

CALIFORNIA ASSOCIATION OF STATE AUDITORS

September 2020
Volume 18



President's Message

Greetings Members and Happy Fall!

It has been six long and difficult months for everyone around the world from the COVID pandemic, to civil unrest, the challenges of distance learning, unprecedented heat waves, and devastating fires. With all these things going on, we hope that you all are staying safe and healthy. We have had to make some difficult decisions and choices during this time because of the COVID pandemic. Specifically, we had to cancel our popular breakfast meeting this Fall. However, I am pleased to announce that we are going to host a virtual CASA meeting instead on October 12th. See the details for our first ever virtual "Coffee with CASA" below. We look forward to "seeing" you all on Zoom!



In addition, I would like to inform you all that as of January 1st, I will be stepping down as the CASA president. While it was a difficult decision, it is the right decision at this time. I am in a new role at Finance and one that often times does not allow me sufficient time to contribute to the board. We have an amazingly talented and devoted board who will continue to do great things. During our "Coffee with CASA", we will be discussing our plans for a new CASA president. It has been a true honor serving on this board and serving the members of CASA.

Again, stay safe and healthy during these unprecedented times. We also hope that the cooler weather and Fall traditions make this time more enjoyable.

Sincerely,
Jennifer

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CASA Team

- Jennifer Whitaker
President
- Jodi Epperson
Vice President
- Laura Langston
Treasurer
- Leanna Sinibaldi
Secretary
- Shanah McKnight
Executive Director
- Chris Prasad
Training Coordinator
- Mary Camacho
Peer Review
- Lisa Negri
Peer Review
- Cheryl McCormick
Finance Representative
- Roberto Zavala
Immediate Past
President

COFFEE WITH CASA

October 12, 2020
10:00-11:00 am
Online Zoom Event



Bring your coffee—and maybe your breakfast—and join the CASA team for our first online meeting. We want to hear from you, our members, to find out how you are doing during these unprecedented times. We will open the meeting for you to ask questions and we will do our best to provide you with answers. The important thing we want you to know is that we are still here supporting you. We will be sending out the Zoom link prior to the meeting so keep an eye on your email.

COVID UPDATES

CASA is tracking COVID information to ensure that we are keeping our members safe. You can find current COVID information at:
Covid19.ca.gov

NEWSWORTHY

The State Auditor updated its High-Risk Report to include state agencies expected to receive more than \$71 billion in federal funding related to COVID-19. You can find the report at:
Auditor.ca.gov



CASA PEER REVIEW PROGRAM HAS PEER REVIEWER OPPORTUNITIES!

**Would you like to be a member of a
peer review team to gain valuable
and relevant experiences?**

**CASA is currently seeking peer review volun-
teers for the 2021 Peer Review season to par-
ticipate in peer reviews of various government
agencies.**

As a peer reviewer, you will gain valuable experience and great insight into the best practices of the auditing field. You will also learn practical ideas about how to improve your audit organization's quality control practices.

Desirable volunteers will have at least 1 year of experience reviewing other working papers and or experience with the audit unit's quality monitoring process. Participation by Management and licensed professionals (CPA, CIA, etc.) is highly desired.

**If you are interested in volunteering or having someone from your staff volunteer, please send an e-mail to CASA's Peer Review Coordinators at:
mary.camacho@dof.ca.gov or lisa.negri@energy.ca.gov.**

CONTACT INFO

**Got questions?
Contact us via email at**

CASAuditors@gmail.com

or call us at

(916) 633-1CPE (1273)

MEMBERSHIP

**Membership is open to all auditors,
accountants, and state employees.**

No membership fees!

ONLINE

GASB UPDATE AND YELLOW BOOK FIELD WORK STANDARDS

Instructor: Deborah Harper

Monday, October 19, 2020, 8:30am-12:30pm and

Tuesday, October 20, 2020, 8:30am-12:30pm

GASB 2020 Update—Annual update course on current and future standards:

GASB 87—Lease Reporting, NEW effective FY 21/22

GASB 91—Conduit Debt, NEW effective FY 22/23

GASB 89—Interest on Capital Debt, NEW effective FY 21/22

GASB 96—Subscription Based IT Arrangements, eff FY 22/23

GASB 97—457 Deferred Comp Plans, effective FY 21/22

We will go over the current exposure drafts issued by GASB and what those impacts will have on future reporting. Encourage discussion on the implications and best way to comment.

GAGAS (Yellow Book) Fieldwork Standards for Performance Auditing

2018 Yellow Book focus on Chapter 8: Fieldwork Standards for Performance Audits. This course will dive into the Planning, Conducting the Engagement, Supervision, and the gathering evidence and audit documentation of a Performance Audit. We will discuss the new environment of remote auditing and how audit documentation and information gathering has changed in this environment. What proper evidence or observations should you be considering in a remote environment.

ONLINE

Contracting Auditing: Soup to Nuts

Instructor: Tali M. Ploetz (GoldSRD)

Monday, November 2, 2020, 8:30am-12:30pm and

Tuesday, November 3, 2020, 8:30am-12:30pm

Contracts and contracting are a way of life for all governmental agencies. We rely on third parties more than ever in areas such as consulting, technology, real estate, security, maintenance, construction, joint ventures, benefits administration and advertising. With this increased reliance has come increased exposure and internal audit must take an active role in auditing contracts to verify compliance and keep costs in check.

Who should attend: Auditors who would like more detail and specifics on how to audit contracts.

CASA

Committed to providing training in auditing techniques and approaches.





ARE YOU HIRING?

CONTACT CASA AND WE WILL SHARE YOUR
JOB POSTING WITH OUR MEMBERS BY:

- 1) EMAIL BLAST TO OUR MEMBERSHIP LIST
- 2) POST IN OUR BI-MONTHLY NEWSLETTER

STAFF MANAGEMENT AUDITOR

DEPARTMENT OF AGING

FINAL FILING DATE: 9/28/2020

The California Department of Aging (CDA) is seeking a Staff Management Auditor (SMA) responsible for the supervision of day-to-day operations and oversight of the CDA Provider Audits Unit within the CDA Audits Branch. The SMA oversees the performance of fiscal and compliance audits of CDA's local providers receiving state and federal funds that are awarded by CDA to local Area Agencies on Aging or reimbursed to Multipurpose Senior Services Programs. The Provider Audits Unit also performs reviews of local provider Single Audit Reporting (SAR) packages in compliance with federal and state requirements. The SMA is expected to have a thorough knowledge of applicable laws, regulations, policies, and procedures, and have an advanced knowledge of Generally Accepted Government Auditing Standards and Generally Accepted Accounting Principles and the ability to apply such standards and principles. The SMA shall have excellent verbal and written communication skills, advanced level of analytical and research skills, and experience with data analytics in the development of provider risk assessments and productivity tracking. The SMA serves as a member of the Division of Administrative Services Leadership Team.

For more information, please visit www.calcareers.ca.gov

RECRUITMENT

ASSOCIATE MANAGEMENT AUDITOR**DEPARTMENT OF AGING****FINAL FILING DATE: 9/28/2020**

The California Department of Aging (CDA) is seeking an Associate Management Auditor (AMA) who independently performs sensitive audit assignments related to the CDA internal controls and enterprise risk management activities. These audit assignments require a high level of independence and thorough knowledge of, but not limited to, Generally Accepted Government Auditing Standards and Generally Accepted Accounting Principles and the ability to apply such standards and principles. The AMA shall have proven working experience in internal auditing and enterprise risk management.

For more information, please visit www.calcareers.ca.gov

SENIOR AUDITOR**COUNTY OF SACRAMENTO****FINAL FILING DATE: 12/7/2020**

Under general supervision, leads, plans, schedules and oversees the work of Auditors while performing the same and/or more difficult and sensitive County-wide audit and attest duties as those being led; ensures completion of tasks in accordance with established policies and procedures; communicates policies, procedures and job expectations; and provides training to staff.

For more information, please visit www.saccountyjobs.net

COVID

E	R	L	A	C	I	N	I	L	C	O	R	Y	S
E	E	E	U	S	A	R	S	A	C	Y	T	A	C
I	A	R	L	E	V	O	N	I	T	I	L	M	R
N	V	E	C	S	N	E	M	I	N	E	L	N	E
E	L	L	D	O	D	E	E	U	T	N	A	A	E
E	O	C	V	C	D	I	M	R	R	C	A	R	N
T	C	A	E	I	D	M	S	D	R	E	H	D	I
A	K	L	P	A	I	E	N	I	C	C	A	V	N
L	D	E	O	L	F	A	T	A	L	I	T	Y	G
O	O	D	D	I	S	T	A	N	C	I	N	G	X
S	W	S	P	R	E	A	D	T	R	I	A	L	E
I	N	E	W	P	E	R	S	O	N	A	L	Y	D
E	C	C	P	E	Q	U	I	P	M	E	N	T	N
C	A	A	U	S	C	I	M	E	D	N	A	P	I

ISOLATE
VACCINE
LOCKDOWN
EQUIPMENT
SCREENING
PANDEMIC
CURVE

CLINICAL
HERD
SPREAD
SARS
IMMUNITY
PERSONAL
NOVEL

INDEX
IMMUNITY
TRIAL
EPIDEMIC
DISTANCING
FATALITY
SOCIAL

JUST FOR FUN