[Skip to content](https://chatgpt.com/c/9ca47d47-272a-4579-8262-3e32e7722016#main)

**Chat history**

**You said:**

I am going to be facilitating a round table discussion of emerging issues in the field of auditing for a group of state auditors. I've solicited a list of potential topics from the attendees. Here they are: Providing effective training to remote employees/holding remote training sessions Pay differentials for employees with a CPA or CISA designation Defining government vs. non-government hours (56 vs. 24) Programs or methods used to schedule staff and track time for each assignment. Specialized positions – how does your office use specialized positions? (Editors, Data Analysts, Methodologists, etc.) and are they primarily considered support for general staff? Staff morale in an era of distrust – has your office experienced the impacts of increasing public, and legislative, distrust of government institutions and civil servants? Managing multiple generations of employees Employee Retention Implications of changes to the Federal single audit. Employee burnout CPA/accounting pipeline issues Perspectives from States that have or will be shifting significant federal work to contractors Quality Management (Yellow Book) Office organization as it relates to Quality Management Hiring Employee Retention Report Writing/Review Project Management/Audit Efficiencies Employee retention Impactful audits Successful retention tools and techniques for keeping staff Strategies for auditing remotely GASB 101 – how much will state government need to do? Artificial intelligence (auditing agencies’ use of it and ways that we can (responsibly) use it in our own work). Tracking recommendations and the extent to which the Legislature and/or agencies implement them. Media training Auditees becoming more hostile and argumentative. Methods for better team building. Ideas on how to properly celebrate Greg Hook’s 65th birthday, which is on May 22, 2024. Succession planning Political environment - less interest in facts/analysis and more interest in anecdotes and ideology AI – applicants using it, auditees using it. It’s here to stay but raises concerns Has your agency seen an increase in fraud post-pandemic? How are auditor’s offices being successful at retaining strong employees? Data Analytics is always a good roundtable topic. Artificial intelligence: use of Artificial intelligence: auditing of Automation: implementation ideas Data Analytics: any forward thinking approaches Use cases of AI and RPA Any innovations or solutions for staffing up or onboarding faster/better How do you train new auditors for single audit (given that this isn’t something anyone learns in school, and the massive influx of new money for this) Sufficient Revenue (political/organizational) — secure earmarks and/or persuasion of legislative bodies with the power of the purse Navigating AI Claims (technical) — how do we build meaningful pilots/tests amid the hype but real promise of productivity Workforce Development (operations) — cultivating the skills of a dynamic and diverse audit workforce What will your system of quality management look like under the new yellow book standards? Do you have staff dedicated to government/legislative relations that “lobby” on your organizations behalf? How to you build relationships and perform outreach to legislators? What is your process for assigning staff to individual audits (particularly assigning around cyclical work like the single audit)? For example, are you organized by subject matter and audits are assigned accordingly, are staff assigned based on availability, etc.? Do you allow staff to opt out of working on potentially divisive or political audit topics? What do other states do when auditing an organization like an Ethics Commission? Our ethics commission is relatively new. They are responsible for investigating ethics complaints against both elected and appointed officials. We feel there is an independence issue for our office as they would be investigating complaints against both the State Auditor and Deputy State Auditor. There are also complaints that can be initiated by our staff or could be a result of work that our office as completed. What do other state’s do for these types of circumstances? Dealing with rising audit costs due to the increasing cost of labor in addition to the proliferation of new accounting & auditing standards…… Auditing AI – who has thought about it? Who is planning on it? What if we had a clearinghouse of objectives/criteria for NSAA members to access? relationships with private CPA firms and SAO’s Based on these suggestions, please give me a list of 8 to 10 potential topics for our roundtable. For each topic you suggest, give me a short 2-3 word title, followed by a question that the group should consider. Here's an example: Staffing Issues - What approaches are state auditors taking to recruit and retain high-quality auditors in today's labor environment?

**ChatGPT said:**

1. Remote Training: How are state auditors effectively training remote employees and conducting remote training sessions?
2. Specialized Positions: How are specialized positions utilized in state auditor offices, and are they considered essential support for general staff?
3. Staff Morale: What strategies are effective for maintaining staff morale amidst increasing public distrust of government institutions?
4. Quality Management: How will state auditor offices adapt their quality management practices to meet the new Yellow Book standards?
5. AI in Auditing: What are the current and planned uses of artificial intelligence in auditing, and how can it be responsibly integrated into audit practices?
6. Employee Retention: What successful retention tools and techniques are state auditor offices employing to keep staff engaged and committed?
7. Single Audit Training: How are new auditors being trained for single audits, given the unique nature of this work and recent funding influxes?
8. Ethics Commission Audits: How do state auditor offices handle audits of organizations like Ethics Commissions, ensuring independence and addressing potential conflicts of interest?
9. Rising Audit Costs: How are state auditors addressing rising audit costs due to labor expenses and evolving accounting standards?
10. Auditing AI: Who is currently considering or planning audits of artificial intelligence systems, and what are the key challenges and considerations in this area?

**You said:**

Please repeat the same exercise, but this time base your suggestions on the ten most commonly requested ideas in my original list. Please use the same format (short title, followed by a question).

**ChatGPT said:**

1. Remote Training: How are state auditors effectively providing training to remote employees and conducting remote training sessions?
2. Employee Retention: What strategies are state auditor offices implementing to retain high-quality employees amidst increasing competition and turnover rates?
3. Quality Management: How will state auditor offices adapt their quality management systems to align with the new Yellow Book standards?
4. AI in Auditing: What are the current and planned applications of artificial intelligence in audit processes, and how can its use be responsibly managed?
5. Single Audit Training: How are state auditor offices training new auditors for single audits, considering the specialized nature of this work?
6. Ethics Commission Audits: How do state auditor offices approach audits of organizations like Ethics Commissions, ensuring independence and addressing potential conflicts of interest?
7. Rising Audit Costs: What strategies are state auditors employing to mitigate the impact of rising audit costs due to labor expenses and evolving standards?
8. Auditing AI: Who among state auditor offices is exploring or planning audits of artificial intelligence systems, and what are the main challenges and considerations involved?
9. Staff Morale: How are state auditor offices maintaining staff morale in the face of increasing public distrust and scrutiny of government institutions?
10. Specialized Positions: How are specialized positions utilized within state auditor offices, and to what extent are they considered vital support roles for general staff?

**You said:**

Please repeat, but this time give me 10 new topics that you haven't previously suggested. Please use the same format.

**ChatGPT said:**

1. Pay Differentials: How do state auditor offices approach pay differentials for employees with CPA or CISA designations, and what impact does this have on recruitment and retention?
2. Program Scheduling: What methods and tools are used by state auditors to schedule staff and track time for each assignment, ensuring efficient utilization of resources?
3. Managing Generational Differences: How are state auditor offices effectively managing multiple generations of employees, leveraging diverse perspectives and skills?
4. Impactful Audits: What criteria define impactful audits, and how can state auditor offices ensure their audit findings lead to meaningful improvements in governance and accountability?
5. Report Writing Effectiveness: What strategies and practices do state auditor offices employ to enhance the effectiveness and clarity of audit reports, ensuring key findings are communicated clearly to stakeholders?
6. Project Management Efficiency: How do state auditor offices optimize project management processes to enhance audit efficiencies and meet deadlines effectively?
7. Media Relations: How do state auditor offices handle media relations and communication strategies, particularly in responding to public inquiries and managing reputational risks?
8. Succession Planning: What approaches are state auditor offices taking to develop and implement effective succession plans, ensuring continuity of leadership and institutional knowledge?
9. Legislative Relations: How do state auditor offices build and maintain relationships with legislative bodies, advocating for resources and ensuring alignment with legislative priorities?
10. Innovative Staffing Solutions: What innovative approaches or solutions are state auditor offices implementing to streamline staffing processes, improve onboarding efficiency, and address workforce challenges?

**You said:**

Thank you. This was excellent!

**ChatGPT said:**

You're welcome! I'm glad I could help. If you have any more questions or need further assistance, feel free to ask. Good luck with your roundtable discussion!

**You said:**

Please give me five new topics that you haven't already given me. Follow the same rules as before.

**ChatGPT said:**

1. Data Analytics Strategies: How are state auditor offices leveraging data analytics to enhance audit methodologies and uncover insights for improved governance?
2. Public Perception Challenges: How do state auditor offices address challenges related to public perception and build trust in their oversight role amidst increasing skepticism towards government institutions?
3. Emerging Fraud Trends: What trends are state auditor offices observing in post-pandemic fraud activities, and what proactive measures are being taken to mitigate risks?
4. Collaborative Partnerships: How are state auditor offices collaborating with private CPA firms and other stakeholders to enhance audit effectiveness and share resources?
5. Technological Integration: How are state auditor offices integrating emerging technologies such as automation and robotics process automation (RPA) into their audit processes to improve efficiency and accuracy?

**You said:**

Fantastic! Thanks.

**ChatGPT said:**

You're welcome! If you have any more questions or need further assistance in the future, don't hesitate to reach out.

**You said:**

Going back to my original list of potential topics, what are the three most commonly mentioned ideas?

**ChatGPT said:**

From your original list of potential topics, the three most commonly mentioned ideas are:

1. Employee Retention
2. AI in Auditing
3. Quality Management

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ChatGPT can make mistakes. Check important info.