AGA Montgomery/ Prince George's County Chapter

Program Title	**GAO Standards in Action: Fraud Risks and Audit Excellence**
Location	GAO Headquarters 441 G Street NW Washington, DC 20548
Date	February 25, 2026
Start Time	9:00 am
End Time	11:30 am
Program Description	In February 2024, the Government Accountability Office (GAO) issued the 2024 revision of *Government Auditing Standards*, commonly referred to as the Yellow Book. The 2024 Yellow Book introduced the concept of quality management, replacing the old terminology of quality control. This update will provide an overview of the significance of the switch and present the responses to common inquiries about implementation of a system of quality management. In January 2026, GAO will issue a technical appendix to its Fraud Risk Management Framework, a set of leading practices for managing fraud risks that are organized into a conceptual framework. The technical appendix provides examples, benefits, and considerations for program managers to help evaluate outcomes using a risk-based approach and adapt fraud risk management activities. This overview will provide a discussion of the new appendix and ways it can be used to help program managers enhance their fraud risk management efforts and demonstrate the return on investment of their efforts.
Learning Objectives	At the end of this meeting, participants will learn about: 1. The difference between quality management and quality control 2. How to interpret and apply new requirements in the 2024 Yellow Book 3. The importance of evaluating outcomes using a risk-based approach and adapting fraud risk management activities. 4. Evaluation approaches and associated benefits as well as important considerations. 5. How evaluation methods can be used to demonstrate the impact, such as the return on investment, of fraud risk management activities.
Discussion Topics	1. Background of 2024 Yellow Book revision 2. Distinction between “quality control” and “quality management” 3. Questions commonly received by Yellow Book team about implementation of the 2024 Yellow Book. 4. Background on the Fraud Risk Framework, agency progress evaluating outcomes, and why measuring fraud related outcomes is hard. 5. Overview of different approaches that can be used to evaluate and adapt fraud risk management activities. 6. Considerations including potential pitfalls associated with evaluation approaches such as the risk of “gaming” to meet specific metrics. 7. How to demonstrate the return on investment of different fraud risk management activities.

Delivery Options	Live
CPE Credit	2 CPE in Auditing (Governmental)
Program Level	Overview
Prerequisites	None
Advanced Preparation	None
Who should attend	All -level managers and executives, senior -level managers, entry -level staff, auditors, accountants, ACCAs, CMA, CPAs, CPEs, and CIA
Pricing	FREE – Space is limited so register early!
Course Registration Link	**https://form.jotform.com/253505287170153**
Attendance Policy	To receive 2.0 CPE credits, you must attend the entire course and respond to all polling questions.
Meeting Policies	**Refund policy:** AGA Montgomery/PG Chapter cannot offer refunds and all transactions are final. For more information on complaints policies, please visit www.marylandaga.com
Questions	If you have any questions, please email us at education@marylandaga.com

Speaker(s)



Michael Bingham, U.S. Government Accountability Office

Mr. Bingham is an Assistant Director for the Standards group within the Financial Management and Assurance team at the U.S. Government Accountability Office. His recent duties include both the 2024 and 2018 revisions of Government Auditing Standards (the Yellow Book), responding to Yellow Book and Green Book technical assistance inquiries, and serving as a project liaison to the International Organization of Supreme Audit Institutions (INTOSAI). He is a member of the AICPA Auditing Standards Board. Mr. Bingham received his B.A. in Political Science from the University of Chicago and his M.A.S. from Northern Illinois University. He is a CPA licensed in the Commonwealth of Virginia.



Nicholas Weeks, U.S. Government Accountability Office

Nicholas Weeks is a Senior Analyst with the GAO's Forensic Audits and Investigative Service team. Since joining GAO in 2008, Mr. Weeks has led or participated in performance audits reviewing a variety of federal government programs. He has developed numerous findings and recommendations to improve federal agencies' fraud risk management efforts. He was the project lead on the development of GAO's government-wide fraud estimate and Antifraud Resource.

Mr. Weeks obtained both a bachelor's and master's degree in economics from the University of Nevada Las Vegas. He is a Certified Financial Crime Specialist.



Brooke Linsenbardt

Brooke Linsenbardt is a Senior Analyst with the GAO's Forensic Audits and Investigative Service team. Dr. Linsenbardt joined GAO in 2021 and has worked on performance audits and congressional testimonies in several areas, such as fraud risk management, facial recognition technology, and CARES Act funds. Recently, she helped lead the 2024 update to GAO's Antifraud Resource. She also organizes and facilitates FAIS and GAO events that support employee connectedness and knowledge sharing. Dr. Linsenbardt earned a B.A. and M.A.E. in History from Truman State University, as well as a Ph.D. in History from Texas A&M University.

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