



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

October 12, 2006

OFFICE OF
INSPECTOR GENERAL

The Honorable John P. Higgins, Jr.
Chairman, PCIE Audit Committee
Department of Education
400 Maryland Avenue, SW
Washington, DC 20024

Dear Chairman Higgins:

I am pleased to inform the PCIE Audit Committee that the IGATI Curriculum Review Board (ICRB) has completed a review of the IGATI course titled *The Audit Process: An Introduction for Non-Auditors*. Overall, we found that the course provides training that is useful to the Federal community. The course, however, needs some enhancements to ensure class materials are accurate and relevant and course presentation is effective. The IGATI Director agreed with our recommendations.

Enclosed is a copy of our final report prepared by the Deputy Assistant Inspector General for Audit, Social Security Administration OIG.

If you have any questions, please call me on (202) 927-6516.

Sincerely,

/s/

Marla A. Freedman
Chair, ICRB

Enclosure

cc: Helen Lew, Chair
Federal Audit Executive Committee

Danny L. Athanasaw, Director
Inspector General Auditor Training Institute



SOCIAL SECURITY

Ms. Marla A. Freedman
Assistant Inspector General for Audit
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

Dear Ms. Freedman:

The enclosed report presents the results of the collaborative efforts of Subgroup 2 of the Inspector General Auditor Training Institute Curriculum Review Board. Our objective was to determine whether the Inspector General Auditor Training Institute course *The Audit Process: An Introduction for Non-Auditors* provides training that is useful to the Federal community.

If you wish to discuss the report, please call me at (410) 965-9700.

Sincerely,

/s/ Gale S. Stone

Gale S. Stone
Deputy Assistant Inspector General
for Audit

Enclosure

OFFICE OF THE INSPECTOR GENERAL

SOCIAL SECURITY ADMINISTRATION

**REVIEW OF THE INSPECTOR GENERAL AUDITOR
TRAINING INSTITUTE'S COURSE: THE AUDIT PROCESS:
AN INTRODUCTION FOR NON-AUDITORS**



OCTOBER 2006

OBJECTIVE

The objective of this review was to determine whether the Inspector General Auditor Training Institute (IGATI) -- course *The Audit Process: An Introduction for Non-Auditors* provides training that is useful to the Federal community.

BACKGROUND

According to the overview provided in its Fiscal Year (FY) 2006 catalog:

As a non-auditor, this course will increase your knowledge and understanding of the various steps in the audit process, what is involved in the audit process, and what deliverables result from auditing efforts. This course also addresses the standards auditors follow and the various audit and interviewing techniques used.

In addition, upon completion of the course, a participant will be able to:

- describe the audit process, including the various stages of an audit and resulting deliverables,
- understand *Government Auditing Standards*,
- explain how auditors plan their work,
- cite the purpose and processes of performing interviews,
- describe what audit evidence is and the audit verification process,
- explain various internal and external quality control measures used in the audit process, and
- describe the auditor's role in fraud detection and prevention.

The course is recommended for Office of Inspector General staff members, including investigators, inspectors, evaluators, or administrative support personnel, who need to have a working knowledge of auditing. There are no prerequisites. The course level is listed as basic.

Each participant earns 24 Continuing Professional Education credits by attending 3 days of class training and the tuition is \$620 per student. For benchmarking purposes, a course offered by the United States Department of Agriculture (USDA) Graduate School entitled *Government Auditing Overview* requires 1 day of attendance, costs \$345 and allows each participant to earn 8 CPEs. However, the USDA course description appeals to a much broader audience whereas the IGATI course is targeted to the Inspector General community.

SCOPE AND METHODOLOGY

To conduct this review, Inspectors General staff from the Social Security Administration, the Department of Defense, and the Environmental Protection Agency worked in partnership. We:

1. Reviewed course materials provided for classes offered on June 1 - 3, 2005 (17 students) and August 1 - 3, 2006 (10 students). We reviewed these materials to determine whether they were:
 - a. Current,
 - b. Relevant to the course objective(s),
 - c. Substantive,
 - d. Complete to address the course objective(s),
 - e. Not repetitive of, but built upon, prerequisite courses¹, and
 - f. Useful as a reference resource “back at the office.”
2. Reviewed the student evaluation forms for the January 2005 (10 students), June 2005 (17 students), February 2006 (9 students) and August 2006 (10 students) classes. Twelve standard ranking questions and 4 open-ended questions were asked of each student. We computed composite scores and researched trends to gain an understanding of prior student’s reactions immediately upon completion of the course. (See Appendix A)
3. Conducted telephone interviews with five former students (one from the January 2005 class, two from the June 2005 class, and two from the February 2006 class) and their current supervisors. A standard set of seven questions were asked of each student and eight questions of each supervisor (see Appendices B and C). We conducted the interviews to determine:
 - a) if expectations were met,
 - b) class strengths/weaknesses,
 - c) suggestions for improvements, and
 - c) usefulness of the course material and the ability to use learned skills in the workplace.
4. Observed the August 2006 *The Audit Process: An Introduction for Non-Auditors* course to gain an understanding of the course curriculum and effectiveness of the course instruction.

¹ There are no prerequisite courses for *The Audit Process: An Introduction for Non-Auditors*.

INSPECTOR GENERAL AUDITOR TRAINING INSTITUTE CURRICULUM REVIEW BOARD COURSE ASSESSMENT

We identified opportunities to improve this course to ensure class material is accurate and relevant. As a basic-level course, this class plays an important role in the educational development of individuals within the Federal audit community. Consequently, we believe steps should be taken to optimize the effectiveness of the course material and the instruction for *The Audit Process: An Introduction for Non-Auditors*.

COURSE MATERIALS

The Audit Process: An Introduction for Non-Auditors course was taught in January and June 2005, and February and August 2006. We observed the class taught in August 2006. During the August class a three-ring binder was provided to the students. The binder consisted of 104 pages of text.² The text was separated into 14 sections including an agenda, instructor's resume, and reference materials. The reference materials consisted of 288 Microsoft PowerPoint slides. During the class, the instructor handed-out additional reference materials and exercises. See the Course Observation section.

We reviewed the course materials, Instructor's Presentation, and class exercises. We concluded the course materials, Instructor's Presentation, and class exercises were comprehensive, substantive, relevant to the course objective(s), complete to address the course objective(s), and useful as a reference resource "back at the office".

However, we identified some concerns. These concerns related primarily to out-of-date references. For example, in the course section entitled "What Are Auditor's Working Papers?" the term "working papers" is outdated. The phrase "Audit Documentation should be used."³ Another example, in the course section entitled "Internal/Management Controls," the term "Management Control" has been revised to "Internal Controls" in the Office of Management and Budget Circular A-123, *Management's Responsibility for Internal Control*, December 21, 2004 (effective for FY 2006).

² Prior to the August, 2006 class, IGATI provided June 2005 student materials, Instructor's Presentation, and class exercises. The course materials for the June 2005 class were similar to the course materials for the August 2006 class with one exception. For the August 2006 class, a new section entitled "Auditors, Fraud, and Investigators" was added to the course materials.

³ Government Accountability Office, *Government Auditing Standards*, June 2003.

INSTRUCTION

To assess the effectiveness of the course, we reviewed student evaluations, interviewed former class participants and their current supervisors, and observed the August 2006 course instruction. Details are provided below.

Student Evaluations

Course materials and instructor assessments are documented in the student evaluations. The evaluations provide student feedback after taking the course. To gain an understanding of prior student feedback, we obtained and reviewed the student evaluations from all four classes.

We performed the following analysis of these student evaluations:

1. Computed composite scores for each of the 12 standard ranking questions for each class.
2. Determined the lowest and highest scoring questions, as well as the overall average of all 12 standard ranking questions for each class.
3. Read narrative responses to the four open-ended questions and analyzed trends.

In recomputing the composite scores for the 4 classes (46 student evaluations), we found 7 composite scores that did not agree with the scores calculated by IGATI. The differences were negligible and involved the assigning of scores to blank responses or assigning the incorrect score.⁴ Four of 46 student evaluations contained blank responses. However, the IGATI counted the blank responses as if the student responded to the question with “Strongly Agree” or a 5 on a scale of 1 (strongly disagree) to 5 (strongly agree).

Overall the students gave the course high scores. Composite scores, factoring out the blank evaluation responses, ranged from 4.51 to 4.76 on a scale of 1 (strongly disagree) to 5 (strongly agree). We did not identify any trends in the composite scores.

Student narrative comments indicated the course materials and presentation were comprehensive and provided an “outstanding overview of auditing.” Further, student comments indicated the course met their objectives and needs. However, some students indicated the course was too long, there was not enough interaction between students, and it needed variation in the course materials. The students believed there were too many PowerPoints presentations. A majority of the students indicated the physical accommodations were good.

See Appendix A for the results of our analysis.

⁴ One student indicated a score of 2.5 for one question and a score of 3.5 for another question.

Interviews of Former Class Participants and Current Supervisors

We interviewed five former students and their current supervisors. The interviews were conducted to determine:

- 1) if expectations were met;
- 2) class strengths/weaknesses;
- 3) suggestions for improvements; and
- 4) usefulness of the course material and the ability to use learned skills in the workplace.

The former students were selected from the January and June 2005 classes and the February 2006 class. All of the students were employed by different Federal agencies. The interviews were conducted by telephone. A standard set of seven questions was asked of each student and eight questions of each supervisor (See Appendices B and C).

Generally, the comments received during our interviews were similar to the student evaluations. The student evaluations reported the class was well-received. Each student interviewee stated they liked the course. The students enjoyed learning about the audit process from start to finish. Further, the students indicated their course expectations were met. One student stated "It was excellent. Everybody liked it."

The students indicated the course had many strengths and few weaknesses. For example, a student indicated a course strength was the exercises because they mimic what the auditor would go through in an actual audit. Another student stated a course strength was how the course covered so much material in such a short amount of time and provided a good overview without going into more detail than necessary. One student indicated a course weakness was "auditors from all different agencies were present and some questions I asked were not applicable to everyone."

Two students stated they would not change the course. Two students stated the course was too short to cover all of the course material. One student stated "for what I got out of it, I believe it was just a little too long." Four of the five students stated they have applied the skills and knowledge gained from the course "back at the workplace."

We interviewed the student's supervisors. All supervisors indicated their staff member acquired expected skills and knowledge. Further, the supervisors indicated the course was a benefit to their staff member's professional development and the needs of the organization. For example, one supervisor stated "I believe he got something out of the course. He was happy with it. I could tell by his work that he benefited from it." Another supervisor stated "She changed our organization for the better." Although, the course was well-received, four of the five supervisors did not expect, at this time, to send additional staff to the course. The supervisors provided various reasons. For example, one supervisor stated "I have a small staff but if I acquired new people, yes I

would.” Another supervisor stated “I have no one in that same position. I would if she ever left.”

Course Observations

Two individuals on our team attended the August 2006 class to gain an understanding of the course curriculum and effectiveness of the course instruction. The same instructor taught all four classes. The instructor had extensive accounting and auditing experience and multiple professional certifications.

Generally, we found the instructor to be articulate, knowledgeable, engaging, and personable. For the most part, the instructor was enthusiastic even though the temperature within the room for the first day and a half was unbearable. The room was so hot, we moved to a new room. The instructor encouraged participation and interaction through class exercises, ice breaker/brain teasers, discussions of past experiences, and student questions. The instructor was considerate of and responsive to the participant’s needs. For example, the instructor used sufficient class time to address the participant’s questions.

However, we found there are opportunities to strengthen the effectiveness of the course instruction. Specifically, the course instruction could be improved by:

- 1) adding more class exercises, especially on the first day of class;
- 2) combining course material to eliminate redundancy (i.e. “Techniques Auditors Use” and “Why and How Auditors Conduct Interviews”);⁵
- 3) varying the presentation method (i.e. fewer Microsoft PowerPoint presentations); and
- 4) reminding the students how each course module fits into the audit process.

We obtained and reviewed the student evaluations for the August 2006 class (See Appendix A). The student evaluations generally agreed with the impressions of our observers. Overall, students gave the course high scores. The composite scores ranged from 4.44 to 4.78 on a scale of 1 (strongly disagree) to 5 (strongly agree). The student narrative comments indicated the presentation was comprehensive, detailed, and understandable. One student indicated that some of the topics, especially on the last day, appeared to be redundant.

CONCLUSIONS AND RECOMMENDATIONS

The *Audit Process: An Introduction for Non-Auditors* course provides training that is useful to the Federal community. The course needs some enhancements to ensure class materials are accurate and relevant and course presentation is effective. Therefore, we recommend IGATI:

⁵ One of the techniques used by an auditor and explained in the course module “Techniques Auditors Use” is interviewing.

1. Revise course materials to ensure accurate, current, and relevant information.
2. Consider additional teaching aids (i.e. games, projects, guest speakers, etc.) to enhance student learning.
3. Remind the instructor(s) to explain how each course module fits into the audit process.
4. Include only evaluation responses completed by students when computing composite scores.

IGATI COMMENTS

IGATI agreed with our recommendations. The text of IGATI's comments are included in Appendix D.

Appendices

APPENDIX A – Student Evaluation Analysis

APPENDIX B – Student Interview Questions

APPENDIX C – Supervisor Interview Questions

APPENDIX D – Inspector General Auditor Training Institute Comments

APPENDIX E – OIG Contacts and Staff Acknowledgments

Student Evaluation Analysis

Table I. <i>The Audit Process: An Introduction for Non-Auditors, January 24-26, 2005*</i>				
Key Questions	Rank 5 (Strongly Agree)	Rank 4 (Agree)	Rank 3 (Neutral)	Composite
Instructor				
1. Organized/Prepared	9	1		4.90
2. Knowledgeable	10			5.00
3. Effectively Communicated	10			5.00
4. Aroused Interest/Enthusiasm	6	4		4.60
5. Encouraged Participation/Interaction	5	5		4.50
6. Considerate/Responsive	9	1		4.90
7. Used Class Time Effectively	7	3		4.70
Course/Module				
1. Achieved Objectives	8	2		4.80
2. Content Well-Organized	8	2		4.80
3. Materials Relevant/Useful	7	3		4.70
4. Will Help Improve Performance	7	2	1	4.60
5. Overall a Valuable Experience	7	2	1	4.60
Overall Class Score				4.76

For the January 2005 class, the overall class ranking was a 4.76 on a scale of 1 (strongly disagree) to 5 (strongly agree). The lowest mark 4.50 was received for the question whether the instructor encouraged participation/interaction. The highest mark 5.00 was received for the questions related to the instructor's knowledge and effective communications of the subject matter.

Table II. The Audit Process: An Introduction for Non-Auditors, June 1-3, 2005*				
Key Questions	Rank 5 (Strongly Agree)	Rank 4 (Agree)	Rank 3 (Neutral)	Composite
Instructor				
1. Organized/Prepared	11	6		4.65
2. Knowledgeable	14	3		4.82
3. Effectively Communicated	10	6		4.41
4. Aroused Interest/Enthusiasm	10	5	2	4.47
5. Encouraged Participation/Interaction	11	4	2	4.53
6. Considerate/Responsive	12	5		4.71
7. Used Class Time Effectively	11	3	2	4.41
Course/Module				
1. Achieved Objectives	10	7		4.59
2. Content Well-Organized	11	5		4.47
3. Materials Relevant/Useful	10	6		4.47
4. Will Help Improve Performance	8	7	2	4.35
5. Overall a Valuable Experience	8	6	3	4.29
Overall Class Score				4.51

* No Rank or 2 (Disagree) or Rank 1 (Strongly Disagree) scores were received

For the June 2005 class, the overall class ranking was a 4.51 on a scale of 1 (strongly disagree) to 5 (strongly agree). The lowest mark 4.29 was received on the question related to overall valuable experience. The highest mark 4.82 was received for the question related to the instructor's knowledge of the subject matter.

Table III. The Audit Process: An Introduction for Non-Auditors, February 22-24, 2006*				
Key Questions	Rank 5 (Strongly Agree)	Rank 4 (Agree)	Rank 3 (Neutral)	Composite
Instructor				
1. Organized/Prepared	6	2		4.75
2. Knowledgeable	7	2		4.78
3. Effectively Communicated	6	3		4.67
4. Aroused Interest/Enthusiasm	4	4		4.28
5. Encouraged Participation/Interaction	3	6		4.33
6. Considerate/Responsive	5	4		4.56
7. Used Class Time Effectively	4	4		4.39
Course/Module				
1. Achieved Objectives	6	2		4.75
2. Content Well-Organized	5	4		4.56
3. Materials Relevant/Useful	4	5		4.44
4. Will Help Improve Performance	5	4		4.56
5. Overall a Valuable Experience	5	4		4.56
Overall Class Score				4.55

* No Rank or 2 (Disagree) or Rank 1 (Strongly Disagree) scores were received. In addition, scores for 2.5 and 3.5 were received.

For the February 2006 class, the overall class ranking was a 4.55 on a scale of 1 (strongly disagree) to 5 (strongly agree). The lowest mark 4.28 was received on the question related to the instructor's ability to arouse interest/enthusiasm. The highest mark 4.78 was received for the question related to the instructor's knowledge of the subject matter.

Table IV. The Audit Process: An Introduction for Non-Auditors, August 1-3, 2006*				
Key Questions	Rank 5 (Strongly Agree)	Rank 4 (Agree)	Rank 3 (Neutral)	Composite
Instructor				
1. Organized/Prepared	7	2		4.78
2. Knowledgeable	7	2		4.78
3. Effectively Communicated	7	2		4.78
4. Aroused Interest/Enthusiasm	5	4		4.56
5. Encouraged Participation/Interaction	4	5		4.44
6. Considerate/Responsive	5	4		4.56
7. Used Class Time Effectively	5	4		4.56
Course/Module				
1. Achieved Objectives	6	3		4.67
2. Content Well-Organized	7	2		4.78
3. Materials Relevant/Useful	6	3		4.67
4. Will Help Improve Performance	6	3		4.67
5. Overall a Valuable Experience	6	3		4.67
Overall Class Score				4.66

* No Rank or 2 (Disagree) or Rank 1 (Strongly Disagree) scores were received.

For the August 2006 class, the overall class ranking was a 4.66 on a scale of 1 (strongly disagree) to 5 (strongly agree). The lowest mark 4.44 was received on the question related to the instructor's ability to encourage participation/interaction. The highest mark 4.78 was received for four different questions.

The four open-ended questions requested the students to provide their views on: (1) what was particularly effective, (2) what parts of the course needed improvement, (3) logistical and administrative assistance, and (4) physical accommodations. Some of the responses to these questions follow.

January 2005

1. "Practical examples used to illustrate the intricacies of the auditing process were very helpful" (particularly effective)
2. "Understanding the steps auditors at my field office do in order to build the end product" (particularly effective)
3. "Outstanding overview of auditing w/o delving too much into the gory details. Just what I was looking for. One of the better continuing education courses I have taken" (particularly effective)
4. "Seems it could be more quicker" (needing improvement)
5. "There needs to be more class participation and interaction among students" (needing improvement)
6. "Recommend 'pushing' participants to interact more" (needing improvement)
7. "Think course material could be covered at a faster pace and course completed in 2 days." (needing improvement)
8. "Registrar provided information useful to students" (logistical/administrative assistance)
9. "Provide info on parking in the area for attendees who don't take the metro or stay in nearby hotels" (logistical/administrative assistance)
10. "Comfortable and up-to-date technology used" (physical accommodations)

June 2005

1. "Exercises done by group" (particularly effective)
2. "The exercises were very good and the instructor was very knowledgeable." (particularly effective)
3. "Achieved objective and provided good overview of audit function (particularly effective)
4. "The course was way too long." The most boring course I have ever taken" (needing improvement)
5. "Any way to present process and ideas in varying formats. Graphics, flow charts, etc" (needing improvement)
6. "Great location" (logistical/administrative assistance)
7. "Need to put sign of where to go when entering the building for class." (logistical/administrative assistance)
8. "Excellent" (physical accommodations)
9. "Physical accommodations were best I've had in last couple training." (physical accommodations)

February 2006

1. "Good overall summary." (particularly effective)
2. "Instructor's experience; "Real life" examples, sense of humor, enthusiasm." (particularly effective)
3. "Made sometimes dry material less painful." (particularly effective)
4. "Presentation by the instructor, class exercises, and real world examples." (particularly effective)
5. "Materials could be improved by having more outline type data in course book." (needing improvement)
6. "Course could be offered in less time." (needing improvement)
7. "Presentation could be more lively, enthusiastic, energetic." (needing improvement)
8. "The PowerPoint projector did not work on the second day." (logistical/administrative assistance)
9. "Great. Lots of places to eat, easy to find" (physical accommodations)

August 2006

1. "The way it was presented. Great job." (particularly effective)
2. "Knowing what auditors are looking for" (particularly effective)
3. "It was very comprehensive" (particularly effective)
4. "I liked hearing the examples from the instructor and the other students" (particularly effective)
5. "I hate slide reading 101" (needing improvement)
6. A few times – particularly the last day – some of the topics seemed redundant." (needing improvement)
7. "Scheduling breaks was too inconsistent" (logistical/administrative assistance)
8. "Hot room" (physical accommodations)
9. "I like this location – good places to eat" (physical accommodations)

Student Interview Questions

Course Title:

Former Student Focus Group Participants:

<u>Name</u>	<u>Agency</u>	<u>Location</u>	<u>Class Attended (Month/Year)</u>
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ICRB Subgroup Participants:

Date of Focus Group Meeting:

Explain the purpose of the ICRB and this focus group discussion. Thank the former students for their participation.

1. Did you like the course? Why or why not?
2. What did you expect to get out of the course?
3. Were your expectations met?
4. What do you consider to be the course's strong points?
5. What do you consider to be the course's weak points?
6. How have you applied the skills and knowledge gained from the course on-the-job?
7. If you could change two or three things with the course, what would they be?

Supervisor Interview Questions

Course Title:

Supervisor Focus Group Participants:

Name	Agency	Student Name and Class Attended (Month/Year)
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ICRB Subgroup Participants:

Date of Focus Group Meeting:

Explain the purpose of the ICRB and this focus group discussion. Thank the supervisors for their participation.

1. What was your objective for sending your staff member to the course?
2. What new skills and knowledge did you expect the staff member to acquire from the training?
3. Did staff member acquire expected skills and knowledge or meet your other objectives?
4. How has your staff member applied the new skills and knowledge on-the-job?
5. What feedback did the staff member provide you on the strengths and weaknesses of the course?
6. Overall, do you feel the course was of benefit to your staff member's professional development and the needs of your agency? Why?
7. Do you plan to send other staff to this course? If not, why?
8. Do you have any suggestions on ways IGATI could improve the course content and delivery?

Inspector General Auditor Training Institute
Comments

September 25, 2006

Memorandum For: Brian Karpe
Office of Inspector General for Social Security

From: Danny L. Athanasaw, 
Director,
Inspector General Auditor Training Institute (IGATI)

Subject: Response to Draft Report of ICRB Review of SAI Course:
Introduction to Information Systems Auditing

Thank you for the opportunity to review and respond to the draft report of IGATI's Course titled, **An Introduction for Non-Auditors**.

IGATI is presently re-establishing operations as a stand along training operation. As a result of the decision not to go forward with the planned consolidation IGATI will continue as it has in the past. In light of this new development IGATI looks forward to continue working with the Curriculum Review Board to improve our course curriculum. In consideration of these new changes for FY 2007, IGATI's response to each recommendation follows:

Recommendation 1: Agree

IGATI agrees that the student manuals be updated to ensure that materials are accurate, current, and relevant to the course. IGATI's instructors will to review the course materials and incorporate appropriate and necessary changes to improve the course.

Recommendation 2: Agree

IGATI agrees to research additional training aids that can be used to improve course delivery.

Recommendation 3: Agree

IGATI agrees that each module be explained how it fits into the audit process.

Recommendation 4: Agree

IGATI will ensure that each evaluation is reviewed and only completed responses are included in our composite scores.

Again thank you and your team members for the opportunity to comment on this report. I appreciate your time and energy involved in this review. I also believe your review will improve the delivery of this course.

If you have any questions, please contact me at (703) 248-4589.

OIG Contacts and Staff Acknowledgments

OIG Contacts – Social Security Administration

Gale Stone, Deputy Assistant Inspector General for Audit, (410) 965-9700
Brian Karpe, Audit Manager, (410) 966-1029
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OIG Contacts – Department of Defense

Keith R. West, Principal Assistant Inspector General for Auditing
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OIG Contacts – Environmental Protection Agency

John T. Walsh, Deputy Assistant Inspector General for Audit, (202) 566-0822

Acknowledgments

In addition to those named above:

Stanley Arceneaux, Senior Technical Support Auditor, Department of Defense
Delores Kendrick-Foster, Program Analyst, Environmental Protection Agency
Annette Derito, Writer/Editor, Social Security Administration