

BUILDING A STANDARD OF TRUST

October 15-16, 2024 McMinnville, Oregon





As Oregon's 29th Secretary of State, allow me to welcome you to the 2nd Annual Oregon Audit Summit!

Thanks to the hard work of our event organizers, and the engagement and participation of all of you, last year's summit was a resounding success. I am thrilled that we are again able to offer this opportunity for professional development to the auditing community.

It is a testament to this profession that so many dedicated people were able to collaborate to make this event a reality. I want to offer my thanks to all of them: the National Association of State Auditors, Comptrollers and Treasurers (NASACT); Audits Director Kip Memmott; and the Oregon Audits Division staff who planned this event — lan Green, Bentley Walker, Julie Moffenbier, and Chloe Mims. And, of course, my thanks to all our summit participants!

LaVonne Griffin-Valade, Oregon Secretary of State





Thank you for joining us for another Oregon Audit Summit!

Last year's summit offered an incredible opportunity for the Oregon and Pacific Northwest audit community to come together — which was also the inaugural summit's theme.

This year, our theme is Building a Standard of Trust. Auditors understand well how important it is that we maintain our independence and integrity so that people can trust in our work. My hope is that the skills you'll learn and the relationships you'll foster over these two days help all of us in strengthening the foundation of trust on which the auditing profession relies.

Best regards,

Kip Memmott, Audits Division Director

General Information

Meals

Both days begin with a continental breakfast with seasonal local fruit and breakfast breads. Coffee, decaffeinated coffee, hot teas, and juices will be available.

Tuesday's lunch is a Fajita Fiesta buffet, offering chips and salsa, a Southwest salad with black bean-corn relish, shredded cheese, and chipotle ranch. The main dishes will include charred sirloin steak and grilled chicken with sautéed peppers and onions, served with flour tortillas, sour cream, and shredded sharp cheddar cheese. Sides will include cilantro rice, seasoned black beans, and dessert.

Wednesday's lunch is a Willamette Valley BBQ buffet, including a mixed green salad with buttermilk ranch and balsamic vinaigrette, bone-in chicken with a cherry pinot BBQ sauce, smoked pork shoulder, roasted tri-color potato wedges, seasonal local vegetables, sweet rolls, and desserts.

Appetizers and desserts will be served during breaks, while coffee, tea, and sodas will be available throughout the day.

Networking event

Networking Bingo is an interactive icebreaker designed to foster connections and enhance communication in a relaxed, no-pressure environment. Participants will use bingo cards filled with fun facts, matching those facts to fellow attendees. The goal is to get BINGO by finding participants who fit the descriptions in the boxes to win prizes. This activity encourages meaningful conversations while creating a positive and engaging atmosphere.

Wi-Fi login

The Network: Evergreen-Events

The password: Event2022

Presentation materials

Presentation slides and materials from each of the speakers, if available, can be accessed on the conference website at nasactcpe.cnf.io.

Want to present at the next Oregon Audit Summit?

We would love to have you join us! Email us at auditsummit.sos@sos.oregon.gov.



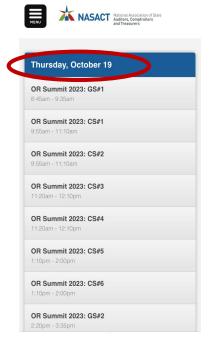


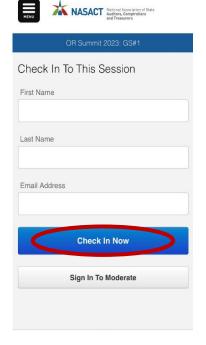
or browse to nasactcpe.cnf.io

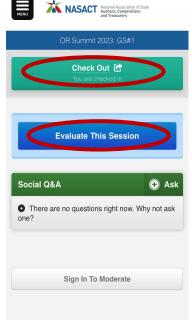
On your phone, navigate to nasactcpe.cnf.io or use the QR code.

- This year, we will be using a conference website for those attending in-person. This site will be used for claiming CPE, asking questions and evaluating sessions, as well as your overall hub for information about the event.
- 2. Select the session you are participating in to Check In.
- 3. If you have questions for the speakers. You may enter them at any time by clicking on the Social Q&A button.
- Click Evaluate This Session to provide your evaluation in real time.
- 5. Click Check Out.

The Check In/ Check Out process is how we verify your attendance in a session and is <u>required</u> to get CPE.







If you need to leave before a session is over, <u>be sure to click Check Out</u>. We are able to offer partial CPE credit.

Continuing Professional Education

Learning Objectives: To provide a forum for state and local auditors to learn about developments in their field including best practices, updated standards, and accountability.

Level of Knowledge: Overview

Education or Experience Prerequisite: No prerequisites required.

Advance Preparation: No advance preparation required.

CPE: Up to 14 credit hours.

Delivery Method: Group-Live. All sessions include Q&A opportunities.

Attendance Requirements: In order to obtain CPE credit for this event, participants must check in and out of each session using the conference app.



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/.

Tuesday, October 15

8 - 8:45 am

Welcome Breakfast & Registration Check-in

General Session #1 – Theater Auditorium

8:45 - 10 am

The New Psychology of Fraud: This story-based session from the speaker's perspective is a paradigm shift in understanding the minds of both investigators and perpetrators. Through a compelling narrative-based approach, incorporating the speakers research, and firsthand accounts of being on both the right and, unexpectedly, wrong sides of an investigation, we'll unravel why conventional investigative techniques may inadvertently hinder rather than help. This session will illuminate the hidden myths and pitfalls entrenched in our standard practices and assumptions about fraud. We will dissect the often-misunderstood concept of skepticism and reveal how investigators might, despite their best intentions, play into the hands of sophisticated fraud schemes. (CPE Type: Auditing Governmental)

Presenter: Toby Groves PhD

10 - 10:10 am

Break

Concurrent Session #1 - Theater Auditorium

Seeing Pattern Others Don't: In a world brimming with complexity, the ability to discern how various elements interact and influence each other stands at the heart of innovative problem-solving and sound decision-making. This session promises to unveil the secrets of connectivity, offering a deep dive into the art of systems thinking and pattern recognition. You'll explore cutting-edge techniques to uncover hidden and unconventional patterns, tackle contradictory evidence with finesse, and master the art of identifying and interpreting intricate connections. Prepare to transform your perspective and develop a keen eye for the patterns that elude others, opening doors to unparalleled insights and strategic advantages. (CPE Type: Auditing Governmental)

10:10 - 11 am

Presenter: Toby Groves, PhD

Concurrent Session #2 - Columbia Room

ORS 244: Conflicts of Interest Participants will dive into how Oregon Government Ethics Law defines a conflict of interest. After breaking down the criteria needed to create a conflict, we'll look at how different types of public officials are statutorily required to handle one. (CPE Type: Regulatory Ethics)

Presenter: Lex Tingey

11 - 11:15 am

Break

Concurrent Session #3 - Columbia Room

4-Step System for Building & Leading High-Performing Audit Teams: Less stress. Happier teams. On-time and on-budget audit reports. That's the dream of every audit leader. During this presentation, participants will learn powerful leadership strategies for building and leading high-performing teams that achieve extraordinary results. (CPE Type: Auditing Governmental)

Presenter: Shanda Miller

11:15 - 12:05 pm

Concurrent Session #4 - Theater Auditorium

Public Records Requests Panel: This session will explore public records law and how it relates to audits and audit work papers. Experts will explain the nuances and legalities that will help auditors navigate this important topic. (CPE Type: Specialized Knowledge)

Panelists: Todd Albert, Sarah Landis, and P.K. Runkles

12:05 - 1:35 pm

Lunch & Networking Bingo - Space Museum Mezzanine

Concurrent Session #5 - Columbia Room

IT Auditing for non-IT Auditors: This presentation provides a high-level overview of IT concepts specifically designed for non-IT auditors. It aims to support them in understanding the applicable criteria, various types of IT audits, and IT controls that can be implemented during their non-IT audits. (CPE Type: Auditing Governmental)

Presenter: Courtney Hilton and Jessica Ritter

1:35 - 2:25 pm

Concurrent Session #6 - Theater Auditorium

Audit Report Writing: This training is designed to introduce government auditors to some techniques and strategies to improve the quality and accessibility of their writing to help them write professional-grade, reader-friendly audit reports. (CPE Type: Auditing Governmental)

Presenter: Laura (Fosmire) Kerns

2:25 - 2:35 pm

Break

Tuesday, October 15

2:35 – 3:25 pm	General Session #2 – Theater Auditorium Elected Auditor Panel: Elected auditors from Multnomah and Washington counties, as well as the City of Portland, will discuss the pressures and benefits of being an elected auditor in the state of Oregon. (CPE Type: Specialized Knowledge) Panelists: Kristine Adams-Wannberg, Brian Evans, Jennifer McGuirk, and Simone Rede
3:25 – 3:40 pm	Break
3:40 – 4:55 pm	Fulfilling the Mission of an Auditor in Oregon: Local government auditing existed in Oregon for over a century, with an extensive mission. Yet the auditors rarely exercised their full authority until the introduction of performance auditing, when they pioneered its new methods. Still more can and should be done to advance and expand the work. (CPE Type: Auditing Governmental) Presenter: Gary Blackmer
4:55 – 5:05 pm	Closing Remarks

Wednesday, October 16

8 - 8:45 am

Breakfast & Registration Check-in

General Session #4 - Theater Auditorium

8:45 - 10:00 am

Multi-state Medicaid Panel: This panel will discuss the OAD's collaboration with HHS-OIG and the WA State Auditor's Office on Medicaid concurrent enrollment. The panel will highlight what it's like to collaborate with other audit organizations. (**CPE Type: Auditing Governmental**)

Presenters: Kenza Abtouche, Kathy Davis, Lori Garreston, Ian Green, and Kevin Manley

10 - 10:10 am

Break

Concurrent Session #7 - Columbia Room

Leading Audit Staff Remotely: We will discuss some of the challenges from having a remote workforce and techniques the Oregon Audits Division developed to address these challenges to grow an effective remote audit team. **(CPE Type: Auditing Governmental)**

Presenters: Aaron Hiddleson and Geoff Hill

10:10 - 11:00 am

Concurrent Session #8 – Theater Auditorium

OR 244 Prohibited Use of Office (Ethics): ORS 244: Prohibited Use of Office will explain how Oregon Government Ethics Law defines a prohibited use of office. It will cover how to know what is prohibited and what is allowed as well as how to assess your own situation to avoid unintended prohibited uses of your office. (CPE Type: Regulatory Ethics)

Presenter: Chris Brubaker

11:00 - 11:10 am Break

Concurrent Session #9 - Columbia Room

EQ: Not your average Excel workshop – but it'll help you excel your career: EQ or Emotional Intelligence is a set of skills you can grow, practice, and develop – it's a growth mindset. People like to work with people who are not only competent technically, but also skilled in reading a room, building relationships, and demonstrating self-management. These skills can help you influence your stakeholders and handle pressure tactfully. Emotional intelligence is the third major contributor to a person's success. In this session, we'll give a brief primer of the 4 EQ skills and some suggested strategies for leveraging your EQ. This session is based on the research of Dr. Travis Bradberry and Dr. Jean Greaves, and their book Emotional Intelligence 2.0. (CPE Type: Personnel/ Human Resources)

11:10 - 12:00pm

Presenter: Erin Holbrook

Concurrent Session #10 – Theater Auditorium

Strategic Internal Control: Strategic internal control prioritizes operational improvement and cost-effective oversight. This session will explore the concept in three questions: 1) What are you trying to do? 2) What might get in your way? 3) What can you do to maximize impact? **(CPE Type: Finance)**

Presenter: Matt Kaufman

Lunch

12:00 – 1:00 pm

General Session #5 - Theater Auditorium

1:00 - 2:15 pm

Hand on AI: A hands-on AI event! During this session, we'll dive into using AI, considering day to day utility and audit implications. After a brief overview of platform options, prompting, and risk avoidance, we'll get hands-on with audit-related prompts, exploration, and discussion. Whether you use AI every day or have just scratched the surface, this will be a space for all to learn and share. Note: If you've been thinking about joining an AI chat or research platform (ChatGPT, Claude, Gemini, CoPilot, Perplexity etc.), feel free to do so! Log-in – free options are also available. (CPE Type: Information Technology)

Presenter: Emily Fiocco and Michelle Greene

2:15 - 2:45 pm

Break - Aviation Museum Mezzanine

4:55 - 5:00 pm

Summit Closing Remarks

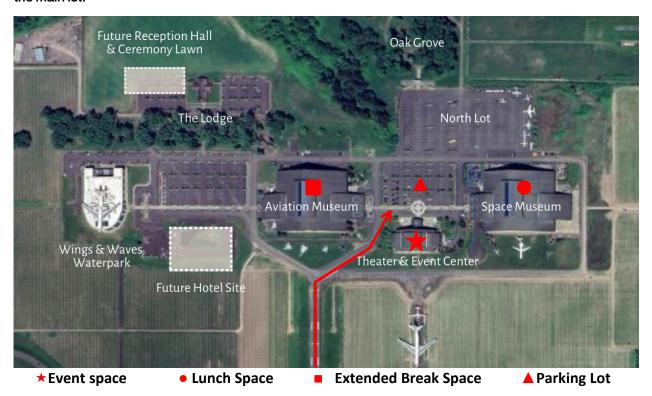
Wednesday, October 16

2:45 – 3:35 pm	General Session #6 – Theater Auditorium Government Accountability through Journalism: Two-time Pulitzer Prize-winning New York Times reporter Nicholas Kristof shares insights from his career in holding governments accountable. In this session, Kristof will discuss the vital role of investigative journalism in exposing corruption, inefficiencies, and promoting transparency in government, offering valuable lessons for auditors. (CPE Type: Specialized Knowledge) Presenter: Nicholas Kristof
3:35 – 3:40 pm	Session Transition
3:40 – 4:55 pm	Applying the Global Internal Audit Standards in the Public Sector: The Institute of Internal Auditors published the new "Global Internal Audit Standards" (a.k.a. The Red Book) January 9, 2024, to become effective January 2025. This session is designed to familiarize public sector auditors with the revised Standards specific to their application within the public sector. (CPE Type: Auding Governmental) Presenter: Pamela J Stroebel Powers, CIA, CGAP, CRMA, CPA, Director Professional Guidance Public Sector - The IIA Global Headquarters

About the Venue

Evergreen Aviation & Space Museum

When arriving on campus, the road splits into a 'Y' near the Aviation Museum. Stay to the right and park in the main lot.



Event Rooms

Theater Auditorium



Columbia Room



About the Venue

Lunch Space



Your lunch each day will take place in the Main Hall, which is on the mezzanine level of the Space Museum. When you exit the Theater & Event Center, head to the right (East) and enter the main entrance to the museum and go to the left of the admission desk. There is a flight of stairs and elevator just past the restrooms that will take you right up to the Main Hall.

Extended Break Space (Day 2) - Aviation Museum Mezzanine

The extended break on the second day of the summit will take place on the mezzanine level of the Aviation Museum. When you exit the Theater & Event Center, head to the left (west), enter the main entrance of the museum and go up the stairs (or use the elevator) to the second floor. At the top of the stairs make a right.

Please Note: The museum exhibits will not be available to attendees during breaks without a purchased ticket. However, many can be viewed and enjoyed from the museum mezzanines where lunch and breaks are taking place.

ADA ACCESSABILITY

All event venues are ADA accessible.

Theater: There are five levels: basement, lobby, level 1, level 2, and level 3. Guests enter at the lobby. Bathrooms, the Columbia Room, and the Theater Auditorium are on level 1 (four steps up). Access these areas via the ramp or elevator in the lobby. For Theater seating, use the elevator to level 2 and cross the catwalk.

Space Museum: An elevator provides access to the Main Hall. Restrooms are on both the ground floor and mezzanine.

Aviation Museum: An elevator is located left of the admissions desk, past the glass doors, to access the Aviation Mezzanine.



Kristine Adams-Wannberg

Kristine was elected Washington County Auditor in May 2022 and took office in January 2023, becoming the first woman to hold the office since its creation in 1980. She has over 20 years of experience in auditing, program evaluation, and financial analysis for state and local governments. Kristine joined the Washington County Auditor's Office in 2019 after leading several award-winning audits at the City of Portland. She holds a BA in Political Science from the College of Idaho and an MPA from Portland State University and is a Certified Internal Auditor (CIA) and Certified Government Auditing Professional (CGAP). Kristine has also held leadership roles with the Association of Local Government Auditors and volunteers on several government audit and budget committees.



Gary Blackmer: hired by Portland in 1985 as an auditor; elected Multnomah County auditor in 1990; elected Portland city auditor in 1998; appointed state audits director in 2009; retired in 2015. Past president of ALGA. ALGA Quarterly columnist for 20 years. Published the Guidebook for Performance Auditing in 2022, with proceeds going to ALGA.





Chris Brubaker is a trainer for the Oregon Government Ethics Commission who takes pride in helping others and works hard to help public officials understand their responsibilities a little better. Chris has spent the better part of 15 years helping others learn how to assess and better comprehend their needs and responsibilities.

Chris Brubaker



Kathy Davis is a senior auditor and has been with the Secretary of State Audits Division for over 13 years. She has worked on audits of improper payments in the Medicaid program and has assisted investigations of allegations of fraud, waste, and abuse of state funds, including fraud investigations in the Supplemental Nutrition Assistance Program.

Kathy Davis



Brian is the elected Metro Auditor. Prior to auditing, he worked as an economist with Business Oregon. He has a master's degree in public affairs and is a Certified Internal Auditor and Certified Government Auditing Preprofessional. Brian serves on the Executive Committee of PNIAF and on the Education and Conference Planning Committees of ALGA.

Brian Evans

Emily Fiocco

Emily Fiocco is the Chief Audit Executive for the Department of Early Learning and Care. She has audited education and social welfare programs for the Oregon Audits Division and Oregon State University. Emily holds master's degrees in public administration and international studies and an MFA in Creative Writing for Children. Outside of work, you can find her in nature or buried in a good book.

Michelle Greene

Michelle Greene is a performance auditor at the Multnomah County Auditor's Office. Prior to this role, she was an internal auditor at the University of Oregon and held program & administrative roles at Oregon State University. Michelle earned a bachelor's degree in accounting from the UO and began her journey in auditing during an internship at the UO's Office of Internal Audit. In her free time, she enjoys bicycling with her partner and spoiling their grumpy, small dog.



I am a research psychologist and speaker specializing in elevating thinking quality, achieving breakthroughs, and unlocking untapped cognitive potential. I believe that understanding unique aspects of brain function helps us enhance our cognitive abilities, leading to better decision-making and problem-solving in high-stakes environments. My work focuses on innovative thinking strategies, and I am dedicated to helping professionals become more effective and insightful in their roles.

Toby Groves, PhD



Aaron Hiddleson, CPA, has been a staff auditor for the Oregon Secretary of State, Audits Division since 2018. Aaron has worked on a variety of statewide financial and federal compliance audits at agencies including Oregon Employment Department (OED), Oregon State Treasury (OST), Oregon Department of Revenue (DOR) and has specialized training for auditing Medicaid.

Aaron Hiddleson

Geoff Hill

Geoff Hill, CPA, has been with the Secretary of State Audits Division since 2000, and has been leading audits since 2002. During that time, Geoff has lead financial and federal compliance audits at most of the state's largest agencies including the Department of Human Services, Oregon Health Authority, and Oregon Department of Transportation (ODOT



Courtney Hilton is a senior IT auditor with 11 years auditing experience, 7 of which are at the Secretary of State Audits Division. Specializing in IT audits for 3 years, she has performed audits mostly on application and cybersecurity controls. Her prior experience was in auditing financial statements.

Courtney Hilton



Erin Holbrook

Erin Holbrook-Kosgei, GCDF is a global career development facilitator (GCDF). She has a master's degree in adult education and advanced graduate coursework in training and human resources management. Erin has worked in government for 15 years in several agencies. In her previous roles, she traveled the state delivering communication, human resources, coaching, and leadership training to both state employees and local business leaders. She was a sought-after keynote speaker and consultant for her expertise in these areas. Prior to state government, Erin worked in the private sector in various facets of talent development. Erin currently serves as an advisor for Linfield University's Women in Leadership program and volunteers on the committee for the Association for Talent Development's BEST Awards- which recognizes exemplary talent development programs worldwide. She previously served on the board for ATD-Cascadia, the local chapter for the Association of Talent Development. Erin is a 50-stater and enjoys both domestic and international travel. She enjoys permaculture, fiber arts, and cooking. Erin's three favorite EQ strategies are: Self Awareness #9 Don't be fooled by a good mood either; Self-Management #5 Sleep on it; and Social Awareness #17 Catch the mood of the room.



Laura Kerns is the Communications Director for the Oregon Secretary of State and the Communications Specialist for the Oregon Audits Division. A major part of her role for the division is helping teams craft their message and editing audit reports. Previously, she was a staff auditor for the division and a reporter with the Salem Statesman Journal.

Laura (Fosmire) Kerns



Nicholas Kristof

I live on the family farm in rural Oregon that I grew up on, and more than a quarter of the kids on my old school bus have died from drugs, alcohol and suicide. That has seared and shaped me as much as my Harvard education or Oxford studies as a Rhodes Scholar. After a law degree and then Arabic studies in Cairo, I joined The Times in 1984, working as bureau chief in Hong Kong, Beijing and Tokyo before becoming a columnist in 2001. My wife and I jointly won a Pulitzer Prize for covering the bloody Tiananmen Square crackdown in China, and I won a second Pulitzer for coverage of the Darfur genocide. I also picked up an Emmy for a video about Covid. I've written a number of books; my next one is a memoir called "Chasing Hope." Oh, and on the side, I backpack, run (including, briefly, for Oregon governor) and make Kristof Farms hard cider.



Kevin Manley

Kevin Manley is an assistant director with the U.S. Department of Health and Human Services (HHS), Office of Inspector General, Office of Audit Services (OAS). Kevin has worked on a wide range of issues related to Medicaid, health information technology, and health care reform.



Jennifer McGuirk

Jennifer McGuirk, CIA, is serving her second term as Multnomah County Auditor. In this role, Jennifer promotes an accountable and equitable county government. Her office includes four interconnected functions: performance audits; a fraud, waste, and abuse hotline; the county ombudsperson; and community engagement. During her tenure she has overseen a variety of audits and investigations into county operations, while successfully advocating for County Charter amendments and Code changes to protect the independence of the Auditor's Office. Jennifer holds a bachelor's degree in journalism from the University of Oregon and a master's in public administration, emphasizing local government administration, from Portland State University.



Shanda Miller

Shanda K. Miller is the bestselling author of From Supervisor to Super Leader, and an instructor on cRisk Academy, a continuing education platform for auditors. Shanda has 20 years' experience leading teams in the fields of Environmental Science and Government Performance Auditing.

Simone Rede

Simone Rede is the elected Auditor of Portland, Oregon. Voters overwhelmingly chose her in May 2022.

Prior to her election, Auditor Rede was a principal management auditor at the Oregon Metro Auditor's Office, where she audited major operations and investments like the Oregon Zoo and the regional affordable housing bond program. Before that, she conducted performance audits at the Oregon Secretary of State Audits Division, including reviews of Oregon's childcare system and TriMet, the Portland area's transit provider. Auditor Rede has previous experience working in public agencies to improve access to higher education and economic development initiatives in greater Portland and southwestern Pennsylvania. She is a Certified Internal Auditor and Certified Government Auditing Professional with a master's degree in public policy from Carnegie Mellon University and a bachelor's degree in urban studies from Vassar College.

Since she took office in January 2023, Auditor Rede has overseen a range of reports, including reviews of firefighter workload, the shelter system, inclusionary housing program, U visa certification, boat tow seizure process and practices, and emergency board-up services.



Jessica Ritter

Jessica Ritter, CPA, CISA, CISSP, is a performance auditor with nine years at the Secretary of State Audits Division. Specializing in IT audits for seven years, she has led projects on IT general, application, and cybersecurity controls.



Pamela J. Stroebel Powers, CIA, CGAP, CRMA, CPA, is the Director of Professional Guidance for the Public Sector at The IIA Global Headquarters. She holds a BS in Accounting and an MBA from Willamette University, with 25 years of experience in government auditing and over 20 years in training professionals. She has served in various volunteer capacities, including IIA Chapter leadership, the Global Academic Relations Committee, and multiple State of Oregon Audit Committees. She joined The IIA as a Director in spring 2021.

Pamela J Stroebel Powers

Lex Tingey

Lex Tingey is a trainer for the Oregon Government Ethics Commission with a passion for education that extends beyond her current role in aiding public officials. In addition to nearly a decade of marketing and facilitator experience, Lex has degrees in Psychology, Information Technology, and Management.