

7:00 – 8:30 AM PT | 9:00 – 10:30 AM CT | 10:00 – 11:30 AM ET EST

Opening Keynote: Innovation in Audit Practices

Zina Merritt
Chief Diversity Management Officer
U.S. Government Accountability Office

The accountability community is most often concerned with whether or not program and service administrators demonstrate due regard for economy, efficiency, and effectiveness. This session will address how including innovative approaches to examining aspects of equity can help ensure government programs and services are delivered in a manner that addresses the needs of all groups and individuals.

Zina Daché Merritt is the Chief Diversity Management Officer at the U.S. Government Accountability Office (GAO), where she provides expert senior advisory services to help GAO promote a fair, unbiased environment that values diversity, equity, inclusion, and accessibility. Merritt oversees implementation of GAO's Diversity, Equity, Inclusion, and Accessibility Strategic Implementation Plan and advises audit engagement teams examining equity in federally administered programs. She has received several GAO-wide awards, including Distinguished Service, Meritorious Service, Community Service, Equal Employment Opportunity, Diversity and Inclusion, and the John Henry Luke Mentoring Award. In 2022, Merritt was elected as a National Academy of Public Administration Fellow and received the Association of Government Accountants' Eleanor Clark Diversity Leadership Award.

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.8



8:40 – 9:40 AM PT | 10:40 – 11:40 AM CT | 11:40 AM – 12:40 PM ET

CS 1: How Do I Audit THAT?! Adding Value When There's No Policy

Lisa Beymer
Associate Vice President and Chief Audit Officer
Indiana University

Internal audit isn't just about policy compliance — modeling the "trusted advisor" mindset means adding value by assessing areas that might not be well defined. How do you go about tackling an engagement in a nebulous topic when there's no existing policy to assess against?

In this session, participants will:

- Learn how to build relationships that make stakeholders confident they can provide valuable insights into a topic through consulting activities.
- Understand how to develop engagement objectives that go beyond compliance with an existing policy or regulation.
- Stay informed on topics that are at the 30,000-foot level.

Lisa Beymer was appointed as Chief Audit Officer at Indiana University in June 2022, after having provided operational audit leadership as well as support for strategic department initiatives as the Senior Associate Director for Internal Audit. She previously spent nine years with the audit department at the University of Michigan and four years in audit at Comcast Cable. Beymer's specialty areas include data analytics, fraud investigations, and health sciences.

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.2



9:50 – 10:50 AM PT | 11:50 AM – 12:50 PM CT | 12:50 – 1:50 PM ET

CS 2: Can Public Sector Audits Contribute in Making a Difference in the Lives of Citizens? Auditing the Sustainable Development Goals

Yves Genest
Vice President
Strategic Initiatives

The United Nations Agenda 2030 and the Sustainable Development Goals (SDGs) were launched in 2015 to improve the world from a social, economic, and environmental perspective. Governments globally committed to working towards the achievement of these goals. Like ESG, the success of SDGs depends on establishing a host of finely tuned indicators and effective monitoring systems to track them. Auditors can help assess their accuracy and reliability. This presentation will review various approaches, sources of criteria, and real-life examples of how this can be done.

In this session, participants will:

- Understand what the SDGs are and how they relate to ESG.
- Learn what governments are expected to do to with the SDGs.
- Explore how to audit readiness to implement these goals and progress towards goal delivery.

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.2



11:40 AM – 12:20 PM PT | 1:20 – 2:20 PM CT | 2:20 – 3:20 PM ET

CS 3: Using Data Analytics in the Three Lines Model in Government

Nathan Pickard
Co-Founder
ThirdLine

Many government audit departments use data analytics in their work. However, most of the time, the analysis done in audit does not also help management. This session will explore how audit and management can both use the same analytics to help improve outcomes for everyone. As audit uses analytics for fieldwork and then makes recommendations, the same analytics can be used for the management function of monitoring. As management monitors, their risk can subsequently be lowered. As this system is used, extensive logging can create feedback loops used for data science.

In this session, participants will:

- Receive an overview of the Three Lines Model and how collaboration is key.
- Understand how audit can use analytics for quicker and more effective fieldwork.
- Gain insights into how audit can empower management with monitoring.
- Learn how the use of the same data analytics creates data that is useful for data science models.

Nathan Pickard is Head of Product at ThirdLine, a no-code audit analytics software company, where he helps auditors and management with analytics that aid in fieldwork and monitoring. Pickard has been an IT auditor and internal audit data analyst for 15+ years. Before co-founding ThirdLine, he began his career as an auditor for the City of Tulsa, where he worked on everything from the police armory to broken-neck giraffes. Pickard then started the data analytics internal audit function at Williams Energy, a publicly traded oil and gas company, where he found vendor overbillings in the tens of millions.

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.2



12:30 – 1:30 PM PT | 2:30 – 3:30 PM CT | 3:30 – 4:30 PM ET

CS 4: How to Prepare Internal Audit Staff to Become More Nimble, Flexible, and Risk Aware

Mary Khoshmashrab, CFE, CPA
Independent Performance Auditor
San Diego Association of Governments

How can staff audit smarter, not harder? By auditing with flexibility and understanding the organization's risk tolerance. This interactive presentation will explore how to set up organizations to be more flexible and interactive by way of a continuous auditing style, while accessing risk from a holistic perspective. Hear about effective processes auditors can apply to better gage their organization's risk levels throughout the layers and various lenses of the organization (they/we don't know what they/we don't know), thus enabling them to plan more effective, efficient, and timely reviews.

In this session, participants will:

- Discuss methods for gaging an environment's risk appetite, access, and organizational risk tolerance and designing an audit plan that is flexible, effective, and efficient.
- Learn the importance of assessing the organization's culture and when to apply a flexible and continuous audit style versus a full audit process (planning, fieldwork, reporting).
- Understand the importance of knowing how to audit without the use of computer-based audit tools, thus sharpening their independent skillset, such as professional skepticism.
- Gain insights into planning their work and working their plan.

Mary Khoshmashrab has been in auditing for 27+ years at all levels of government. She was Chief Audit Executive at various State of California agencies, including the Gambling Control Commission, Energy Commission, and State Controller's Office. She served for five years as Chief of Audits for the County of Yolo and is currently the first Independent Performance Auditor of the largest metropolitan planning organization in the United States, reporting to 19 elected officials in the San Diego region. Khoshmashrab has taught forensic accounting, auditing and communications, and accounting courses as an Adjutant Professor at Los Rios Community College, and has also provided CPE training for state and local government auditors.

NASBA: Auditing | Learning Level: Basic | CPE Credit: 1.2