

# **OFFICE OF THE UTAH STATE AUDITOR**

## **Annual Government Auditing Update**

**Thursday, April 30<sup>th</sup>, 2015**

**1:00 PM – 5:00 PM**

Miller Campus, Salt Lake Community College  
Miller Free Enterprise Building Auditorium  
9750 South 300 West  
Sandy, Utah 84070

### **Time**

### **Presentation**

1:00 – 1:05 pm

#### **Welcome and Business**

Van Christensen, CPA, Director, Office of the Utah State Auditor

1:05 – 1:35 pm

#### **Internal Control Documentation**

Ariane Gibson, Financial Senior Auditor and Debi Carty Financial Staff Auditor, Office of the State Auditor

1:35 – 2:05 pm

#### **Common Deficiencies with Work Paper Reviews**

Patricia Nelson, CPA, Audit Supervisor, Office of the Utah State Auditor

2:05 – 2:35 pm

#### **Schedule of Expenditures of State Awards**

Jeremy Walker, CPA, Local Government Manager, Office of the Utah State Auditor

2:35 – 3:00 pm

#### **BREAK**

3:00 – 3:30 pm

#### **GASB 68**

URS

3:30 – 4:00 pm

#### **Auditor Independence**

Van Christensen, CPA, Director, Office of the Utah State Auditor

4:00 – 4:30 pm

#### **Auditor Alerts and Legislature Update**

Van Christensen, CPA, Director, Office of the Utah State Auditor

4:30 – 5:00 pm

#### **Question and Answers**

Ryan Roberts, CPA, , CPA, Audit Supervisor, Office of the Utah State Auditor

**Recommended for 4 hours CPE**