

## COAGA Professional Development Training - Day 2

### Course Description Quick Guide

Course Name	Course Description
<p><b>The New Psychology of Fraud</b> Toby Groves, PhD, Meta Thinking</p>	<p>This session features the latest behavioral science, interactive audience experiments, and compelling real-life stories to disrupt everything you thought you knew about fraud. It will spur you to challenge “sacred cows” of the industry and help you develop better thinking approaches to detect, deter, or investigate fraud, waste and abuse. Learn why many of our basic assumptions about fraud are flawed, why some widely accepted investigative practices are more harmful than helpful, and how auditors and investigators sometimes unwittingly assist fraud schemes. Major Subjects: • How we unwittingly assist in the production of misleading information • The neuroscience of psychopathy • Behavioral profiling • The new psychology of skepticism • Cognitive errors including attribution and overgeneralization • How experience, intuition and assumptions can cause cognitive errors Learning objectives: Attendees will challenge superficial assumptions regarding fraud and deception and gain a deeper understanding of effective cognitive tools to screen evidence, assess cultural influences, critically review investigative tools, and recognize the relevance of criteria.</p>
<p><b>An Overview of the GAO Yellow Book for Auditors</b> Ken Richards, Principal, Rea &amp; Associates</p>	<p>In this session we will provide an overview the important topics applicable to governmental auditors and auditees contained in Chapters 1 – 6 of the Yellow Book. If you’re new to government audits or a seasoned professional looking for a refresher, this 50 minute course is for you.</p>
<p><b>Single Audit Update</b> Teresa Hicks, Quality Assurance and Technical Specialist, Center for Audit Excellence Division, Ohio Auditor of State’s Office</p>	<p>This session will provide an update regarding federal funding legislation and its impact on local governments.</p>
<p><b>City of Nelsonville: Where a Ghost Can Earn a Living</b> Matt Klapheke, Senior Forensic Audit Manager, Ohio Auditor of State, Craig Morgan, Fraud Investigator, Ohio Auditor of State</p>	<p>The presentation will cover a fraud case study. The following items will be discussed: progression of the special audit and investigation conducted by the Auditor of State’s Special Investigations Unit; different fraud schemes perpetrated; and the outcome of the criminal proceedings.</p>
<p><b>GASB Update/GASB Technical Agenda and Pre-Agenda Research</b> Scott Reeser, CPA, Supervising Project Manager, GASB</p>	<p>This session will provide an overview of the GASB pronouncements that will become effective in the coming fiscal years, including standards on fiduciary activities and leases.</p> <p>This session will cover the issues being considered by the GASB as part of its current technical agenda. In addition, major tentative decisions made by the Board related to those projects will be reviewed. Also, The GASB’s pre-agenda research activities will be discussed.</p>