2012.

The Board is seeking your response to the eight “Questions for Respondents” that are located on pages viii – ix of the PV.

The PV can be downloaded from the GASB’s website at www.gasb.org/cs/ContentServer?site=GASB&c=Page&pagemain=GASB%2FPage%2FGASBSectionPage&cid=1175804830991.

NASACT will be preparing an association position on this PV. Please send your comments for inclusion in NASACT’s response to Kim O’Ryan (koryan@nasact.org) or Sherri Rowland (srowland@nasact.org) by Friday, February 17, 2012. Questions may be directed to Kim or Sherri at (859) 276-1147.

Conference Call Reminders: Mark Your Calendar!

NASACT Members or Staff:
For information on participating in any of these calls, contact NASACT’s headquarters office at (859) 276-1147.

January 2012
- NSAA Human Resources Information Sharing – January 25
- NASC Internal Control Information Sharing – January 26

February 2012
- NASC Committee on Accounting, Reporting and Auditing (CARA) – February 7
- NASC Payroll Information Sharing – February 8
- NASC Travel and P-Card Information Sharing – February 15

NASACT Announces New Info Sharing Group on Internal Control: The NASC Multi-State Consortium on Internal Control has become the Internal Control Information Sharing Group. The group will hold quarterly conference calls to discuss internal controls. Conference call dates will be announced in the future; all NASC members are invited to join and submit topics for discussion.
NASC to Meet in March in OKC

The National Association of State Comptrollers will hold its thirty-first annual conference in Oklahoma City on March 21-23. The NASC Program Committee is currently working to develop the conference agenda, which will include the customary roundtable sessions, as well as standards updates, legislative updates and more. To submit topics for the roundtable sessions, email Kim O’Ryan at koryan@nasact.org.

The conference will be held at the historic Skirvin Hotel located in the heart of downtown Oklahoma City and within walking distance of the city’s Riverwalk, the state capitol building, and other attractions. The room rate for a single or double room (plus taxes) will be $129 per night.

On Wednesday March 21, NBA’s Oklahoma City Thunder will be playing the LA Clippers. A limited number of tickets will be available for interested attendees to purchase on a first-come first-served basis. If you are interested in this game, email Donna Maloy at dmaloy@nasact.org.

NASACT Revises RFP for Benchmark Comparisons and Benchmark-Related Consulting Services

On December 9, NASACT issued a revised request for proposals for benchmarking services and benchmark-related consulting services. A question and answer document has also been posted that includes all the questions received by NASACT regarding the original RFP. The original RFP was issued on November 15. The date for proposals has been changed to January 11, 2012. NASACT is seeking qualified firms and consultants to provide:

1. Baseline measurements and benchmark comparisons of state agencies’ human resource (including payroll), procurement, IT, and financial business processes (Part A).
2. Strategic planning and implementation assistance relating to and resulting from a benchmarking study (Part B).

Firms may submit proposals on the baseline measurements and benchmark comparisons (Part A), benchmark-related consulting services (Part B), or both.

Questions about the RFP process may be submitted to Kim O’Ryan at koryan@nasact.org or (859) 276-1147.

Visit www.nasact.org/conferences_training/events.cfm for info!

ESTIMATED SCHEDULE OF PROCUREMENT ACTIVITIES

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<tr>
<td>Request for Proposals posted on NASACT’s website</td>
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<td>Deadline for submission of written questions</td>
<td>November 30, 2011</td>
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<td>Responses to written questions</td>
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<td>Issue addendum to RFP, if necessary</td>
<td>December 9, 2011</td>
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<td>Proposals due</td>
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<td>Evaluate proposals</td>
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<td>Conduct oral interviews with finalists, if required</td>
<td>January 30 - February 2, 2012</td>
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<tr>
<td>Announce “Apparent Successful Contractor” and send email notification to unsuccessful proposers</td>
<td>February 13, 2012</td>
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<tr>
<td>Negotiate contract</td>
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<td>Begin contract work</td>
<td>On or about March 5, 2012</td>
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Grant Act Would Require OMB Plan on Improvements to Single Audit Process

On November 16, Congressman James Lankford (R-OK) introduced H.R. 3433, the Grant Reform and Transparency Act of 2011. In addition to requiring federal agencies to use merit-based selection procedures in awarding grants, the act would require the U.S. Office of Management and Budget to upgrade any existing or proposed public website for finding and applying for federal grant opportunities and issue a plan to Congress on improving the single audit process.

The act is the latest in a series of attempts to streamline the federal grants process and to achieve more transparency in the administration of federal funding.

Some NASACT members may be particularly interested in the section that requires OMB to prepare a report on single audit process improvements. Specifically, the legislation requires, within 180 days of the bill’s enactment, that OMB submit to the government reform committees in both the House and Senate a plan to include:

- A plan for an oversight structure to monitor federal agency implementation to single audit requirements.
- Simplified single audit requirements for non-federal entities with small awards.
- A proposal to shorten the time period for completion of the single audit and for audit resolution.
- Identification of legislative changes necessary to implement the plan.
- Steps/implementation milestones for carrying out the plan.

No more than 180 days after the plan is submitted, the director of OMB must also submit a report to both the House and Senate government reform committees regarding how each element of the plan will be carried out.

In addition to improvements to the single audit process, the legislation would require federal agencies to undertake merit-based selection procedures for grants other than block or formula grants for which funds are to be allocated in accordance with a distribution formula or other allocation methods proscribed by law or regulation. The legislation also requires that OMB upgrade any existing or proposed public website to include notice of competitive grant fund availability and also detailed information with respect to awarded grants. Posted information on an awarded grant would include a copy of the final grant agreement, a copy of the proposal or plan, award decision documentation and ranking, and other information relevant to the award process and chosen applicant. The legislation does provide for the use of a proposal extract where posting of the information could adversely affect the applicant.

Lastly, the legislation requires OMB to issue guidance instructing federal agencies to identify amounts of undisbursed grant funds where the period of availability has expired. OMB must then submit a report to the government reform committees in both the House and Senate summarizing the undisbursed federal funds and a federal grant workforce report that sets forth:

- The size of the grant workforce.
- Adequacy and availability of grant training opportunities.
- Whether a warrant system should apply to federal grant officials and suspension and disbarment actions taken against grantees.
- The level of resources assigned to such proceedings and recommendations for improvements in the federal grants workforce.

While success of the legislation is unknown at this time, it did pass out of the House Oversight and Government Reform Committee on November 17, less than one full day after being introduced. The legislation is expected to be amended to accommodate complaints by grantees concerning revealing information that could negatively impact the competitive grant process.

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Fiscal Survey of the States Released

Earlier this month, the National Governors Association and the National Association of State Budget Officers released their latest fiscal survey of the states. This report features aggregate and individual financial data on states’ general fund receipts, expenditures and balances. The report notes that while state fiscal conditions are improving in fiscal year 2012, they are likely to remain constrained due to the lack of a strong national economic recovery and the withdrawal of federal stimulus funds.

Some highlights from the report include:

- 38 states reported higher general fund spending in fiscal 2011 compared to fiscal 2010, with 43 states enacting fiscal 2012 budgets with increasing general fund expenditures as compared to fiscal year 2011.
- The slow recovery of state revenue continues to result in significant gaps between projected spending and revenue collection in fiscal year 2011.
- Revenues from sales tax collections rose 4.8 percent, while personal income tax collections were 9.7 percent higher and corporate income tax collections were 9.4 percent higher than fiscal year 2010 collections.
- Thus far in fiscal year 2012, 15 states are exceeding revenue collection estimates, 22 states are on target, and seven states are below expectations.
- Medicaid is estimated to account for about 23.6 percent of total spending in fiscal year 2011, the single largest portion of total state spending.

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GATB Issues First Report – Designates Three Areas for Consideration

In June, President Obama issued an Executive Order establishing a new board to continue the important transparency and accountability initiatives started under the Recovery Act. Referred to as the Government Accountability and Transparency Board, the board’s mission is to:

- Identify implementation guidelines for integrating systems that support the collection and display of spending data.
- Ensure the reliability of that data.
- Broaden the deployment of fraud detection technologies, including those proven successful during the implementation of the Recovery Act.

To date the GATB has held several meetings and just recently issued its first report to President Obama setting forth three recommended areas for action:

- Establish a cohesive, centralized accountability framework to track and oversee spending.
- Streamline and integrate the way the federal government collects and displays data.
- Migrate to a universal standard identification system for all awards.

The GATB is recommending an expansion of www.FederalAccountability.gov, established by the Recovery Accountability and Transparency Board, to prevent and detect fraudulent transactions. The site is a portal that allows federal agencies and enforcement authorities to have access to forensic and analytical tools developed by the Recovery Board to prevent waste, fraud and abuse. The recommended step is to continue testing the site to determine its viability beyond Recovery Act awards. Once feasibility is established, appropriations and authorization would be necessary to expand the scope. Further the board recommends that OMB issue guidance to agencies encouraging use of the portal.

The second recommendation in GATB’s first report to the President is to integrate existing systems to eliminate duplication, redundancy and inefficiencies. The integration recommendation includes the need for data standardization. Building on lessons learned from the Recovery Act, GATB believes a single automated data collection point with well-defined data elements reduces burden and promotes consistency. In addition to consideration of additional guidance to refine reporting requirements, it is suggested that an interagency group, whether the GATB or some other group, “examine issues related to governance, performance metrics, costs, personnel requirements, alternative technology approaches, business processes, and other relevant areas necessary for a phased integration effort.”

Finally, the board recommends the adoption of universal award identification for all contracts, grants and loans. Lessons learned from the implementation of the Recovery Act highlight the use of inconsistent award numbering systems across the federal government. This lack of consistency makes the review and audit of data overly cumbersome and can result in discrepancies, errors and duplication. To promote accountability and transparency in government spending, the board believes a universal identifier is necessary. To move toward a universal system, the board will review a feasibility study currently underway and also leverage existing standardization efforts occurring at the U.S. Treasury Department and the Federal Acquisition Council.

The GATB report concludes by requesting that the Obama Administration work with Congress to determine what authorities and resources are necessary to carry out implementation of the stated recommendations.

Members of the GATB include Earl E. Devaney – interim chairman and chairman of the Recovery Accountability and Transparency Board (retiring 12/31); Danny Werfel, controller, U.S. Office of Management and Budget; Ashton Carter, undersecretary of defense for acquisition, Technology and Logistics; Scott Gould, deputy secretary, Veterans Affairs; Neal Wolin, deputy secretary, Department of the Treasury; Ellen Murray, assistant secretary for financial resources and chief financial officer, Health and Human Services; Allison Lerner, inspector general, National Science Foundation; Daniel Levinson, inspector general, Health and Human Services; Calvin Scovel, III, inspector general, Department of Transportation; Kathleen Tighe, inspector general, Department of Education; and David Williams, inspector general, U.S. Postal Service.

The report can be found at www.whitehouse.gov/sites/default/files/gat_board_december_2011_report_and_recommendations.pdf.

Fiscal Survey of the States (continued from previous page)

The report indicated that state spending on Medicaid will jump over 16 percent between fiscal years 2010 and 2011. During the three-year period overlapping that jump, Medicaid enrollment increased over 17 percent. To combat these rising numbers, the report notes that states will focus on cost containment as the immediate solution, such as elimination or restriction of dental coverage, physical therapy, medical supplies, durable medical equipment, and personal care services. States also introduced higher co-payments for Medicaid beneficiaries. The report concluded with a dour assessment:

Medicaid spending is projected to increase faster than the economy as a whole. Medicaid costs will almost certainly continue to increase as a share of gross domestic product (GDP) in the future and will be a serious strain on states’ budgets.

The full report can be found at http://nasbo.org/LinkClick.aspx?fileticket=y%2fqdEfOePfs%3d&tabid=38.
FAQs Updated with Info on Testing Compliance with FFATA Reporting Requirements

USAspending.gov recently updated a frequently asked questions document to include information on testing compliance with reporting requirements of the Federal Funding Accountability and Transparency Act (FFATA) under the March 2011 Compliance Supplement. The updated section of the FAQ is reprinted below. The update can also be found at www.usaspending.gov/learn?tab=FAQ#54.

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Q: How should auditors test compliance pursuant to Part 3L, Reporting, steps 10 and 11 (pp. 3-L-16), of the March 2011 Single Audit Compliance Supplement regarding subaward reporting under Federal Funding Accountability and Transparency Act (FFATA or the Transparency Act)?

A: In the event that applicable subawards were not properly reported by a recipient pursuant to FFATA, auditors should evaluate compliance with these requirements based on whether a recipient demonstrated a “good faith” effort to comply. Demonstration of a “good faith” effort by a recipient should be evidenced by proper documentation such as: emails or phone logs of communication between a recipient and the awarding agency or the General Services Administration; or computer screen shots that illustrate recipient attempts to upload information into the FFATA Subaward Reporting System (FSRS). Auditors are not required to report audit findings when there is evidence a recipient demonstrated a “good faith” effort. However, auditors are still required to report audit findings for non-compliance with the FFATA reporting requirements that are not supported by a recipient’s demonstrated “good faith” effort. Completed audits which reported audit findings or modifications of opinion based solely on Part 3L, steps 10 and 11 do not need to be amended.

The auditor is not required to consider audit findings or modifications of audit opinions based solely on Part 3L, steps 10 and 11 when performing the risk based approach under OMB Circular A-133 if the auditor can determine that the recipient previously demonstrated a “good faith” effort to comply. For example, a material non-compliance, material weakness in internal control over compliance, or a modified opinion based solely on Part 3L, steps 10 and 11 in a previously issued audit report would not preclude a program from being low risk or an entity from qualifying as a low risk auditee in the two subsequent year audits if the auditor determines the recipient demonstrated a “good faith” effort.

This modified audit guidance is being provided due to the newness of the FFATA reporting requirements and implementation challenges that recipients have had with the new FFATA reporting process. However, it is important for recipients to note that they are still required to comply with FFATA requirements and the requirements will continue to be subject to audit in FY 2012. Auditors performing 2011 single audits are strongly encouraged to remind those charged with governance of the recipient of the entity’s responsibilities under FFATA.

NASACT Offers New Corporate Associates Program Benefits

Last year, NASACT’s Executive Committee approved several new benefits for platinum and gold level participants of the Corporate Associates Program. These new benefits will be in effect for FY2013 (applicable to the August 2012 NASACT Annual Conference scheduled for August 12-15 in Seattle, Washington). New benefits include the following:

- An opportunity to conduct a brief survey of NASACT members, develop a white paper based on the research and present the research/paper at NASACT’s annual conference. A follow-up webinar is also possible if the research topic fits into NASACT’s webinar training schedule. This benefit is available at the platinum level. Surveys, white papers and presentations are subject to approval by NASACT.
- An opportunity to contribute a guest article to NASACT News. This benefit is available at the platinum and gold levels. Article scheduling, topics, length, and final content are subject to approval by NASACT. Articles must cover a technical issue or government case study.
- An opportunity to provide input to NASACT’s executive director and conference committee chair on the NASACT annual conference. This benefit is available at the platinum and gold levels. Final decisions on the conference agenda are at the sole discretion of the conference planning committee.

For a complete list of benefits associated with NASACT’s Corporate Associates Program or to see a list of current members of the program, visit www.nasact.org/nasact/corporate/index.cfm. Questions about the Corporate Associates Program may be directed to Donna Maloy (dmaloy@nasact.org) or Kinney Poynter (kpoynter@nasact.org).
Calendar of Events

2012

January 18  Webinar - Workplace Ethics: Understanding Your Responsibilities
February 29  Webinar - Clarifying the Clarity Standards: Overview
March 21-23  NASC Annual Conference, Oklahoma City, OK
April 16-18  Middle Management Conference, Little Rock, AR
April 24-25  Tennessee Government Training Seminar, Chattanooga, TN
April 26-27  Tennessee Government Training Seminar, Nashville, TN
May 2  Webinar - Clarifying the Clarity Standards: Group Audits
May 7-8  Tennessee Government Training Seminar, Morristown, TN
May 10-11  Tennessee Government Training Seminar, Jackson, TN
June 12-15  NSAA Annual Conference, Madison, WI
August 11-15  NASACT Annual Conference, Seattle, WA
September 25-28  NSAA IT Workshop & Conference, Nashville, TN

Plan Now to Attend the NASACT Middle Management Conference!

2012 NASACT Middle Management Conference
April 16-18  Little Rock, Arkansas

By Donna Maloy, Conference Manager

The 2012 NASACT Middle Management Conference is scheduled for April 16-18, in Little Rock, Arkansas. This conference is tailored to address the training needs of middle management staff in the offices of state auditors and state comptrollers.

The conference is being planned by the NSAA Auditor Training Committee, chaired by Glen Fowler (CA), and the NASC Middle Management Committee, co-chaired by Greg Griffin (GA) and Kent Olson (KS). The committees are currently working on the conference program. Topics being considered include leadership development, an update on standards from the Governmental Accounting Standards Board and on the Yellow Book, writing effective reports, emerging issues, and a performance audit roundtable.

Hotel
The Peabody Hotel, located on the banks of the Arkansas River and in the heart of the bustling river market district, has been chosen as the conference hotel. A special negotiated rate of $88/night has been offered.

More Information
Questions regarding the 2012 NASACT Middle Management Conference may be addressed to Donna Maloy at dmaloy@nasact.org or (859) 276-1147. Details about the conference can be found at www.nasact.org/conferences_training/events.cfm.