



**Performing Quality Government Auditing in Virginia**

**Message from the VLGAA President, Terrie L. Pyeatt**

Dear Fellow Members,

I would like to take this opportunity to say thank you for allowing me to serve as your VLGAA president for 2014, it has been an honor and pleasure. I know it has been a busy year for all of us and I appreciate all of the hard work and support that each of you personally contributed to the organization. I have received several emails from members wanting to contribute more to the VLGAA by serving on committees and helping at the conferences. It takes all of us to participate to get the most out of our membership!

To give a quick recap on the Spring Conference for those of you that were not present, it went very well, and I believe it was a huge success. Our speakers were very knowledgeable and were able to not only teach us several invaluable auditing tools, but also kept our attention so we wouldn't wander out onto the beach boardwalk!

Please set aside September 25 and 26, 2014 for our Fall Conference hosted by Hanover County. The planning is fully underway for this two day event! Spoiler alert!!!! The second day of the conference is an all-day peer review workshop. If you have always wanted to participate in the ALGA Peer Review process but haven't been able to attend one of ALGA's training sessions, NOW is your chance! Details will be posted on the VLGAA website soon.

In closing, I would like to extend my gratitude and thank you again for your support of the VLGAA. Please continue your commitment and knowledge sharing with the VLGAA. Our members are our best resources for good ideas, good advice, and great brainstorming. Keep up the work everyone!

I look forward to seeing everyone in September!

**Save the Date !**

**Fall VLGAA Conference**

- When:** September 25 & 26
- Where:** Randolph-Macon College  
Trustee & Worsham Room  
2nd Floor of Estes Dining Hall  
406 Henry St., Ashland, VA  
Before the intersection of Henry and E Patrick Street
- Who:** Hosted by Hanover County

VLGAA Officers

**President**

Terrie L. Pyeatt

**Vice President**

Sharlene A. Wrenn

**Secretary**

Mike Taylor

**Treasurer**

Lily Hernandez

**At-Large Member**

Tony Markun

Committee Chairs

**Audit Committee**

Andrea Goutam

**By-Laws Committee**

Tony Markun

**Membership Committee**

Deborah Eggleston

**Newsletter Committee**

Lyndon Remias

**Nominating Committee**

Theresa M. Weatherman

**Website Committee**

Sherry Ariail

**Tip for the Summer**



Keep abreast of what's happening in other cities around the nation by setting up a Google Alert with the keyword:

**city auditor**

Sign up at:

[www.google.com/alerts](http://www.google.com/alerts)

# 2014 Spring VLGAA Conference

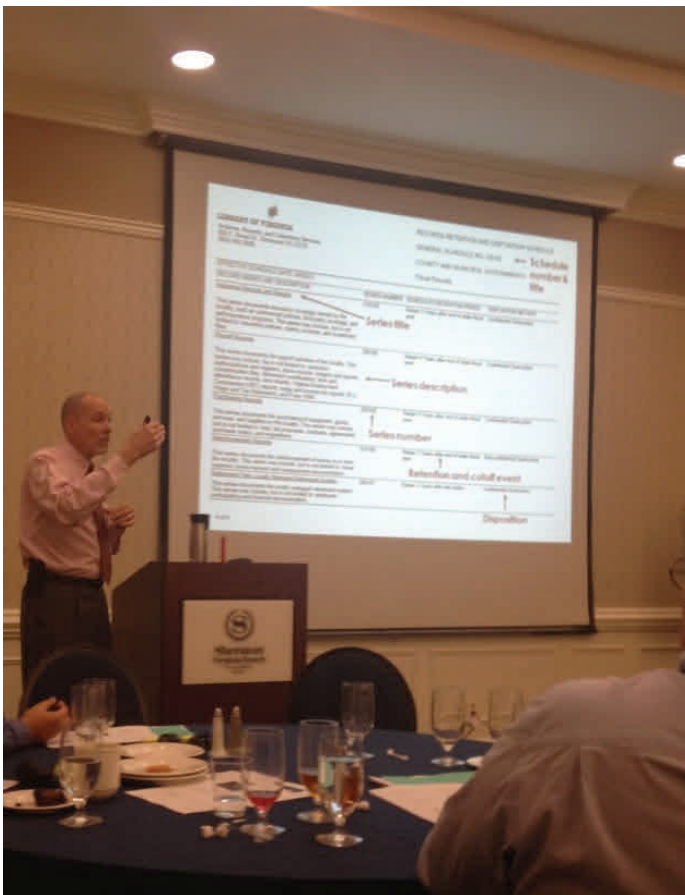
The 2014 Spring VLGAA Conference was held at the Sheraton Virginia Beach Oceanfront. Below are some highlights from the action pack and informative day that was hosted by VLGAA.

**Using Data Analytics to Detect Fraud and Error.** The instructor was *Scott Langlinais, Consultant, Courtenay Thompson & Associates*. This tactical half-day session delves into specific methods for auditors, investigators, and finance professionals using data analysis software such as IDEA, ACL, or even SQL queries and Excel. This was not a course about which buttons to click. Rather, we saw numerous results demonstrating how data analysis techniques highlight symptoms of frauds across all company processes, regardless of the software tool you choose to use.



*Scott Langlinais,  
Consultant, Courtenay Thompson & Associates*

**Making Geographic Information Systems Work For You** was presented by *Sridhar Katragadda* and *Dave Arnold, Systems Analyst, City of Virginia Beach* for Geospatial Information Services (CGIS), Communications & Information Technology (ComIT) and *Gretchen Hudome, Deputy City Auditor, City of Virginia Beach*.



*Mr. Glenn Smith, Records Management Analyst for the Library of Virginia gives a presentation on Including Records Management in Performance Audits*

**Including Records Management in Performance Audits** was presented by *Glenn Smith, Analyst, Library of Virginia*.

The day was concluded with an **Audit Round Table** that was led by *Terrie Pyeatt, Internal Audit Director, Virginia Beach City Public Schools*.

*Terrie Pyeatt,  
Internal Audit Director, Virginia Beach City Public Schools and President of VLGAA*



# VLGAA Welcomes New Members

Greg Akers, Chesterfield County  
Garland "Bob" Baker, City of Richmond  
Lori Brooks, City of Richmond  
Ryan Gartin, City of Richmond  
Holly Garner, Hanover County  
Andrew Harris, City of Richmond  
Vanessa Jacobs, Stafford County  
Lacresia Lee, City of Richmond  
Jennifer Martin, City of Newport News  
Gianna Pack, City of Richmond  
Ojers Russell, SC&H Group  
Donnell Stewart, City of Richmond  
Cokema Young, City of Richmond





# Audit offices of Chesapeake, Richmond, and Virginia Beach named “Best Practices Audit Shops”

In a recent IIA Research Foundation study, the audit offices of Chesapeake, Richmond, and Virginia Beach were named 3 of the best 11 audit practices in the nation. The study judged practices by their formal structure and organization, ability to execute thorough audits and performance audits, transparency toward the public, support of municipal processes, strength of risk-based multi-year audit plans, width of scope of audits, improving public programs where possible through performance auditing, and demonstrating leadership through performance auditing. The IIA Research Team, “believes that the above ... are particularly helpful in mitigating barriers to performance auditing within cities.” The article will appear in a future issue of the Internal Auditor Magazine this fall.

## Congratulations Chesapeake, Richmond, and Virginia Beach!

### Best Practices

| UNITED STATES<br>(10.7%) | CANADA<br>(6.3%) |
|--------------------------|------------------|
| Chesapeake, VA           | Edmonton, AB     |
| Virginia Beach, VA       | AG Toronto, ON   |
| Portland, OR             |                  |
| Honolulu, HI             |                  |
| Austin, TX               |                  |
| Denver, CO               |                  |
| Richmond, VA             |                  |
| Tallahassee, FL          |                  |
| San Antonio, TX          |                  |



# Treasurer's Report

VLGAA Treasurer  
900 East Broad Street, Room 806  
Richmond, VA 23219  
804-646-5642  
FAX 804-646-2230  
Amarilis.hernandez@richmondgov.com

May 13, 2014

RE: Treasurer's Report

Dear VLGAA Board and Members:

Please find below a schedule of receipts, disbursements, and cash balances as of  
*April 30, 2014*

| <i>Transaction Summary</i> |                |                     |
|----------------------------|----------------|---------------------|
| <b>Beginning Balance</b>   | <b>4/1/14</b>  | <b>\$ 15,899.26</b> |
| <b>Receipts</b>            |                | <b>900.42</b>       |
| <b>Disbursements</b>       |                | <b>0.00</b>         |
| <b>Ending Balance</b>      | <b>4/30/14</b> | <b>\$16,799.68</b>  |

| <i>Bank Account Balances</i>        |                |                     |
|-------------------------------------|----------------|---------------------|
| <b>Business Performance Savings</b> |                | <b>\$ 10,099.63</b> |
| <b>Essential Business Checking</b>  |                | <b>6,700.05</b>     |
| <b>Ending Balance</b>               | <b>4/30/14</b> | <b>\$ 16,799.68</b> |

The activities for the month of April were as follows:

|                        |          |
|------------------------|----------|
| Interest earned        | \$0.42   |
| Membership             | \$45.00  |
| Spring Conference fees | \$855.00 |

Please let me know if you have questions or need any additional information.

Respectfully submitted,

*Lily Hernandez*