

# AGA DALLAS CHAPTER

Association for Government Accountability AGA Dallas Chapter Newsletter

August 2015

This issue has some interesting articles for you. What do you think about the Burmese journalist whose photo shows him reporting live in flood waters up to his neck! That's dedication. So is Dee's dedication (our chapter's past president) to helping victims of the catastrophic flood. Then there is a milder article about the diversity of agencies that make up our Dallas chapter. But it isn't just about diversity. It is also a call to all of you to tell us something about the latest events in your agency...like the move to teleworking at the federal level. Finally, we can always count on Mamatha to write another intriguing article that brings the audit experience to life. At the insert on the right of this page is our latest plan to provide CPEs at very low cost to you. We now have a 3-CPE seminar set for October 21 and tentatively set another seminar for January 27, 2016. We are also offering traditional 1-CPE luncheons at City Club downtown in November, February, and May in addition to our 7-CPE training in April 2016 at our usual downtown location. If you have something you want to see in your newsletter, write it and we'll publish it!

Thanks  
Ron Salo  
Chapter President temporarily filling in as newsletter editor

***We have moved to a more flexible way to deliver CPEs.***

- ***3-CPE training October 21 and January in Farmer's Branch***
- ***7-CPE training in April***
- ***1-CPE traditional luncheons in November, February, and May downtown***
- ***next week- AGA Dallas Chapter Board***



**We still want you to step up to a leadership position on the Dallas Chapter Board**

## In This Issue

- Help Burma:, Save Lives
- Upcoming 3-CPE Luncheon in October
- The Diversity of Agencies in your Dallas Chapter—This is You
- What is Happening at Your Agency?
- A 2-Year-Old, an Auditor, and Why?
- The Intergovernmental Audit Forum



News reporter delivering news On-Site Courtesy of the BBC

## Help Burma, Save Lives

Dear Financial Manager/Auditor Family:

I'm sending this request because I know I can count on you. But this request is not for me but for flood victims in Burma. Because of recent monsoon rains, 1/2 million acres are under water within a week. This time is worse than Nargis in 2008 when we lost more than 150,000 people. We are not successfully recovered from Nargis, and now we are facing another one. When Nargis hit Burma, it affected 4 out of 14 states only, but this time 12 out of 14 states are affected.

Currently we are trying to recover from recent deadly storms; then there will be subsequent issues - health, food scarcity, poverty, etc. The Burmese government is doing their best but their emergency response system is very poor. As a result, we need international assistance which has been coming in slowly as of today. In the meanwhile, people are independently trying to help flood victims. I'm working with a trusted friend who moved back to Burma after living in the U.S. for 40 years to help people in Burma. She, her sister and her sisters' NGO (Local Resource Center) are organizing donation activities.

Donation will go directly to flood victims - no middle men. They trust me and put me in charge of the fund collected in U.S. And I trust them for their work ethics. Please remember \$5 can save many lives. I set up a donation campaign "myanmar100yearflood" at

<http://www.gofundme.com/6er3345c>. This site has an anonymous option, tracks donations, and generates receipts to donors. You can also see some flood pictures and LRC's donation activities in Burma. Please help Burma, and save lives. Thank you. Dee (Dallas Chapter Past President)

Keep your content as current as possible. If you publish a monthly letter, ensure you include content from only the last month. Also, use photographs and other visuals to add interest and enable the reader to scan quickly for information.

Thanks  
Dee

## Community Corner

Our AGA Dallas community is made up of members from a diverse array of federal, state, local, private sector and university organizations. Here's a partial list. If you don't see your organization, send me an email and I'll make sure it is in the next month's issue:

Army and Air Force Exchange

Citigroup

Cities of Aurora, Coppell, Dallas, Garland, Midland, Plano

Dallas County

Crowe Horwath LLP

DART

DCAA

Deloitte & Touche LLP

Federal Departments of Education, Agriculture, Health and Human Services, Homeland Security, Housing and Urban Development, Interior, Veterans Affairs, ICE, Justice,

GAO

FDIC

Federal Reserve

Social Security Administration

IRS

Office of Natural Resources Revenue

U.S. Army Corps of Engineers

University of Texas at Dallas

Savantage Solutions

## Open Board Positions

- Newsletter Editor
- Community Outreach Chair
- Early Careers Director
- CGFM Coordinator
- Program Planning Chair
- Research Chair
- Education Chair
- Membership Director

Come Join Us  
by contacting  
the board  
through the  
AGA Dallas  
Chapter Web  
Site.



Here is where I work, Dallas City Hall. Send me a picture of your work

### Crowd sourcing and Crowd funding

I found an interesting article about crowd sourcing and crowd funding by Craig Guillot. This is an excerpt from his longer article. If you are interested in this topic, won't you consider getting involved in the Research Chair position which is currently vacant. Here's Craig's main theme:

The Wisdom of the Crowd

Crowdsourcing provides auditors a powerful means of harnessing collective knowledge.

Craig Guillot

As the saying goes, there is strength in numbers. That can be true not just in physical endeavors but in brainstorming and problem-solving as well. With the rise of social media and high-speed Internet across the globe, we're living in an interconnected world where people 5,000 miles away from each other can easily share and collaborate via the phone in their pocket. As ideas and information flow like a river, brainstorming sessions are no longer limited to the person in the office down the hall — they're open to just about anyone, anywhere on the planet.

From engineering to law to nonprofit, professionals in a wide range of industries are increasingly looking to leverage this expanding interconnectivity and tap the collective knowledge of the crowd. Once thought of as digital begging for struggling artists, "crowdsourcing" is going mainstream in the world of business as a way to obtain information and ideas from a pool of experts or customers.

While not yet widespread in internal audit, crowdsourcing is a valuable tool that can help auditors gather more insight on everything from technical processes to potential fraud vulnerabilities. Practitioners can broadcast a problem to a select group of knowledgeable individuals and post an open call for solutions. But to ensure effectiveness, crowdsourcing must be practiced judiciously. Audit experts say crowdsourcers need to carefully select their audience, choose the right format, and consider the data or feedback they receive.

## Nagging Auditors

Have you noticed that there has been a shortage of nagging auditors recently? Yes, there are plenty of good auditors but what about nagging auditors—like a two year old, whose favorite question and word is “why?” If you met a two-year old, you would know it is their mantra, their code of honor, and their duty to stump you. Let’s talk about why nagging auditors are important.

Year is 2003. Current President—Bush. The U.S. is on the verge of a recession, the debt ceiling has to be raised, and money has to be printed. This is my third year as an auditor, and I have been assigned to one of GAO’s audit teams in Washington D.C. to assist in evaluating whether the application programming changes made by the Department of Treasury are adequate. Until this assignment, my training as an auditor was more consultative: how to engage the client politely, retain their business, and apply damage control. This assignment was different.

Day one—I walk into the room and all I see are office supplies—tabbed folders, ring binders, red, blue, green pencils, hole punchers, and white-out. My first thought, who uses pencils; we have keyboards. Second thought, two weeks and I leave this craziness and old style auditing behind me. True to my word, two weeks later, my work was completed. I set up a meeting with the lead auditor for 10:00 AM. My flight was for 3:00 PM. No worries. I had plenty of time.

The lead auditor had just one question—won’t take too much of my time. I stayed another 6 weeks. The lead auditor asked me a simple question—why? This led to another why, followed by another why. By the time the initial conversation was over, I was frustrated, annoyed, and marginalized by his efforts. By the end of the six weeks, I was asking how I could work for him.

It was the most engaging, productive, and rewarding audit I had completed in three years. I learned to research, I learned to ask why, and I learned the art of audit nagging. At the end of six weeks, we had a solution that was practical and applicable. It would not have happened except the lead auditor kept nagging until we came to the root cause. Once we understood the problem, the why’s ceased and we turned to asking how. Through it all, we were engaged with the Department of Treasury. We sought their input, and focused on the hard facts and truth. What we learned was that sometimes the problem was not the technology; it was people, their feelings, their egos, and their jobs.

The nagging auditor has started to disappear; because asking why rude, offensive is, hurts people’s feelings, might challenge someone’s authority and their experience, and makes them accountable. It is much easier to be nice and adopt a consulting role, in the hope that you will be liked. I don’t recall the technical information from that audit. What I remember is that if the lead auditor did not have the courage to ask why, then the solution would have been short-lived and transferred to another audit. Years later as I continued in my profession, I was re-trained to forget that question. Now as an audit manager, the why is always in the forefront of my mind. It may not provide a different solution. At least, there is the assurance that all options have been considered. After all, isn’t that what a good *nagging* auditor does?

Mamatha Sparks (CIA, CISA) has 16 years of auditing and assurance experience. She currently works in the Office of the City Auditor for the City of Dallas. Prior to joining the City of Dallas, Ms. Sparks worked in public accounting for nine years as a manager. Ms. Sparks graduated from University of Texas at Austin with a B.B.A in Finance and MIS. She has authored and published *Debt-Free College: 79 Secrets to Successful College Financing* (2002)

# Southeastern and Southwest Intergovernmental Audit Forums Joint Meeting

Huntsville, Alabama

Thursday, September 17, 2015

Embassy Suites Huntsville

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Huntsville, Alabama 35801  
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