

**National State Auditors Association  
2010 Annual Conference  
June 15-18, 2010**

**SPEAKER BIOGRAPHIES**

**PHYLLIS ANDERSON** is an assistant director in Financial Management and Assurance at the U.S. Government Accountability Office. In this capacity, she is responsible for leading work on Single Audits for the Recovery Act, working on analyzing new Federal Accounting Standards Advisory Board standards, and developing accounting and auditing related guidance for disaster relief for the International Organization of Supreme Audit Institutions. Prior to her current work in FMA, she led and performed financial statement audits on the Internal Revenue Service and the Resolution Trust Company and participated in the first federal government-wide financial statement audit. For a decade, Ms. Anderson served as an assistant director in GAO's International Affairs and Trade specializing in the areas of financial and management reform in international organizations. She also spent one year detailed to the U.S. House of Representatives Foreign Affairs Committee Subcommittee on Oversight working on oversight issues in international organizations.

Prior to joining the GAO, Ms. Anderson worked in public accounting and internal auditing. She is a certified public accountant, has a bachelors degree in accounting from Fairleigh Dickinson University, and a master's of business administration degree in finance from the University of Rochester, William E. Simon School of Business.

**ROBERT H. ATTMORE** was appointed to serve as the chairman of the Government Accounting Standards Board effective July 1, 2004, and he was reappointed to serve a second five-year term starting July 1, 2009. Prior to joining the GASB, Mr. Attmore worked for New York State for more than 23 years, including serving as deputy state comptroller and state auditor from 1986 until 2003. Mr. Attmore has served as president of the National State Auditors Association and as a member of the executive committee of the National Association of State Auditors, Comptrollers and Treasurers. He is a trustee of the Academy for Government Accountability, a member of the Board of Advisors for the Rutgers Business School's Masters in Governmental Accounting Program, and has served as a member of the U.S. Comptroller General's Advisory Council on Governmental Auditing Standards. He has also served in leadership positions in various other professional associations. He is a graduate of Villanova University and is a certified public accountant and a certified government financial manager.

**BETSY BASHORE** is the assistant chief auditor for the Performance Audit Section of the Ohio State Auditor's Office where she manages performance audit teams throughout Ohio. She has worked for the Office of the Auditor of State since March 1999, and has participated in the management and execution of more than 120 performance audits released by the office. Before joining the auditor's staff, Ms. Bashore worked for the Lucas County Educational Service Center and the Ohio Historical Society in program development and compliance. She is a graduate of The University of Toledo and lives with her husband in the Toledo area.

**DAVID R. BEAN** is the director of research and technical activities for the Governmental Accounting Standards Board. He assigns and provides oversight to the GASB's research, technical, and administrative activities. In addition, Mr. Bean advises the GASB chairman on operating and project plans and task force establishment and appointments. He also is a member of the International Public Sector Accounting Standards Board. Prior to joining the GASB, David worked in public accounting and government. He was the lead author on the 1988 *Governmental Accounting, Auditing and Financial Reporting* and was the founder of the *GAAFR Review*. He was the last director of the National Council on Governmental Accounting before the formation of the GASB in 1984. He is a member of the Government Finance Officers Association, the Connecticut and Illinois Government Finance Officers Associations, the American Institute of Certified Public Accountants, the Illinois CPA Society, the Association of Government Accountants, the National Federation of Municipal Analysts, and the Municipal Analysts Group of New York.

**MARCIA B. BUCHANAN** is assistant director, Government Auditing Standards, in the U.S. Government Accountability Office's Financial Management and Assurance Team. She has responsibility for maintaining, interpreting, and promoting *Government Auditing Standards*, commonly known as the Yellow Book, and serves as a staff aide to the Advisory Council on Government Auditing Standards. She also participates for GAO with the International Organization of Supreme Audit Institutions' Auditing Standards Committee and as an expert for working on proposed international auditing standards.

During her more than 30 year GAO career, Ms. Buchanan has gained extensive audit experience on financial audits, and on performance audits of audit quality, single audit, and other issues. Ms. Buchanan has worked on GAO's recent work on the single audit process as well as the use of single audit as an accountability mechanism for the Recovery Act. She has received numerous awards, including GAO's Meritorious Service Award in 1983 and 1999, the Comptroller General's Integrity Award in 2002 and 2006, and the Association of Government Accountant's Achievement of the Year Award and Educator's Award.

Ms. Buchanan is a frequent speaker at professional conferences and training sessions on issues impacting government auditors and accountability professionals, as well as for CPA firms that conduct audits of government programs.

Ms. Buchanan graduated from Virginia Tech and attended the Federal Executive Institute. She is a certified public accountant, a certified government financial manager, and a member of the American Institute of Certified Public Accountants, serving on the Government Performance and Accountability Committee and previously on its Government Accounting and Auditing Committee and Single Audit Working Group, and currently as an observer to several AICPA auditing standard task forces.

**JANET B. CICCOCIOPPO** (pronounced Chick-E-Chop) is the senior audit manager, for the Bureau of Departmental Audits, within the Pennsylvania Department of the Auditor General. Ms. Ciccocioppo's current responsibilities, not only includes planning and executing performance audits and attestations, but also serves as the acting director when the bureau director is unavailable. She is responsible for assisting in drafting audit findings produced by the Bureau and has been instrumental in developing audit tools for staff, supervisors, and managers to use in the audit cycle of planning, execution, and reporting. Additionally, she has conducted various training sessions for the department.

During her 21 years with the department, she has conducted and managed numerous performance audits, budgetary financial audits, attestation engagements, and worked on several state-wide GAAP audits.

Ms. Ciccocioppo holds a bachelor of business administration degree (majoring in professional accountancy) from the Pennsylvania State University. Ms. Ciccocioppo has been a certified public accountant since 1991. Prior to working for the Department of the Auditor General, she worked for a world leading supplier of parts to major vehicle manufacturers.

**NEVILLE W. CRAMER** (special agent-in-charge, retired) has over 26 years of federal government experience with specialties in executive level leadership and training with the legacy Immigration and Naturalization Service. He has held numerous executive positions within the INS such as deputy assistant commissioner/Office of Enforcement, special agent-in-charge/Office of International Affairs, and chief of the Immigration Officer Academy/Federal Law Enforcement Training Center.

He began his immigration law enforcement career as a U.S. Border Patrol Agent in Eagle Pass, Texas. Shortly after graduating from the Border Patrol Academy he was promoted to the position of special agent and served in Chicago, Illinois and Washington, D.C. As a field supervisor, he was responsible for investigations relating to immigration fraud, welfare fraud, counterfeiting of immigration documents and alien smuggling. He also assisted other agencies in disrupting foreign intelligence operations within the U.S.

During his first tenure at INS Headquarters (1985 – 1990), Mr. Cramer established and implemented the Systematic Alien Verification for Entitlements (SAVE) Program. This verification system was mandated for nationwide use under the 1986 Immigration Reform and Control Act. The SAVE system has developed into Homeland Security's *E-Verify* Program. Cramer was nominated for the U.S. Attorney General's Award in 1988, and also received one of INS's highest achievement awards that same year.

Neville Cramer earned his bachelor's degree in law enforcement administration from the University of Arizona, and his master's degree in criminal justice from the George Washington University.

He is a graduate of the United States Border Patrol Academy and was the first INS special agent selected to attend the prestigious FBI National Academy, Quantico, Virginia.

He is a subject matter expert on the political/economic impact of legal and illegal immigration, E-Verify employment status verification, I-9 procedures, and passport/visa/document fraud. In conjunction with members of Congress, he helped promote legislation that brought about the use of 'smart' technology to prevent passport and immigration document fraud. In 2009-2010, he taught overseas in Yemen and Algeria with the government's Antiterrorism Assistance Program.

Mr. Cramer has authored two books relating to U.S. immigration challenges, including his latest "Immigration Chaos." He has been featured on several nationally syndicated television and radio programs addressing immigration issues including CNN's Lou Dobbs Tonight.

**JAMES R. DALKIN** is a director in the Financial Management and Assurance Team with the U.S. Government Accountability Office. Mr. Dalkin is responsible for the audits of the Securities Exchange Commission and the Statements of Social Insurance included in the financial report of the United States. In addition, he has overall responsibilities for revising the auditing standards (the Yellow Book), internal control (the Green Book) and GAO's work with the accounting and auditing profession.

Mr. Dalkin is a certified public accountant and a certified government financial manager. He is also an adjunct professor at Georgetown University and teaches finance and accounting in the graduate and undergraduate programs.

Mr. Dalkin has a master's degree in business administration from the George Washington University and a bachelor of science in accounting from the University of Virginia.

**NANCY DIPAOLO** is the assistant director, congressional and intergovernmental affairs, for the Recovery Accountability and Transparency Board.

On February 23, 2009 President Obama named Earl E. Devaney as chairman of the newly created oversight entity for ARRA. The same day, the Honorable Earl Devaney selected Ms. DiPaolo to be a part of the board's leadership team supporting the board's two-fold mission of providing transparency and oversight of Recovery Act funds.

In the short time the board has existed she has been responsible for media relations, congressional relations as well as intergovernmental relations, and now concentrates solely on the latter two. In this capacity, she is responsible for working with members of Congress and their staff on all matters related to the board's mandates. She also serves as liaison to the 55 states and territories, coordinating and fostering key federal-state activities.

Before this position, Ms. DiPaolo served as Mr. Devaney's deputy associate inspector general for external affairs at the Department of Interior's Office of Inspector General.

Prior to joining the government, Nancy was a director at Capitol Advantage, where she conceived and developed public affairs programs for leading corporations and associations. These public affairs programs utilized the power of constituent relations and new technologies to help entities grow their federal and state legislative influence - analyzing needs and constructing strategies to work with congressional committees, statehouses and governors to achieve each organization's goals through legislation and appropriations.

Nancy brings with her a wealth of corporate and public sector experience in constituent relations, consumer marketing, politics and negotiating combined with a drive towards efficiency and collaboration between government entities. A native Washingtonian and graduate of Rhodes College, Nancy resides in Old Town Alexandria with her beloved black Labrador.

**GENE L. DODARO** became acting comptroller general of the United States and head of the Government Accountability Office on March 13, 2008.

Mr. Dodaro has testified before Congress dozens of times on important national issues, including the American Recovery and Reinvestment Act of 2009, the Troubled Asset Relief Program, federal assistance to the auto industry, U.S. involvement in Iraq and Pakistan, the federal government's financial condition and fiscal outlook, and the need to modernize the U.S. financial regulatory system. He has led efforts to fulfill GAO's new audit responsibilities under the TARP program to help stabilize financial markets and institutions, as well as the American Recovery and Reinvestment Act—the stimulus legislation designed to combat the economic downturn. Under Mr. Dodaro, GAO has also issued a new

high-risk list on specific challenges across the federal government, from improving food safety to rebuilding transportation infrastructure.

In a GAO career dating back more than 30 years, Mr. Dodaro has held a number of key executive posts. For nine years, Mr. Dodaro served as the chief operating officer, the number two leadership position at the agency. Mr. Dodaro led the development of GAO's strategic plans for serving Congress and improving government in the twenty-first century. He also played a key role in guiding the agency's efforts to highlight current and emerging issues that warrant attention from policymakers.

Mr. Dodaro, who holds a bachelor's degree in accounting from Lycoming College in Williamsport, Pennsylvania, is a fellow of the National Academy of Public Administration and a member of the Association of Government Accountants. Mr. Dodaro has received many of GAO's top honors as well as recognition from outside organizations, including the American Society for Public Administration, the Institute for Internal Auditors, and *Federal Computer Week*.

Mr. Dodaro will serve as acting comptroller general until the President nominates, and the Senate confirms, a successor from a list of candidates proposed by Congress.

Mr. Dodaro is married to the former Joan McCabe and has three adult children.

**KRISTI ERLEWINE** has been with the Ohio State Auditor's Office for eight years. During that time, she has managed performance audits of various local governments – schools, cities, county agencies, and state agencies and programs. In addition, she manages agreed-upon procedure audits on various types of Medicaid providers.

Ms. Erlewine holds a master's in social work from the Ohio State University and a master's in business administration from Cleveland State University. She has participated as a team member on three NSAA external peer reviews. She is a recipient of the Auditor of State's 2004 Distinguished Service Award.

**DR. STEPHEN K. HAPPEL** has been a professor of economics at the Arizona State University W.P. Carey School of Business since 1975. He grew up in Quincy, Illinois, received a B.A. in mathematics and economics from the University of Missouri in 1969, an M.A. from Duke in 1972, and a Ph.D. in economics from Duke in 1976. In addition to visiting appointments at North Carolina State University, the Australian National University and the University of Waikato in New Zealand, Dr. Happel is founding director of the ASU School of Business Honors Program and served as associate dean of undergraduate studies from 1991 to 1999.

His research focuses on applied microeconomics and population issues. He has written two textbooks and over 100 articles in both professional journals and popular outlets, including the *Wall Street Journal*, the *New York Times*, the *Christian Science Monitor*, and the *Arizona Republic*. This work covers arguments for free-market ticket scalping, student academic dishonesty at universities, U.S. fertility rates, the rationale for slotting fees in supermarkets, and the snowbird lifestyle among retirees.

Dr. Happel has received a host of teaching awards at ASU, including the ASU Distinguished Teaching Award, the Burlington Northern Award, and Arizona Professor of the Year selected by the Council for the Advancement and Support of Education. He teaches large undergraduate classes in macroeconomics and M.B.A. classes in managerial economics. Dr. Happel is also a long-time instructor at the Pacific Coast Banking School in Seattle and the Arizona Tax Institute. He speaks throughout the U.S. on the domestic economy and international trends, paying particular attention to generational spending patterns, to recent Federal Reserve policy, and to current tax/spending proposals by the White House and Congress.

**WILLIAM G. HOLLAND** was first appointed for a 10-year term as Illinois' Auditor General in 1992 by the Illinois General Assembly. He was unanimously reappointed in 2002. Mr. Holland is a past president of NSAA and has served on many of NSAA's committees.

**ELAINE M. HOWLE** is California's independent state auditor who serves the state of California by providing accurate, unbiased, and timely assessments of financial and operation aspects of state and local government entities. Ms. Howle has more than 27 years of auditing, management, and leadership experience with the Bureau of State Audits (bureau) and its predecessor office, the Office of the Auditor General. She began her career in state government in 1983, joining the Office of the Auditor General, the

predecessor agency to the State Auditor's Office, as an entry-level auditor conducting performance audits on a variety of state and local governments. She was made a supervising auditor in 1987 and a principal auditor in 1994. Ms. Howle became deputy state auditor in 1999 before being appointed California's first female state auditor in 2000.

Ms. Howle has a strong national presence and is actively involved in various national organizations devoted to government accounting. Ms. Howle is a certified public accountant and a certified government financial manager. She is a member of the National State Auditors Association Executive Committee and serves on various committees for the National State Auditors Association including, the Performance Audit Committee, Single Audit Committee, and Audit Standards and Reporting, and she is a member of the Government Accountability Office, Domestic Accountability Working Group. Ms. Howle is also involved in the National Association of State Auditors, Comptrollers, and Treasurers; the Association of Government Accountants; and the National Legislative Program Evaluation Society.

Ms. Howle has a bachelor's degree in sports management from the University of Massachusetts and a master's of business administration from California State University, Sacramento.

**ELLIOT P. LEWIS** is the assistant inspector general for audit of the Office of Inspector General, U.S. Department of Labor. As the assistant inspector general for audit, Mr. Lewis is responsible for and provides overall leadership to the Office of Audit. He is responsible for all audits within the Department of Labor including all financial, compliance and performance audits in the 11 program offices with missions that include providing employment and training services, unemployment compensation, workers' compensation, workplace safety standards and oversight, mine safety standards and oversight, as well as many other services to protect the American workers. Prior to his appointment as AIGA, he served as the deputy assistant inspector general for audit.

Mr. Lewis joined the U.S. Department of Labor in 1991 as an assistant director of the Office of Financial Management Audits. He was promoted to the position of director, Office of Financial Management Audits in 1996. In 2000, Mr. Lewis became the director, Office of Audit Operations. Before joining the Department of Labor, Elliot was a partner with T. R. McConnell & Company, CPAs, in Columbia, South Carolina, from 1986 to 1991.

Mr. Lewis is a certified public accountant in the State of South Carolina, a member of the American Institute of Certified Public Accountants, the Association of Government Accountants, and a past member of the AICPA's Governmental Technical Standards Subcommittee. He has an undergraduate degree in accounting from the University of South Carolina in 1978.

**SCOTT D. PATTISON** serves as the executive director of the National Association of State Budget Officers in Washington, D.C.

Founded in 1945, NASBO serves as the professional organization for all state budget officers of the fifty states and U.S. territories. NASBO collects fiscal data and publishes numerous reports on state fiscal conditions. The association also provides training for members and provides public officials, the media and citizens information on financial management and budgeting.

Prior to coming to NASBO, Mr. Pattison served for four years as Virginia's state budget director. Previous to serving as a state budget officer, Pattison headed the Regulatory and Economic Analysis section of the Virginia Department of Planning and Budget. He also served in a variety of capacities in the office of the Virginia Attorney General, including as counsel to the attorney general and as consumer counsel. While serving in Virginia state government, Pattison served on several boards, including the Debt Capacity Advisory Board, the College Building Authority and the state's Performance Management Advisory Committee.

He is currently a member of the Virginia Information Technology Investment Board and has been an adjunct faculty member at the University of Richmond. He is a principal with the Council on Excellence in Government and also recently served on the board of Old Dominion University in Norfolk, Virginia.

Mr. Pattison began his career at the U.S. Federal Trade Commission in Washington, D.C., serving as a staff attorney, the assistant to the director of the Bureau of Consumer Protection and later as an attorney-advisor.

Mr. Pattison graduated Phi Beta Kappa from the George Washington University in Washington, D.C. in 1984 and received his law degree in 1987 from the University of Virginia, where he was inducted into the Raven Society.

**SUSAN RAGLAND** is a director in the U.S. Government Accountability Office's Financial Management and Assurance Team. She is responsible for work in governance, internal control, grants accountability, and implementation of the Recovery Act.

Ms. Ragland has a wide range of experience leading crosscutting efforts at GAO regarding governmentwide management reforms. Throughout her career she has received a variety of awards recognizing her leadership and teamwork. She has a bachelor's degree in sociology from the University of Colorado and a master's in public administration from George Mason University. She has also completed coursework at MIT and Stanford.

**DIANNE RAY** is deputy state auditor for the Colorado Office of the State Auditor and is primarily responsible for the financial audit of the state of Colorado covering over \$30.5 billion in assets for Fiscal Year 2009. Additionally, her responsibilities include IT audits, a few performance audits, the local government audit division, and the office controller. She has been with the office eight years and previously served as the director of the Local Government Audits Division. Prior to coming to the office, Ms. Ray worked in local governments for 15 years, most recently as director of finance and administration for the city of Louisville, Colorado.

She is a licensed CPA in Colorado and Arizona. She is a member of the Accounting Advisory Board for the University of Northern Colorado. She holds an undergraduate degree in accounting from Arizona State University and a master's of public administration from the University of Colorado.

**BETH A. WOOD** is currently the North Carolina state auditor. The office has been in existence since colonial times and Ms. Wood is the first female to ever hold this position. She is a certified public accountant, has 15 years of governmental audit and accounting experience, and has 10 years of experience in the State Auditor's Office. She is a member of and serves on committees of the American Institute of CPAs and the North Carolina Association of CPAs.