OFFICE OF THE LEGISLATIVE AUDITOR
STATE OF MINNESOTA • James Nobles, Legislative Auditor

Date: November 6, 2019

To: Members, Legislative Audit Commission

From: Christopher Buse, Deputy Legislative Auditor
Financial Audit Division

Subject: Accomplishments, Challenges, and Goals

In November 2017, I joined the Office of the Legislative Auditor (OLA) as the Deputy Legislative Auditor for the Financial Audit Division (FAD). My background and work experience prepared me well for this position, as my resume indicates. I have also attached a FAD Deputy position description for your review. I had prior work experience at OLA in a series of progressively challenging roles. I also possess subject matter expertise in both information technology and finance, holding top certifications in those fields.

The Financial Audit Division has a proud tradition of doing quality work. However, after joining OLA, I began work on two broad strategies to make my division even better. First, I emphasized to staff that we work for the Legislature and needed to be more policymaker-focused. Second, I told my managers that we needed to do a better job overseeing our most important asset, our employees. The following sections discuss actions that we have been undertaking to accomplish these objectives.

FAD is now producing reports that are easier to understand. Our division overhauled its report format and now makes heavy use of graphics in our reports to assist readers with complex financial topics. FAD also includes conclusion graphics in every report, making it easier to distinguish positive reports from those with problems. When I started in my role, some members of the Legislative Audit Commission told me that they resorted to counting findings to gauge whether a FAD report was positive or negative, a clear indication that our communication style needed improvement.

FAD now includes legislators in the selection of audit topics. One of the most important decisions that we make is where to deploy our resources. Starting in 2018, I met with Legislative Audit Commission members and solicited feedback on potential audit topics. Leaders in my division also examined topics proposed by the Evaluation Subcommittee, some of which had finance-related objectives. Several of the discretionary audit reports that FAD will be releasing this fall are topics that were proposed by legislators.

FAD has a new focus on report timeliness. In 2018, the FAD managers and I undertook a project to improve report timeliness. We created detailed process models to standardize and streamline all steps in the report preparation workflow. We also adopted more rigorous timeliness standards, with a goal of publishing reports 45 business days after the conclusion of audit fieldwork.

FAD now leverages the Audit Subcommittee to more effectively communicate results. Beginning in 2018, FAD started holding ongoing Audit Subcommittee hearings to present our work to the Legislature and other interested stakeholders. This forum provides more exposure to our work and gives legislators an opportunity to ask detailed questions to our team and the subjects of the audits. Working with the Audit Subcommittee Chair, FAD held five hearings since 2018. FAD also has testified before other legislative committees on several occasions.

A new organizational structure is strengthening FAD's oversight capabilities. All employees were part of a single pool of audit generalists when I assumed my duties in November 2017. This model made it difficult to garner deep subject matter expertise in complex government areas, such as health care. It also made it difficult to effectively oversee each employee's career progression. In early 2018, we reorganized the division into five lines of business to foster a deeper understanding of government and provide better oversight of staff. Reaction to this change has been extremely positive, as evidenced by the metrics I gather at semiannual meetings with each employee. On average, staff rate their satisfaction with their line of business at 4.2, on a scale of 0 to 5. Staff also rate their overall job satisfaction at 3.98, using that same scale.

FAD is taking a more proactive role in employee development. In 2018, FAD developed new position descriptions for all employees and a new performance evaluation system. Every employee now receives an evaluation at the conclusion of each audit project. Employees also receive an annual performance evaluation by their dedicated supervisor, measuring both qualitative and quantitative aspects of their work. Finally, FAD leaders created professional development plans for every employee to help address performance shortcomings and promote their career advancement.

As I approach my two-year anniversary with OLA, I look back with pride on the steps that we have taken to be more policymaker-focused and improve our workforce. I sincerely appreciate the opportunity to lead this team of talented professionals, and I look forward to continue providing you with reports that are accurate, objective, timely, and useful.

Attachments

Christopher Paul Buse

Summary

An experienced executive with a broad background in information technology, finance, audit, and government operations.

Certifications

Certified Public Accountant (CPA) – August 1988
Certified Information Systems Auditor (CISA) – October 1994
Certified Information Systems Security Professional (CISSP) – August 2002

Work Experience

Minnesota Office of the Legislative Auditor, Deputy Legislative Auditor
(November 2017 to Present)

Provide executive leadership to the Financial Audit Division, which consists of 36 audit professionals. Also provide accurate, objective, timely, and useful audit reports to legislators, state agencies, and the general public.

- **Financial Statement Audits.** Oversee the annual financial statement audits of the State of Minnesota, the Teachers Retirement Association, the Public Employees Retirement Association, and the Minnesota State Retirement System. Sign the independent auditor opinions used by credit rating agencies and other stakeholders.
- **Federal Single Audit.** Oversee the annual financial statement and legal compliance audit of federal programs. Sign the independent auditor's opinion in the *Financial and Compliance Report on Federally Assisted Programs*.
- **Internal Control and Compliance Audits.** Oversee audits of state programs, conducted by line of business teams in the Financial Audit Division.
- **Information Technology Audits.** Oversee audits of complex computer systems, conducted by the information technology audit team.

State of Minnesota, Minnesota IT Services, Assistant Commissioner and Chief Information Security Officer
(June 2006 to November 2017)

Provided executive leadership and oversight of certain technology functions for 78 Minnesota state government agencies.

- **Information Security.** Responsible for the design and implementation of a comprehensive information security program to help state government manage risks appropriately and comply with regulatory requirements. With oversight of approximately 45 security professionals, responsibilities included delivery of operational security services, including vulnerability management, access management, monitoring, and incident response and forensics. Also responsible for governance, risk, and compliance services, including secure systems engineering, vendor oversight, and security awareness.
- **Geospatial Services.** Oversaw the strategy and deployment of shared geospatial tools, data, and infrastructure for state government. With oversight of approximately 20 staff, responsibilities included management of shared geospatial datasets, business intelligence tools, and hosting environments.
- **Strategic Procurement.** Responsible for negotiation of major enterprise hardware and software contracts for the State of Minnesota. With oversight of approximately 10 professional staff, responsibilities also included management of professional technical service master contract programs.

Minnesota Office of the Legislative Auditor
(December 1986 to June 2006)

Progressed through a series of increasingly challenging positions, with my final eight years serving as the Information Technology Audit Manager.

- Helped build and develop the information technology audit function.
- Planned and provided oversight of all information technology audit work for Minnesota state government.
- Assisted with the planning of the State of Minnesota's financial statements audit.
- Presented at numerous information technology audit conferences, focusing on computer-assisted audit tools and techniques.

Professional Affiliations

Information Systems Audit and Control Association
(December 1989 to Present)

The Information Systems Audit and Control Association is a global professional organization with products and services to facilitate governance and control of information technology.

- Held three board-level positions in the Minnesota Chapter, including President.
- Served on the International Government Relations and Advocacy Committee, helping foster relationships between ISACA International and government entities in the United States and Canada.
- Represented the organization at speaking engagements, including a presentation at the RSA Security Conference and ISACA's Risk Management Symposium.

National State Auditors Association
(December 2017 to Present)

The National State Auditors Association is a professional organization for state government audit leaders.

- Member of the IT Audit and Performance Audit committees.
- Co-leader of the Data Analytics committee.
- Presented on information security and information technology governance at several national conferences.

Education

St. Cloud State University	Awarded a Bachelor of Science Degree in Accounting in December 1986.
University of Minnesota	Completed various technology courses focusing on database management and computer system design.
Metropolitan State University	Completed various technology courses focusing on application design with the Java programming language.

References

Available upon request.

State of Minnesota

POSITION DESCRIPTION A

EMPLOYEE'S NAME

_____

AGENCY/DIVISION
Office of the Legislative Auditor
Financial Audit Division

CLASSIFICATION TITLE
Deputy Legislative Auditor

_____	_____	_____	_____
EMPLOYEE'S SIGNATURE (this position description accurately reflects my current job)	DATE	SUPERVISOR'S SIGNATURE (this position description accurately reflects the employee's current job)	DATE

Position Purpose:

This position exists to direct the planning, staffing, and reporting of the Financial Audit Division of the Office of the Legislative Auditor.

Reports to:

Legislative Auditor

Supervises:

Legislative Audit Managers
Legislative Auditor Coordinators
Legislative Auditors, Senior
Legislative Auditors, Staff
Confidential Secretary
Student Interns

Clientele:

Legislative Audit Commission
Legislature
State departments and agencies
General public

POSITION DESCRIPTION B **EMPLOYEE'S NAME: _____**

Priority	% of Time	Dis-cretion		
A	15%	A	*	1. Select audits, approve audit scopes, and set time budgets. a. Establish an audit cycle for state departments and other agencies under the division's jurisdiction. b. Supplement the audit schedule with Special Reviews and ad-hoc audits, when appropriate. c. Establish or review and approve audit scope and materiality decisions for all audits. d. Review and approve time budgets requested by Audit Managers. e. Adjust audit schedules, scope, and timing, as necessary.
A	15%	A	*	2. Manage Financial Audit Division staff by making critical personnel decisions regarding hiring, promotions, assignments, and performance evaluations. a. Hire qualified audit and support staff for the Financial Audit Division, as needed. b. Promote staff into supervisory and management positions, as needed. c. Schedule staff for audit assignments. d. Continuously monitor performance and annually review performance evaluations for each employee of the Financial Audit Division.
A	40%	A	*	3. Monitor audit fieldwork and review report drafts. a. Hold biweekly manager meetings to monitor progress and status of audit fieldwork. b. Meet with audit teams, as necessary, to review sensitive and unsettled issues identified during fieldwork. c. Assist with the development of critical report comments. d. Review report drafts to ensure appropriate technical and grammatical content. e. Participate in exit conferences and meetings with the auditee.
A	10%	A	*	4. Oversee development and implementation of administrative and technical policies affecting the Financial Audit Division. a. Maintain an effective internal quality control system for the division. b. Contract for an external peer review of the division at least once every three years. c. Establish technical audit policies which are consistent with professional standards and effectively implemented by audit staff. d. Establish administrative audit policies that are suited to the needs of audit staff and within the parameters of the office budget and state guidelines.
B	10%	A	*	5. Inform the Legislature and external audiences about the Financial Audit Division. a. Produce general and specific presentations to the Legislative Audit Commission, other legislative committees, and other interested external audiences, as needed. b. Prepare letters and articles, as necessary to inform external audiences about the role of the Financial Audit Division.
C	10%	A	*	6. Maintain technical expertise on accounting, auditing, and communication areas. a. Participate in relevant professional organizations, such as the National State Auditor's Association, Midwest Intergovernmental Audit Forum, Minnesota Society of CPAs, Government Finance Officers Association, and the Association of Government Accountants. b. Respond to Exposure Drafts and Discussion Memorandums produced by professional standard setting organizations, such as GASB, AICPA, and GAO. c. Attend training courses and professional seminars on pertinent topics. d. Review professional literature to stay abreast of new developments in technology and practice.

*Essential Function

POSITION DESCRIPTION C **EMPLOYEE'S NAME: _____**

Relationships

A. Communications

The audit report is the most important means of communicating the results of audits to the legislature, auditee agency, and the public. Audit findings are discussed with representatives of auditee agencies, as well as with staff of various legislative committees. Communication is essential with managers, auditors in charge of assigned audits, and with the Legislative Auditor. Most of this communication is oral, either in person or via telephone; however, communication is also accomplished by means of written memos, letters, reports, and formal presentations. Communication is necessary in order that audit information be understandable for nontechnical audiences and effective audit procedures and techniques be developed and used.

B. Committees Served On

Direct a committee of all OLA audit mangers to assist the Legislative Auditor in making office-wide policies and decisions. Meet periodically with the Legislative Auditor to discuss office plans and policies.

C. Coordination

Audit activities must be coordinated with other state and federal auditors and certified public accounting firms on matters of mutual concern. Some audits require coordination with appropriate legislative committees.

Skills, Knowledge, and Abilities

A. Skills Named

The skills required for this position include a thorough knowledge and the education, ability, and experience to apply the following:

1. auditing theory, standards, and techniques;
2. governmental organization and operations;
3. accounting theory, principles, and procedures;
4. management principles and control techniques;
5. basic computer system principles and auditing techniques;
6. oral and written communication skills; and
7. human relations skills.

B. How Skills Are Used

The skills relating to accounting and auditing are used in preparing the overall audit plan to be used, in directing the managers in the audits, and in reviewing the completed audits. The skills relating to expressing the findings of the audits are used in writing and reviewing audit reports and discussing the audit findings with the auditees.

C. Importance of Skills and Knowledge

Technical skills and knowledge are important to direct the work of the financial division, including the processing of audit reports. Managerial skills are important, because planning the work to be done is required for an effective and timely plan. Human relations skills are the most important to efficiently utilize available resources and to encourage implementation of recommendations.

Problem Solving

Problems encountered in this position include those involved in a continuing effort to improve the results achieved on audits. Problems in interpretation of laws often arise during audits. Problems involving complex interpretations of law are referred to legal counsel. Problems involving interpretations of established OLA policy may be referred to the Legislative Auditor. Problems in maintaining good working relationships among audit staff and maximizing the use of their talents also arise. Opportunities for creativity exist in the development or revision of audit plans.

POSITION DESCRIPTION C **EMPLOYEE'S NAME: _____**

Freedom to Act

Freedom to act is basically described in this job description and as specified by the Legislative Auditor. Audit objectives and the draft audit report are given to the Legislative Auditor for review and approval. Operating problems are discussed orally when necessary. The primary externally imposed controls consist of state and federal laws and regulations, ethical standards, and generally accepted auditing standards. The deputy is appointed for a six-year term, coterminous with the legislative auditor, and cannot be removed, except for "cause." He or she is expected to act independently in a nonpartisan way.

Education/Training/Licenses/Certifications

By law, the Deputy Legislative Auditor for the Financial Audit Division must hold an active Minnesota CPA license. In addition, the minimum requirements for this position are at least five years of senior-level audit management responsibility, with experience conducting audits of governmental entities. The Deputy Legislative Auditor must demonstrate an understanding of generally accepted governmental audit standards, generally accepted accounting principles for governmental entities, and the current challenges facing governmental audit organizations. The Deputy must also have the ability to motivate a professional staff and to communicate effectively with government decision-makers.