Kim Wallin to Host State Comptrollers in Reno

Kim is a native Nevadan and is the first certified public accountant to be elected to the office of the Nevada State Controller in over 50 years. Kim is also the first certified management accountant and certified financial manager to hold the office. Kim is completing her second, four-year term as controller. Kim is the former global chair of the Institute of Management Accountants for 2003-2004. Kim graduated from the University of Nevada, Las Vegas with a degree in business administration with a major in accounting.
of State Budget Officers will be speaking about the states’ fiscal outlook. Karen Lee, chief of OMB’s Office of Federal Financial Management, will discuss what initiatives are happening at OMB.

Dave Vaught, chairman, and Dave Bean, director of research and technical services, with GASB, will give us a GASB update and discuss implementation issues for GASB 67 and 68.

Other topics will include implementing COSO, ERP e-procurement and vendor self-service, confronting the challenge of an aging workforce, ethics and the workplace, and other federal/state issues.

To give you even more incentive to attend the 2014 NASC Annual Conference, besides the excellent program and great location, the NASACT Executive Committee has once again approved its travel assistance program. NASACT members in good standing are eligible to be reimbursed for up to $750 to cover the costs of their conference airfare, hotel and/or registration. So there is no reason not to come!

NASC also offers training opportunities for those in middle management. Please consider sending your middle management staff to the 2014 NASC Middle Management Conference, which will be held in Salt Lake City, Utah, April 8-10. This is an excellent opportunity for staff in the offices of state auditors and comptrollers to enhance their leadership skills and to network with their peers. I have been sending my staff for several years now, and they always come back with new ideas that we can implement in our office, and they gain additional leadership skills that make them more valuable to the office.

Middle Management Committee co-chairs Stacy Neal (MO) and Marcie Handy (UT), along with their committee, have put together a very educational program for those in middle management. Topics will include crucial conversations, improving leadership skills, updates from GASB and grant reform, just to name a few.

Since our last NASC conference in 2013 seven new comptrollers have joined us. It gives me great pleasure to welcome our newest NASC members:

- Bob Jaros, Colorado (replacing David McDermott, retired).
- Suzanne Crouch, Indiana (replacing Dwayne Sawyer who replaced Tim Berry).
- Bert Molina, Deputy Chief Financial Officer, District of Columbia (replacing Anthony Pompa).
- Robert Hamilton, Oregon (replacing Kathy Ross, retired).
- DeAnn Hill, Director, Kansas (this is a new position resulting from a restructuring of the comptroller function in Kansas).
- Doug Cotnoir, State Controller, Maine (replacing Terry Brann).

We hope to see all of you at the conference.

In addition to the conference committees, NASC has several other committees that I want to thank for all of their hard work.

The Committee on Accounting and Financial Reporting, chaired by Alan Skelton (GA), responds to GASB exposure drafts and preliminary views documents and keeps our members informed as to what GASB has planned in the future. The committee has been very proactive in responding to the following exposure drafts: Measurement of Elements of Financial Statements and Pension Transition for Contributions Made Subsequent to the Measurement Date. The committee also responded to the preliminary views on Fair Value Measurement and Application. Alan also testified before GASB last November on behalf of all NASACT members to share our views on the PV and the Measurement ED.

The Advisory Committee for State Comptrollers: Technical Activities and Functions, chaired by Vicki Smith (TX) and Steve Nielson (WA), held a conference call with the Internal Revenue Service to go over issues regarding the Affordable Care Act and to hear a presentation from Delaware on the state’s internal controls and their examination of fringe benefits. The group also conducted the annual payroll survey. If your state isn’t part of this group, I suggest that you sign up. It is a very valuable resource for those dealing with payroll issues.

The Payroll Information Sharing Group, co-chaired by Patti Everill (ID) and Michelle Oliver (FL), held a webinar with Visa and MasterCard and heard a presentation from Alaska on payment analytics. The group also conducted its annual survey. Again, if your state is not participating, I encourage you to do so.

NASC has a lot to offer, so if you aren’t partaking of all of the resources that are available to you, I suggest that you start signing up and getting involved now. All of our members have so much knowledge to share with one another so none of us have to reinvent the wheel. So leverage your resources and participate.

It has been an honor and a pleasure to be your President this last year, and I look forward to seeing all of you at the conference this March in Reno. I’ll tell you more about Nevada’s little quirks.
NASC 2014 Schedule of Events

Tuesday, March 11
- NASACT Executive Committee
- NASC Committee on Accounting and Financial Reporting
- NASC Executive Committee

Wednesday, March 12
- Conference Sessions
- Comptroller’s Roundtable—Federal/State Issues:
  - Effects of the federal government shutdown
  - Offsetting federal receivables
  - The impacts of ACA on state government
  - Section 218 agreements
  - Treasury Offset Program

Thursday, March 13
- Conference Sessions
- Comptroller’s Roundtable—Operational Effectiveness:
  - Pension reporting issues – GASB 67&68
  - ERP upgrade decisions
  - Centralized accounting
  - Leases
- NASC Business Meeting

Friday, March 14
- Conference Sessions
- Comptroller’s Roundtable—General Topics:
  - Transparency websites & security
  - State payment cards

Travel Assistance
Up to $750 of travel assistance will be made available to state comptrollers or their designees (members in good standing or new state comptrollers) to attend. Reimbursements will be made following the conference.

Call for Roundtable Topics
Suggested topics are still being accepted for the three roundtable sessions. Please email topics to Kim O’Ryan at koryan@nasact.org by Thursday, February 27. Questions about the conference or the roundtables may be directed to Kim at (859) 276-1147.

Register Now for Next Webinar!

NASACT is pleased to announce a webinar scheduled for Wednesday, February 26, to discuss “OMB’s Final Rule: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.”

This webinar covers guidance recently issued by the U.S. Office of Management and Budget, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, published as a final rule in the Federal Register on December 26, 2013. These long-awaited changes are the result of close collaboration between the federal and non-federal grants community with the intent of easing administrative burden, strengthening oversight, and reducing risks of fraud, waste and abuse of federal funds. This reform builds on two years of work by the federal government with its non-federal partners including state and local governments, Indian tribes, institutions of higher education and non-profit organizations.

Significant changes in three major areas of the final rule will be covered: administrative requirements (common rule), cost principles and audit requirements. The presenters will also discuss the practical implementation issues resulting from these changes.

This webinar is provided by NASACT, in conjunction with the Association of Government Accountants and the Association of Local Government Auditors.

February 26: OMB’s Final Rule: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards

- CPE: 2.5 credits
- Time: 2:00 - 4:30 p.m. Eastern time
- Cost: $299.00 per group (unlimited attendance) or $50 per person
- Register: Register today or find more details at www.nasact.org!
RATB Releases Q&A on End of ARRA Recipient Reporting

In January, President Obama signed the 2014 Federal Government Omnibus spending bill. The bill included a provision essentially repealing Section 1512 of the American Recovery and Reinvestment Act, which mandated that recipients of ARRA contract, grant and loan awards report quarterly on the status of those awards. As of February 1, 2014, recipients are no longer required to report quarterly.

The Recovery Accountability and Transparency Board, in collaboration with the U.S. Office of Management and Budget, has posted the following timeline for recipients and agencies to review reports and make changes and corrections as needed.

January 30, 2014
- Fourth quarter 2013 data was posted on Recovery.gov.

February 1 – March 19, 2014, 11:59 P.M. EST
- Agencies and recipients should review reports on FederalReporting.gov and make changes and corrections as needed. Those with questions about how to make changes should:
  1. Read the FAQs on FederalReporting.gov first.
  2. Direct further questions to the help desk at FederalReportingHelpDesk@ratb.gov.
- Agencies and recipients can continue to submit Automated Data Change (ADC) requests (see chapter 16 of the User Guide for information).

February 12, 2014
- Fourth quarter 2013 non-compliance data is posted on Recovery.gov.

March 20, 2014
- The extended quality assurance period ends for recipients and agencies.
- Recipients will no longer be able to log into FederalReporting.gov.
- The help desk will close for recipients.

March 20 – March 31, 2014
- Agencies should review recipients’ ADCs, and reconcile and close out awards.

March 31, 2014
- The help desk will close for agencies.

May 1, 2014
- Final recipient data from FederalReporting.gov is posted on Recovery.gov. The maps, charts and graphs that display the recipient data will not be updated again.

Additionally, in an effort to answer questions about the end of recipient reporting, the RATB has issued a frequently asked questions document. The FAQ provides guidance to recipients on updating, making changes and finalizing reports. The document can be obtained at https://www.federalreporting.gov/federalreporting/documentation/FR-Gov%20FAQs%20-%20End%20OF%20Recipient%20Reporting.pdf.

NASACT Receives Positive Response to Question on Section 200.303


NASACT’s question was: How should non-federal entities and their auditors interpret and apply the requirements regarding internal controls contained in Section 200.303?

On February 13, COFAR issued a frequently asked questions document. NASACT’s question on section 200.303’s internal control requirements is addressed in questions III-4 and III-5 of the FAQ. The COFAR’s answer is responsive to the concerns voiced by NASACT’s members.

NASACT wishes to thank Randy Roberts from the Arizona Office of the Auditor General for his assistance in developing the question and background information on this issue.


Background: Section 200.303 indicates that the non-federal entity must establish and maintain effective internal controls over the federal award. The paragraph then goes on to indicate that these internal controls should be in compliance with guidance in the Government Accountability Office’s Standards for Internal Control in the Federal Government (Green Book) and COSO’s Internal Control Integrated Framework.

A COFAR training webinar held on January 27 indicated that when reading the final rule for Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the word “must” indicates a requirement and the word “should” indicates a best practice. The training further indicated that while a non-federal entity is required to have effective internal controls over federal awards, there is no expectation that the non-federal entity would have to follow Green Book or COSO to achieve this.

Section 200.303 generated strong concerns among states and their auditors. The training webinar, by introducing the notion of best practices, helped greatly to understand what may be expected by this section. NASACT, in its request to COFAR on January 31, asked that this conclusion be formally clarified through a frequently asked question, or by other means, so that an appropriate, reasonable, and consistent application of the section’s requirements will be met.
GATB Holds Public Hearing

The Government Accountability and Transparency Board held its first public hearing in January to solicit feedback from interested parties regarding the board’s agenda for the coming year and the ongoing work to make government spending information more transparent and available to the public. The board’s mission is:

“To identify implementation guidelines for integrating systems that support the collection and display of Government spending data, ensuring the reliability of those data, and broadening the deployment of fraud detection technologies, including those proven successful during the implementation of the Recovery Act.”

The board heard testimony from both individuals and associations representing government and good government groups. The organizations representing state governments included the National Governors Association, NASACT and Maryland’s Governor’s Grants Office. Other participants included the Data Transparency Coalition, the Association of Government Accountants, Citizens Against Government Waste, the Project of Government Oversight and the Center for Effective Government.

In its testimony, NASACT drew on the experience of its members from the implementation of the American Recovery and Reinvestment Act. Specifically, NASACT recommended that the GATB follow the same approach used in the Recovery Act implementation, such as soliciting feedback from state and local governments before developing or amending rules and policies governing transparency of federal funds and answering questions from those who will have to follow any new or amended rules and policies in an ongoing manner. This was also a recommendation made by the Government Accountability Office in its most recent report on grants management.

NASACT emphasized to the Board that in addition to the overall goals of modernization, efficiency and accountability, data reporting standardization efforts should consider the costs and burden on federal agencies and federal grant recipients.

NASACT applauded the board’s continued effort to establish a universal identifier for grants as currently grants are identified by a variety of numbers including the FAIN, DUNS, CFDA, and Treasury account symbol, and none of those numbers uniquely identify the grant. NASACT also noted that as state auditors conduct single audits of subrecipients, accurate and timely grant information that is available on a public website could serve as a valuable source of independent corroboration and could prevent auditors from having to spend costly time confirming the amount of grants received from various grantor agencies. Also, having grant information online will assist auditors in monitoring subrecipients.

In commenting on the current state of data, NASACT noted as key a clear consistent meaning for every data element. Inconsistency introduces unreliability, and the lack of consistent data, standards and commonality in how data elements are defined places undue burden on federal fund recipients.

In closing, NASACT requested that the board consider sharing some of the tools developed by the Recovery Operations Center with state and local oversight professionals.

NASACT will post a link to the hearing on its own website as soon as the link is made available by the Board.

NASACT’s 2014 Washington Issue Survey Begins March 3

This year’s Washington office survey will go live on Monday, March 3. Responses to the survey are an invaluable asset to the Washington D.C. office, as they give an accurate and up-to-date snapshot of which issues are most important to members and where our focus should be during the upcoming year. The survey will run for two weeks ending on Friday, March 14. Your responses are extremely important to us, and the data will not be used or shared with any outside parties. Look for the survey link in the March 3 Washington Update.

The 2013 survey received responses from 30 offices in 24 states. Respondents ranked the following items as their Top 5 (with a score of 5 being “very important”):

- Public Sector Pension Plans - Defined Benefit Plans for Public Employees (4.48)
- Public Sector Pension Plans – Disclosure (4.24)
- Timely Disclosure of Financial Reports (4.21)
- Proposals to Amend the Single Audit Act or A-133 (4.14)
- New Health Care Law/Health Care Exchanges (3.97)

Stay Informed with the Washington Update!

NASACT’s Washington Update is an e-newsletter that is published weekly when Congress is in session. Not on the list? Call (202) 624-5451 to be added to the distribution list. View past issues of the update on NASACT’s website at www.nasact.org/washington/washingtonupdate.cfm.

Questions about NASACT’s Washington-related activities may be directed to Cornelia Chebinou (cchebinou@nasact.org) or Neal Hutchko (nhutchko@nasact.org).
Plan Now to Attend NASACT 2014!

Join NASACT president James B. Lewis, state treasurer of New Mexico, and our other New Mexico hosts for the 2014 NASACT Annual Conference in Santa Fe, New Mexico, this August 9-13. The NASACT Training and Professional Development Committee has distributed the conference topics survey and will be working in the next few months to develop the technical agenda. Those who respond to the survey will be entered into a drawing to receive a free registration (can be used for other staff in the office).

Conference Hotel: The Eldorado Hotel

The conference will be held at the El Dorado Hotel located in heart of Santa Fe near the historic Plaza and surrounded by rich culture, history and art. This year’s conference rate is $189/night plus applicable tax. To reserve your room, call (800) 955-4455 and ask for the NASACT Annual Conference rate.

Don’t Forget the Travel Assistance Program!

NASACT principals in good standing (or their designees) are eligible to receive up to $2,000 to attend the conference. These funds can be used to cover travel or registration costs. All funds will be provided in the form of reimbursements after the conference.

Special Activities

Our hosts are planning a number of special activities, including a reception at the historic La Fonda on the Plaza Hotel, a Santa Fe landmark, and an evening at the New Mexico History Museum and Place of the Governors, distinct emblems of our nation’s history. A guest program will also be offered where guests will enjoy a walking tour of historic Santa Fe and a day trip to Chimayo.

More Information

Watch for more details coming soon! Questions about the conference may be directed to Donna Maloy at dmaloy@nasact.org or (859) 276-1147.
New at www.nasact.org

The following new items have been posted on NASACT’s website:


- NSAA technical inquiries on the following topics at www.nasact.org/nsaa/technical/index.cfm (members only content):
  - Digital Signatures
  - Medicaid
  - Conflicts of Interest Policies

- NASC technical inquiries on the following topics at www.nasact.org/nasc/technical/index.cfm (members only content):
  - Payroll Applications
  - Infrastructure Reporting Survey

NSAA Seeks Input on SSAE

The NSAA Auditing Standards and Reporting Committee will respond to the proposed statement on standards for attestation engagements on auditing standards, Subject-Matter Specific Attestation Standards: Clarification and Recodification, issued by the American Institute of Certified Public Accountants’ Auditing Standards Board. The exposure draft can be found at www.aicpa.org/Research/ExposureDrafts/AccountingandAuditing/Pages/ExposureDrafts_ASB.aspx. Comments to be included in NSAA’s response should be sent to Sherri Rowland by Wednesday, April 30, at srowland@nasact.org. Questions may be directed to Sherri at (859) 276-1147.

NSAA Is Now Accepting Awards Submissions, Seeking Judges

The NSAA Excellence in Accountability Awards Committee is now accepting submissions for the 2014 Excellence in Accountability Awards.

Awards will be given in four categories:

1. Performance audits (large – 2,500 audit hours or more).
2. Performance audits (small – less than 2,500 audit hours).
3. Forensic reports.
4. Special projects.

Submissions are due by 5:00 p.m. Eastern time on Friday, February 28, 2014. Award winners will be recognized at the NSAA annual conference in June in Saint Paul, Minnesota. To download the award submission instructions, go to www.nasact.org/nsaa/awards_recognition/criteria.cfm.

NSAA is also currently seeking volunteers to help in the judging process for the Excellence in Accountability Awards. Judges can be NSAA principals or their designees. The rewards of participating as a judge include:

- Learning more about your state audit counterparts.
- Participating in an effort that improves the public’s perception of state auditing and its results.
- Continuing the tradition of excellence that NSAA promotes and practices.

Please note that judges are not eligible to submit an entry in a category in which they are participating as a judge. To volunteer as a judge, contact Sherri Rowland at srowland@nasact.org or (859) 276-1147.

Upcoming Information Sharing Calls

March
- NASACT Committee on Accounting, Reporting and Auditing – March 18

April
- NSAA Human Resources Information Sharing – April 30

May
- NASC Payroll Information Sharing (expanded call, includes the Internal Revenue Service) – May 14
- NASC Travel and P-Card Information Sharing (expanded call, includes presentations from Visa and MasterCard) – May 21

Get Involved!
For information on participating in any of these calls, contact NASACT’s headquarters office at (859) 276-1147.
Larkins Named Acting Comptroller in New Jersey

Marc Larkins was named by New Jersey Gov. Chris Christie in December 2013 to serve as the state’s acting comptroller. Mr. Larkins leads a staff responsible for conducting audits, investigations and performance reviews at all levels of New Jersey government. The office audits government finances, examines the efficiency of government programs, investigates misconduct by government officers, scrutinizes the legality of government contracts and recovers improperly expended Medicaid funds.

Prior to joining the office, Mr. Larkins served as chief executive officer of the New Jersey Schools Development Authority. He previously served in various capacities as an assistant U.S. attorney for the District of New Jersey, where he held positions of acting first assistant U.S. attorney, executive assistant U.S. attorney and acting counsel to the U.S. attorney.

Larkins began his legal career as a law clerk to the now retired Hon. James H. Coleman, Jr., the first African-American justice on the New Jersey Supreme Court. He then served as a law clerk to the Hon. Joseph A. Greenaway, Jr., U.S. Third Circuit Court of Appeals, while Judge Greenaway sat on the District Court. In 1999, he was accepted into the Attorney General’s Honors Program at the U.S. Department of Justice in Washington, D.C. He served as a trial attorney in the criminal division for a little over three years, specializing in domestic and international narcotics prosecutions.

Mr. Larkins received his undergraduate degree in accounting from Seton Hall University and his juris doctorate from Seton Hall University School of Law.

Mr. Larkins replaces Matt Boxer who had served as comptroller since January 2008.

Cotnoir Named State Controller in Maine

Doug Cotnoir has accepted an appointment as state controller in the Maine Office of the State Controller. Mr. Cotnoir had already assumed most of the controller’s responsibilities while serving as the acting state controller. Prior to that, he served as the deputy state controller.

Mr. Cotnoir began his career with state government in 1984. In his 30 years of service to the state of Maine, he has worked in agency financial management, statewide auditing and financial reporting for five agencies. He holds a bachelor’s degree from the University of Maine at Augusta, and professional designations as a certified public accountant and certified internal auditor.

Mr. Cotnoir replaces Terry Brann who had served as controller since August 2009.

Middle Management Conference Agenda: Now Available!

The 2014 NASACT Middle Management Conference is scheduled for April 8-10 in Salt Lake City, Utah. This conference features sessions tailored to address the training needs of middle management staff in the offices of state auditors and state comptrollers, including staff specializing in the areas of audit, finance and training.

A draft conference agenda is now available at www.nasact.org/conferences_training/JointMiddleManagement/2014JointMiddleManagement/agenda.pdf. Featured topics will include:

- An economic outlook.
- Utah’s early implementation of GASB 69.
- Handling crucial conversations between management and staff.
- Effective written communications.
- Leadership through change and transition.
- COSO and the Green Book.
- Standards updates.
- Best practices and training roundtables, as well as audit and finance specific roundtables.
- More!

CPE and Fees

Twenty CPE credits will be offered for the conference. No prerequisites or advanced preparation will be required. The price for government attendees is $425; non-government attendees may participate for $525.

Conference Hotel

The conference will be held at the Hilton Salt Lake City Center, which is conveniently located in downtown Salt Lake City and within walking distance to various eateries and entertainment. The negotiated room rate is $103/night single or double occupancy plus applicable taxes. To book your room, click HERE or call the Hilton (800) 445-8667 and ask for the NASACT Middle Management Conference group rate. The deadline to receive this special rate is Saturday, March 8.

Registration and Questions.

Register today at www.nasact.org! Questions about the conference program may be directed to Kim O’Ryan (koryan@nasact.org) or Sherri Rowland (srowland@nasct.org). Questions about the hotel may be directed to Donna Maloy at dmaloy@nasact.org.
You Own Your Data: Are You Prepared for a Cyber Security Breach?  By Mike Wyatt

New technology trends, like self-service solutions and the pervasiveness of mobile devices, mean that data is being shared on an almost unimaginable scale. For state agencies that collect massive amounts of sensitive data, this new era of accessibility and interconnectedness represents a serious security risk as increasingly sophisticated hackers are targeting treasure troves of valuable information held by states.

Who bears the responsibility for safeguarding this data? “The head of IT” may be a first reaction—but that answer is incomplete. While IT plays a vital role in security, the ultimate responsibility for your agency’s data rests squarely on the shoulders of agency leaders. In the event of a data breach, it is the business and program leaders who need to spearhead the response, recovery, and activities to restore citizen trust. As a treasurer, comptroller, or auditor, data ownership must be one of your mandates, and your role as steward of sensitive data is critical to effectively managing information security risks.

Prevention Isn’t Enough

It’s important for agency leaders to realize that when it comes to compromised security, it’s a question of “when,” not “if.” Data is widely distributed and hacker tactics evolve quickly. While prevention is important, early detection of a breach is critical. If alerted to hacker activity quickly, you can prevent data theft or minimize the impact. Once a breach has occurred, a rapid response and recovery plan is essential to avoid damaging effects that can spread to other parts of your organization. While preventative measures are necessary, a strong security approach should also include ongoing monitoring and detection activities, as well as planned response and recovery strategies.

Security breaches create a cascade of immediate and long-term negative effects, from costs associated with consumer credit protection and system overhauls, to the logistical headaches of tracing compromised information through related agencies and partners. It can easily run into tens of millions of dollars. And when those ultimately responsible are elected officials, security breaches can cost reputations and even careers.

But the erosion of citizen trust can be the most damaging effect. Rebuilding the confidence in an agency that is responsible for the loss of sensitive, personal information can take years, so it’s imperative that your agency builds and documents a response plan that will help prepare the organization for a security breach.

Three Key Steps to Better Data Responsibility

It’s important to analyze your departments and interdependencies and understand where sensitive information is flowing. Banks, treasury departments, investment firms, outsourcing vendor partners, and other interconnected entities need to be considered so you know who has access to your information. With this deeper understanding of your data landscape, you should:

1. Put Your Own House in Order
   Comptrollers, auditors and treasurers should conduct a thorough cyber risk assessment. Define how your people, processes, and technology are impacted by risk, and understand your greatest vulnerabilities. Auditors can help in improving the enterprise’s resiliency by homing in on cyber security and bringing empirical data back to agency leaders. Ultimately, this can help improve security protocols and map out fast tracks to recovery so damage can be minimized.

2. Carry the Flag
   Cyber security is typically not a popular budget line item, and agency business and technology leaders must present a solid business case for the necessity of cyber security measures. Educate organizational leadership on the value of early detection, appropriate encryption, strong authentication, user education, and other activities that will mitigate the risk of being hacked or data being disclosed. And make leadership aware of the full potential risk of political fallout, financial costs, and damage to citizen trust if data is compromised. Appropriately identifying security solutions as mission enablers rather than a mandatory “insurance” expense can help the case for funding.

3. Be Secure, Vigilant, and Resilient
   State treasurers, comptrollers, and auditors each have roles to play in guarding data and citizen trust. Focus on establishing and maintaining risk-prioritized controls, complying with standards and regulations, and maintaining evolving response plans. The “secure, vigilant, and resilient” mindset should be adopted across the entire organization, not siloed in a project, department, or a set of technologies. It is a discipline that becomes part of your organization’s DNA and should be integral to every new initiative.

At the end of the day, agency officials are accountable for the ownership of their data and should take proactive measures. Without this mindset, security breaches—and they are inevitable—can threaten to dismantle careers, agencies, and people’s lives resulting in loss of citizen confidence and trust.

Mike Wyatt (miwyatt@deloitte.com) is a director and cyber risk specialist with Deloitte & Touche LLP. Mike focuses on public sector cybersecurity incident response and breach remediation as well as state-wide security program development.

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This article was prepared by Deloitte, a member of NASACT’s Corporate Associates Program.
To find out more about the Corporate Associates Program, visit www.nasact.org/nasact/corporate/index.cfm.
Calendar of Events

2014

March 11  ■  NASACT Executive Committee Meeting, Reno, NV
March 12-14  ■  NASC Annual Conference, Reno, NV
April 8-10  ■  NASACT Middle Management Conference, Salt Lake City, UT
April 24-25  ■  Tennessee Government Auditing Training Seminar, Chattanooga, TN
April 28-29  ■  Tennessee Government Auditing Training Seminar, Nashville, TN
May 1-2  ■  Tennessee Government Auditing Training Seminar, Jackson, TN
May 12-13  ■  Tennessee Government Auditing Training Seminar, Morristown, TN
June 10-13  ■  NSAA Annual Conference, Saint Paul, MN
August 9-13  ■  NASACT Annual Conference, Santa Fe, NM
September 30 - October 3  ■  NSAA IT Workshop & Conference, Grand Rapids, MI

2015

March 10  ■  NASACT Executive Committee Meeting, Richmond, VA
March 11-13  ■  NASC Annual Conference, Richmond, VA
June 9-12  ■  NSAA Annual Conference, Little Rock, AR
August 22-26  ■  NASACT Annual Conference, Chicago, IL

Corporate Associates: Sign Up Today!
By Donna Maloy, Conference Manager

The Corporate Associates Program is NASACT’s effort to facilitate partnership between the private sector and state government. Contact us today to find out how to join our prestigious group of corporate partners!

The program offers your company various opportunities for participation at NASACT’s annual conference as well as other benefits throughout the year, including a company listing on NASACT’s website. As a corporate associate, you will also receive copies of NASACT’s publications and e-distributions.

Whether your goal is networking, staying informed about state government finance, or participating in one of the premier conferences of the year for state government officials, the corporate associates program will benefit your company. The program has four levels of participation: platinum, gold, silver and bronze.

Benefits associated with these levels vary. To view the complete brochure outlining the benefits and to see which companies are currently members, visit www.nasact.org/nasact/corporate/index.cfm. Questions about the Corporate Associates Program may be directed to Donna Maloy at dmaloy@nasact.org or (859) 276-1147.