



# VLGAA NEWSLETTER

Spring 2005

Published Quarterly by the Virginia Local Government Auditors Association

## **VLGAA Officers:**

President ..... Kathy Seay  
 (804) 365-6403 Hanover County

First Vice President. .... Kimberly Shaw  
 (804) 717-6674 Chesterfield County

Secretary ..... Drew Harmon  
 (540) 853-2644 City of Roanoke

Treasurer ..... Chris Pietsch  
 (703) 324-4212 Fairfax County

At-large Board Member ... Gretchen Hudome  
 (757) 426-5873 City of Virginia Beach

## **Committee Chairs:**

Audit ..... Sharlene Wrenn  
 Henrico County Public Schools

Bylaws ..... John Doren  
 Chesapeake Public Schools

CPE ..... Yolanda Tennessee  
 Richmond Public Schools

Membership ..... Tasha Mason Owens  
 Chesterfield County

Newsletter ..... Jay Poole  
 City of Chesapeake

Nominating ..... Joan Turnbull  
 Chesapeake Public Schools

Spring Program ..... Joanne Griggs  
 City of Virginia Beach

Quality Assurance ..... Lance Kronzer  
 City of Richmond

# Welcome New Members

Paula Clark ..... City of Lynchburg  
 Joseph R. Correa ..... County of Albemarle  
 Michael Helmke ..... City of Chesapeake  
 Vickie Hill ..... Henrico County Public Schools  
 Sharen L. Johnson ..... Prince William County  
 Mary Ann Marcoccio .... Va Beach Public Schools  
 Shawnise R. Newsome ..... City of Richmond  
 Donna Winn ..... City of Chesapeake

## **PROPOSED NEW BYLAWS**

We are setting up an ad hoc website committee, which Sherry Ariail will chair, to consider proposed language changes to the Bylaws related to conferences.

## **FALL CONFERENCE**

Fairfax County will be hosting the Fall Conference in October 2005. Topics being considered include IT Auditing Presentation, Fraud Hotline Presentation, ACL User Presentation, and an Auditor Roundtable. A Monday night social will also be held. Watch future newsletters for more information on the Fall Conference.



**VLGAA IS ON  
THE WEBB**

**<http://www.vlgaa.org>**

*E-mail articles to Wanda Joyner at [wjoyner@mail.city.chesapeake.va.us](mailto:wjoyner@mail.city.chesapeake.va.us) or fax to (757) 382-8860. Articles for the Summer Newsletter must be received by April 15, 2005.*

## UP CLOSE WITH THE VLGAA OFFICERS AND COMMITTEE CHAIRS

**Kathy Seay (President)** - Kathy has been an Internal Audit Director with Hanover County for 4 years. She graduated from the University of Richmond. Her first job was with the Federal Reserve Bank as a bank examiner. Before coming to Hanover, she worked for Bank of America for 20 years as a Nationwide Internal Audit Manager. In her spare time, Kathy is involved with sports and community service. She also teaches third and fourth grade Sunday School class. Kathy thinks the best thing about VLGAA is the team spirit. *"Local government auditors at the State and National level work closely together. The sharing of experience and information between localities was and continues to be invaluable to me as the Hanover County Internal Audit department grows. The people are great and I have learned a lot from the relationships established through VLGAA."*

**Kim Shaw (First Vice President)** - Kim is a Senior Auditor with Chesterfield County. She likes the VLGAA because of the opportunity to network with other auditors in the area. *"The networking has proven invaluable to me in the ability to benchmark against other localities, brainstorm audit approaches and build job satisfaction in my current position."*

**Drew Harmon (Secretary)** - Drew has been an Auditor with the City of Roanoke for 7 years. He has also been an auditor for Carilion Health Systems. His hobbies include reading biographies, history, camping, bike riding, cooking, and spending quality time with his wife and children. Drew likes the VLGAA because of the quality people involved from the founders, to the executive committee, to the officers and the members. He also enjoys seeing everyone at the conferences and listening to their experiences, techniques, and challenges.

**Chris Pietsch (Treasurer)** - Chris has been the Director of the Internal Audit Department in Fairfax County for almost 2 years. He has also worked in bank auditing. In his spare time, Chris enjoys basketball, biking, golf, running, and attending his daughters' soccer games. Chris likes the VLGAA because of the opportunity to network and learn how other audit shops are approaching similar challenges, as well as, finding new and better ways to provide audit coverage.

**Gretchen Hudome (At-Large Board Member)** - Gretchen has been an Auditor with the City of Virginia Beach since 1987. Prior to coming to Virginia Beach, she was a student at Elon College in North Carolina. Gretchen likes the VLGAA because of the opportunity to meet and network with fellow local government auditing professionals.

**Sharlene Wrenn (Audit Committee Chair)** - Sharlene is the Director of Henrico County's Internal Audit Department. She has been with Henrico County for over 22 years. Prior to coming to Henrico, she was a Senior Internal Auditor for CPC International in Englewood Cliffs, New Jersey and a Senior Auditor for Arthur Andersen & Company in Newark, New Jersey. Sharlene is very active in her church. She is the Choir Director, President of the Prison Fellowship Angel Tree Ministry, and member of the Finance Committee. Sharlene likes the VLGAA because of the quality CPEs at a reasonable cost.

**John Doren (Bylaws Committee Chair)** - John is an Internal Auditor with Chesapeake Public Schools. Prior to coming to Chesapeake Public Schools in 1984, he was a Staff Accountant with Electronic Data Systems. John is active in his church where he is an adult leader and activity bus driver for the youth program. In his spare time, he enjoys watching movies and going crabbing with his wife and daughter. John likes the VLGAA for its interesting and affordable seminars and the opportunity to network with fellow internal auditors

**Yolanda Tennessee (CPE Committee Chair)** - Yolanda has been an Auditor in the City of Richmond Auditor's Office for 3 years. She was also an Internal Auditor with Richmond Public Schools. Some of her hobbies are shopping, dancing, cooking, and spending lots of time with her husband and daughter. Yolanda likes the VLGAA because it's a great opportunity to network and meet new people. She thinks the great conferences and seminars provide organizations with good auditing techniques to achieve successful outcomes.

**Tasha Mason Owens (Membership Committee Chair)** - Tasha is a Senior Auditor with Chesterfield County. She has been with the County for 5½ years. Prior to joining Chesterfield County, she worked in the private sector as an Internal Auditor. In her spare time, Tasha enjoys family activities, traveling, reading and shopping. Tasha likes the VLGAA because of its small membership body and the wealth of government knowledge and experience it has to offer.

**Jay Poole (Newsletter Committee Chair)** - Jay is the City Auditor for the City of Chesapeake. He has been with the City for 14 years. Prior to coming to Chesapeake, he was a New York State Auditor. Jay's hobbies include sports and stock trading. He also enjoys spending quality time with his wife and son. Jay likes the VLGAA because of the low cost CPEs.

**Joan Turnbull (Nominating Committee Chair)** - Joan is the Chief Internal Auditor with Chesapeake Public Schools. She has been with CPS for 5 years. Joan graduated from the University of Scranton in 1983 and went to work for Arthur Young & Company out of Newark, New Jersey. She worked for various companies and non-profit organizations as a Senior Auditor and has also done some international auditing for GTECH Corporation. In her spare time, she likes to travel, bowl, and attend her daughter's sporting events. Joan likes the VLGAA because of the friendships she has developed and the great reference of information each member has to offer.

**Lance Kronzer (Quality Assurance Committee Chair)** - Lance is the City Auditor for the City of Richmond. He came to Richmond in 1991; left to become Internal Audit Director in Fort Myers, Florida in 1995; and returned to Richmond in 1997. He has also worked in the Auditor General's Office in Detroit, Michigan and was Deputy Audit Director in St Louis, Missouri. In his spare time, Lance is an cantor, sings in the Cathedral choir, and sings in concerts with other local choruses. He also likes to travel abroad and is an avid reader of novels and history. Lance likes the VLGAA because of the association with auditors who are in similar work environments and share similar objectives for auditing with local government.

**2005 VLGAA Spring Meeting  
at the Hilton Virginia Beach Oceanfront  
on the Oceanfront at 31<sup>st</sup> Street**

**THURSDAY, APRIL 14, 2005**

- 7:30 - 8:00 Registration and Continental Breakfast
- 8:00 - 8:15 Welcome & Introduction
- 8:15 - 10:00 Risk-Based Audit Planning  
Do you plan your audits for maximum impact? If not, or if you do and still find yourself dissatisfied with the results, this meeting is for you! Steve Morgan will instruct participants in how to develop a comprehensive plan for conducting a risk-based audit. Planning audits is critical to achieving successful audit outcomes. Accordingly, this course assists participants in how to correctly identify risks and vulnerabilities, develop measurement-based objectives, and determine scope and appropriate methodologies plus accurately estimate audit project timelines and resources.
- 10:00 - 10:15 Break
- 10:15 - 12:00 Risk-Based Audit Planning (continued)
- 12:00 - 1:00 Lunch with remarks by the Honorable Meyera Oberndorf, Mayor, City of Virginia Beach
- 1:00 - 1:15 VLGAA Business Meeting
- 1:15 - 2:45 Risk-Based Audit Planning (continued)
- 2:45 - 3:00 Break
- 3:00 - 4:45 Risk-Based Audit Planning (continued)
- 4:45 Adjourn

**FRIDAY, APRIL 15, 2005**

- 7:45 - 8:15 Continental Breakfast
- 8:15 - 10:00 Evolving Roles of Auditors in Performance Measurements  
This course examines the five critical roles government auditors are playing in their organizations' performance measurement activities. Auditors are becoming more involved in how performance is defined and measured, consistent with a trend toward measurement-based performance auditing techniques. This involvement is especially critical, as the credibility of management's performance reports and the reliability of underlying data have become increasingly more important.
- 10:00 - 10:15 Break
- 10:15 - 12:00 Evolving Roles of Auditors in Performance Measurements (continued)
- 12:00 - 1:00 Lunch
- 1:00 - 1:15 Closing Remarks

## **REGISTRATION FEES**

Registration fees are \$150 for VLGAA members and \$200 for nonmembers. Registration fees include all meeting materials, continental breakfast, lunch, and refreshment breaks. The registration deadline is Wednesday, April 6, 2005.

## **PAYMENT DETAILS**

Send completed registration form with your check payable to "*Treasurer, VLGAA*" to VLGAA Spring Meeting, c/o Chris Pietsch, Fairfax County, Internal Audit Office, 12000 Government Center Parkway, Suite 533, Fairfax, Virginia 22035-0073. Payment must be received prior to the start of the meeting. You can contact Chris via phone (703) 324-4210, FAX (703) 324-3928, or e-mail [christopher.pietsch@co.fairfax.va.us](mailto:christopher.pietsch@co.fairfax.va.us). VLGAA's Federal Identification Number is T541499964.

## **SUBSTITUTION POLICY**

Registration is non-refundable. However, substitutions are allowed. Please notify Chris Pietsch of substitutions prior to the start of the meeting.

## **CPE AVAILABILITY**

Those attending the meeting may qualify for 12 hours of continuing professional education (CPE) in governmental accounting and auditing.

## **LODGING**

The Hilton Virginia Beach Oceanfront is located on the Oceanfront at 31<sup>st</sup> Street. To make reservations call the Hilton's reservations department at 1-800-HILTONS and request the Virginia Local Government Auditors Association's group rate. To receive the special room rate of \$89 plus tax, single or double occupancy, reservations must be made by March 15, 2005. The Hilton Virginia Beach Oceanfront is pleased to extend these special group rates through the weekend.

The casual elegant Hilton Virginia Beach Oceanfront, opening in March 2005, is a four-star quality, 20-story, full-service hotel with 295 rooms. Accommodations include panoramic ocean views and private balconies, high-speed internet access and flat screen TVs. Experience casual dining at Catch 31 with an Oyster and Clam Bar and oceanfront outdoor seating with blazing fire pits; or, enjoy fine dining at Salacia with outdoor seating; or relax at the rooftop sky bar. Guests of the hotel may also enjoy the rooftop infinity pool, indoor family pool, and health club.

## **FOR MORE INFORMATION**

Contact Joanne W. Griggs via phone (757) 426-5870 or e-mail [jgriggs@vbgov.com](mailto:jgriggs@vbgov.com).

## **DIRECTIONS TO THE HILTON VIRGINIA BEACH OCEANFRONT**

### **FROM NORTHERN VIRGINIA**

Take 95 South to 295 South to 64 East. Take Exit 284 onto 264 East. Follow signs to the Virginia Beach Oceanfront; 264 East changes to 21<sup>st</sup> Street at the first stoplight. Proceed to Atlantic Avenue. Turn left. The hotel will be on your right at 31<sup>st</sup> Street.

### **FROM SOUTHWESTERN VIRGINIA**

Take 81 to 64 East. Take exit 284 onto 264 East. Follow signs to the Virginia Beach Oceanfront; 264 East changes to 21<sup>st</sup> Street at the first stoplight. Proceed to Atlantic Avenue. Turn left. The hotel will be on your right at 31<sup>st</sup> Street.

### **FROM CENTRAL VIRGINIA**

Take 64 East to Virginia Beach. Take Exit 284 onto 264 East. Follow signs to the Virginia Beach Oceanfront; 264 East changes to 21<sup>st</sup> Street at the first stoplight. Proceed to Atlantic Avenue. Turn left. The hotel will be on your right at 31<sup>st</sup> Street.

## **ABOUT OUR SPEAKER**



Steven L. Morgan is the City Auditor of Austin, Texas directing a full scope audit office conducting performance audits, fraud investigations, and consulting engagements. For many years he has also been an instructor designing and delivering courses on performance measurement, management, and auditing. His IIA offices have included President and Governor, Austin Chapter, Chair of the International Government Relations Committee, and currently North American Director. He is a member of the executive committee of the Southwest Intergovernmental Audit Forum.

In January 2001, Mr. Morgan was appointed by the Comptroller General of the United States to the Advisory Council on Government Auditing Standards. He has co-authored two textbooks: “Performance Auditing: A Measurement Approach” and soon-to-be-published “Auditor Roles in Government Performance Measurement: A Guide to Exemplary Practices at the Local, State, and Provincial Levels.” Also, in March 2002, Mr. Morgan became the fourth annual recipient of the Harry Hatry Distinguished Performance Measurement Practice Award from the American Society of Public Administration honoring his lifetime of contributions to public service. He recently was selected to evaluate performance reports submitted to the Certificate of Excellence in Service Efforts and Accomplishments Reporting Awards program.

Mr. Morgan holds a Bachelor of Arts degree in Government (with honors) from the University of Texas at Austin; he was elected to Phi Beta Kappa. He also holds a Masters in Public Administration from the Lyndon B. Johnson School of Public Affairs.

**VLGAA 2005 Spring Seminar**  
**Risk-Based Audit Planning (8 CPE) and**  
**Evolving Roles of Auditors in Performance Measurement (4 CPE)**  
**Thursday, April 14, 2005 and Friday, April 15, 2005**  
**REGISTRATION FORM**

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Organization: \_\_\_\_\_

Department: \_\_\_\_\_

Street Address: \_\_\_\_\_

City/State/Zip Code: \_\_\_\_\_

Work Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Professional Certifications: \_\_\_\_\_

Please indicate below if you need accommodations for a disability; and if so, what type you require: \_\_\_\_\_

\_\_\_\_\_

**REGISTRATION FEES (Please check one)**

VLGAA Member      \$150

Nonmember      \$200

Amount Enclosed      \$ \_\_\_\_\_

Send completed registration form with your check payable to "**VLGAA Treasurer**" to VLGAA Treasurer, c/o Chris Pietsch, Fairfax County, Internal Audit Office, 12000 Government Center Parkway, Suite 533, Fairfax, VA 22035-0073. Payments must be received prior to the start of the meeting. You can contact Chris via phone (703) 324-4210, FAX (703) 324-3928, or e-mail [christopher.pietsch@co.fairfax.va.us](mailto:christopher.pietsch@co.fairfax.va.us). VLGAA's Federal Tax Identification Number is T541499964.

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