

NIAF Emerging Issues Team Status Report: May 24, 2006

The Emerging Issues Team's focus at the upcoming NIAF meeting will be to develop team strategies to:

- Identify emerging issues, especially by linking our efforts to emerging issues committees within the regional forums, and
- Facilitate the creation and execution of "action plans" to address emerging issues within the context of existing processes, both within and outside NIAF.

During the latter half of 2005 and the first half of 2006, team members were involved in identifying emerging issues in regional forums and at our last team teleconference on April 27, 2006, we discussed several including:

- Government's role in responding to the potential pandemic flu,
- Impact of Sarbanes Oxley on public sector financial management and auditing, and
- Knowledge management/succession planning within the government auditing community.

Our Emerging Issues team played a critical role in identifying the various audit issues and roles associated with disaster management and supported the Southwest Intergovernmental Audit Forum's effort (SWIAF) to address this issue. Specifically, on February 12-15, SWIAF hosted a well attended forum in Santa Fe entitled "Auditing Disaster Response, Preparedness, and Recovery." We intend to work with GAO and regional forums to determine if other emerging issues could be addressed using a similar approach.

Our team consists of the following members, representing the spectrum of government auditing levels:

Steve Morgan, Chair
Scot Loyd, Member
Raymond Vicks, Member
Ernest Almonte, Member
Drummond Kahn, Member
Michelle Hill, Member
Sharon Gipson, Member
Frank Vito, Member
From GAO: Edith Pyles, Brian Estes, and Bernice Steinhardt