

**2021 NASC Annual Conference
Virtual Training
March 23- 25, 2021**

SPEAKER BIOGRAPHIES

LYNNE BAJEMA has served as the Oklahoma state comptroller since April 2012. Before her appointment as state comptroller, she served as the chief financial officer and deputy director of the Oklahoma State and Education Employees Group Insurance Board after working in public accounting in the area of taxation.

She currently serves on the Oklahoma Law Enforcement Retirement Board, the Government Technology Accountability Review Board, and as chairman of the State Cash Management and Investment Oversight Commission.

Lynne graduated from the University of Central Oklahoma and has been a certified public accountant since 1992.

JULIE BARRIENTOS is a director in KPMG's financial transformation state and local government management consulting practice. Julie has been with KPMG for over 25 years, specializing solely in the public sector. Julie has extensive experience assisting clients to enhance business processes, implement cloud financial systems, and assist with complex accounting transactions and closing processes. Her clients have included states, cities, transit agencies, and retirement systems. She is also the chair of the executive committee for the Illinois Society of CPA's, where she assists in drafting responses to exposure drafts issued by the Governmental Accounting Standards Board.

DR. KATHLEEN D. BAXTER was appointed as state comptroller for the state of Alabama in July 2017 and has worked for the state of Alabama for 31 years. She has held many positions throughout her career and has been instrumental in upgrading the state's financial system since 1993. Most recently, she has served on the state of Alabama's Coronavirus Relief Funds team where \$1.8 billion was distributed to local governments, medical facilities, educational entities, and small businesses.

Dr. Baxter is a certified government financial manager, certified public manager and served as an accounting instructor with Auburn University Montgomery. She is a graduate of Auburn University Montgomery (B.S.B.A., accounting, and M.B.A., governmental accounting) and Auburn University (Ph.D., public administration and public policy). She is truly a proponent of lifelong learning.

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.

Prior to joining the GASB in 1990, David worked in public accounting and government. He also has served as deputy chairman of the International Public Sector Accounting Standards Board. 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.

David 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.

MARK BETCHEY attended Colorado State University studying political science and liberal arts. He went on to work for over a decade in political campaigns and government serving for four years in the administration of Gov. Roy Romer of Colorado. Mark began his software career in 1998 with JD Edwards. PeopleSoft bought JD Edwards and then was subsequently bought by Oracle where he worked for 15 years. Mark worked for Informatica as the public sector alliance manager for six years before returning to Oracle in 2019.

For 23 years Mark has worked exclusively in state and local government direct selling, management roles largely centered around business development and alliances.

JOEL BLACK was named chairman of the Governmental Accounting Standards Board, effective July 1, 2020. Joel came to the GASB after almost 16 years as a partner at Mauldin & Jenkins in Atlanta where he was the partner in charge of the firm's audit practice at the time of his departure. Prior to Mauldin & Jenkins, Joel worked for 12 years at KPMG, LLP. During his experience in public accounting, he exclusively served state and local government clients leading audits and financial statement preparation engagements.

Joel previously served on the Governmental Accounting Standards Advisory Council, the AICPA's State and Local Government Expert Panel, and the executive committee of the AICPA's Government Audit Quality Center.

Joel graduated from Georgia State University and is a Certified Public Accountant.

JENNY BRODIE is a senior manager in Accenture Research and leads Accenture's state and local government research. She has overseen multiple research projects tackling the big problems faced by state governments. This includes thought leadership in partnership with the National Association of Chief Administrators, Job One: Reimagine the State Government Workforce, and research focused on creating innovation in the public sector. She has also overseen policy research in support for several states.

Jenny has 15 years of experience working in and with state governments. Prior to working at Accenture, Jenny served as a policy advisor for the governor of Ohio. There she was part of the team that developed and passed a major education reform package and was active in the distribution of funds from the American Recovery and Reinvestment Act. Jenny also has nonprofit sector experience, including her role in helping to create a small state government focused think tank, work with a mental health center that served people experiencing homelessness, and her service as an Americorps*VISTA member in Columbus, Ohio.

CATHERINE E. BYRNE has worked her entire career in accounting, tax and audit work for a variety of public and private companies, not-for-profit and government entities. She is an expert in governmental accounting and financial reporting.

While working and raising a family, Catherine persevered to complete her education, and in 1997 she graduated from California Lutheran University, earning a bachelor of science in accounting, and earned the title of certified public accountant in 2000. She is currently licensed in California and Nevada.

In 2012, she started working for the Nevada State Controller's Office in the financial reporting section which prepares the state's annual financial report, popular annual financial report, and the quarterly financial statement for the permanent school fund.

She is a member of the Association of Government Accountants, the Government Finance Officers Association, the National Association of State Comptrollers, and Nevada Society of CPAs. She is a 2017 graduate of Emerge Nevada.

KIM CHAMPION is the owner of InnoFin Solutions. With 17+ years of Oracle Hyperion and enterprise performance management experience and 13+ years in the public sector, she is a recognized expert in this space. She helped launch the Hyperion Planning Public Sector Planning and Budgeting product within Oracle and participated in hundreds of projects across K-12, state, county and city government and other public sector organizations. Kim has extensive experience leading large-scale projects and is known for devising common sense solutions and ensuring quality control at each project stage. Kim is repeatedly trusted by return customers in the public sector, and by large corporations, to deliver success.

MATT CLARKSON is the financial reporting supervisor with the Office of Management and Enterprise Services for the state of Oklahoma. Matt is a veteran of 13 CAFR seasons and the implementation of three CAFR software solutions. Matt received his bachelor of science degree in accounting from Oklahoma State University.

NELSON CLUGSTON is a vice president with MAXIMUS. He manages the government and non-profit cost accounting practice for the area that covers South Carolina to Maine. Nelson has 30 years of experience in preparing cost allocation plans to help governments recover administrative costs from

federal programs and enterprise funds. He has spoken on cost recovery for the Government Finance Officers Association, National Association of State Comptrollers, Virginia GFOA, the Virginia League of Social Services Directors, the Maryland Governor's Grants Office and the Washington, DC Grants Management Conference. Nelson has bachelor of science degrees in accounting and public service from Penn State University.

BURJU COBB has over 14 years of dynamic experience leading engagements related to integrated audits, complex accounting advisory services, CFO-transformations, implementation and operationalization of new standards (particularly lease accounting), audit readiness, and system implementations. Burju's commercial advisory and audit experience has been concentrated in real estate, asset management, energy, resources, and industrials sectors. Since 2018, Burju has been dedicated to serving clients in the GPS sector of Deloitte & Touche LLP with a focus on implementing the new leasing standard for large agencies. As a co-lead in our GPS Lease COE, Burju has led the efforts to interpret GASB 87, develop technical requirements for our LeaseController calculation engine, and perform testing with such requirements.

CLAIBORNE COLLIER is director, GovCloud Portfolio Management, and a risk management executive. He joined Infor in 2019, having served as the public sector compliance trusted advisor from Kratos SecureInfo. He brings more than 12 years of federal information assurance leadership and strategic planning and enterprise architecture experience that spans healthcare, the public sector, private sector and non-profit. He is responsible for leading the Infor Government SaaS (IGS) strategy and product road mapping and requirements across multiple business and functional operational units.

Clai manages corporate direction and strategy for federal cloud technology offerings as well as state and local governments. He also supports the development of NIST based cloud deployments architected to meet international government standards at scale. He reports directly to the head of product and advises stakeholders and decision-makers based on business objectives for the community served and profitability targets set by the firm in order to optimize the user experience for public sector and international clients.

In a previous role, Clai oversaw and spearheaded the federal authorization of the initial GovCloud portfolio and lead a team of highly specialized system engineers, developers and compliance analyst to expand the portfolio to 20 products within 1.5 years of achieving a myriad of compliance topics that support regulated customers.

DOUGLAS COTNOIR was appointed state controller for the state of Maine in February 2014, having previously served in the positions of deputy controller and director of financial reporting and analysis since 2001.

Mr. Cotnoir began his career with state government in 1984. In more than 35 years of service to the state of Maine, Doug has served in agency financial management, statewide auditing and financial management roles in five different agencies under six governors.

Mr. Cotnoir holds a bachelor's degree from the University of Maine at Augusta, and professional designations as certified public accountant and certified internal auditor.

He serves on the Executive Committee of the National Association of State Auditors, Comptrollers and Treasurers and as secretary/treasurer on the Executive Committee of the National Association of State Comptrollers. He is a member of the Executive Committee of the Maine Chapter of the Association of Government Accountants and a member of the Institute of Internal Auditors.

JODI DAUGHERTY joined Eide Bailly LLP in 1995 and has extensive experience in a wide variety of public accounting services. Her client portfolio is just as diverse—she has worked with non-profit organizations, governmental entities, multifamily and public housing authorities and retirement plans. Jodi manages audits for many of the governmental entities in Treasure Valley, and she also plays an active role in audits of federal awards in both the nonprofit and governmental sectors.

If you get the chance to work with Jodi, you can expect her to not just meet, but exceed your expectations. She will meet your deadlines so you can meet yours without any added stress. Relationships and communication are very important to Jodi, and you will see this demonstrated before, during and after the engagement.

RICHARD K. DELMAR is the acting inspector general of the Department of the Treasury. He has been deputy inspector general and counsel, and additionally served as media and legislative liaison and whistleblower program coordinator.

Earlier in his career, Rich served on active duty in the Navy JAG Corps, worked as a trial attorney in the Department of Justice Tax Division, and as a tax litigator and criminal tax program manager with the IRS Office of Chief Counsel.

He is a graduate of Georgetown University, the New York University School of Law, and the Naval War College Off-Campus Graduate Program. He is a member of the District of Columbia Bar.

ANDERS ERICKSON is a principal in Eide Bailly's cybersecurity and risk advisory practice. With more than 20 years of experience providing IT security, risk and control solutions, he assists clients in establishing a culture of security within their organization. He leads organizations through the process of identifying their cybersecurity risks and brings practical solutions to help manage and mitigate those risks. Anders plans and executes assessments of IT security practices, risks, and controls against organizational, industry and government standards. His teams conduct evaluations of logical and physical security, continuous monitoring programs, business continuity plans, change management processes and system implementation. When you work with Anders, you can expect him to take time to understand the cybersecurity challenges your organization faces, provide solutions that are tailored to your environment, and ensure you understand how your organization is affected by its cybersecurity risks.

Anders has a master's degree in information systems management from Brigham Young University. He is a certified information system security professional, certified information systems auditor, and is certified in risk and information systems control. He is also a registered practitioner for the U.S. Department of Defense Cybersecurity Maturity Model Certification program.

CHRIS ESTES has over 30 years of experience in manufacturing, financial services and public sector industries. He has a proven innovation track record in digital transformation leveraging cross-functional teams in strategy, business case, process and enterprise resource planning.

He currently serves as the finance, operations and technology leader for the U.S. State, Local & Education Market at EY. He has national responsibility for EY's Financial Recovery Command Center program office, communications and technology strategy resulting from the COVID 19 Crisis.

Prior to EY he served as North Carolina's state chief information officer and cabinet secretary of the newly legislated Department of Information Technology. As a member of the governor's cabinet, he provided oversight of information systems projects, managed IT services for state agencies, local governments, and schools.

Chris was an Executive Committee director for the National Association of State Chief Information Officers. He also chaired NASCIO's National Innovation Community, a coalition of more than 40 states that share strategies for bringing innovation to government technology. He chaired the NC 911 Board and is a past member of the NC Science, Technology and Innovation Board.

He is a recipient of North Carolina Order of the Long Leaf Pine and several CIO of the Year Awards. He is a graduate from Mercer University with a degree in Communications and attended Yale University Strategic Leadership Program. He is an avid water skier.

AMY FENSTERMACHER has 10 years of experience providing executive-level advisory service in enterprise architecture and solution design. She is the lead business architect for EY's Government & Public Sector grants management solution (EY Grants Accelerator) and led product design and supported delivery for multiple solutions for distributing CARES and CAA funding, including aligning technical design with federal compliance requirements. Amy has experience in the entire transformation lifecycle, from vision and strategy to execution, and is known for translating highly complex processes and programs into successful solutions.

JACQUELYN FLICKINGER is the director of ERP/EPM Cloud Strategy for Oracle's State and Local Strategy and Business Development Group. She has spent the last 11 years in public sector and joined Oracle in 2020 from the city of Roseville, CA, where in addition to her role as controller, she served as a key member and finance lead for Roseville's ERP implementation of Oracle Cloud. She is also licensed CPA and began her career auditing governments, ranging in size from small special districts to states. She brings both public sector industry expertise and direct customer experience which offers unique

insight into public sector challenges and a different approach to determining creative solutions leveraging technology.

KAPIL GARGA has been with Oracle for 15 years and as a solution engineer specializes in public sector budgeting, planning, consolidations and reporting needs. He has helped numerous states, cities, counties, school districts and authorities by implementing and recommending solutions that increase ROI, reduce manual tasks, and provide data insight for informed decision making.

PATRICK HODGES grew up on a dairy farm in Kuna, Idaho, with six brothers (no sisters) and now lives with his wife and three daughters. He started working in the Idaho State Controller's Office in 1999 as an intern and now serves as the deputy controller over the Statewide Accounting Division. He earned a master of business administration degree from Boise State University. After work and sometimes during his lunch hour, he can be found in the foothills of Boise on his mountain bike.

CHERYL GREY serves as the administrator of the State Financial Services Division in the Department of Administration. Functions within the division include state accounting, state financial services technology, state procurement, local government services, and state Social Security administration.

In her 30-plus years of state service, Cheryl has served in a variety of positions including the management of accounting and budgeting functions, management of the state's enterprise financial systems, and serving in other fiscal and information technology related positions.

Cheryl attended Brigham Young University, graduated from Carroll College with an accounting degree, and obtained her CPA certification.

Cheryl grew up and raised her family in Helena and continues to enjoy its splendor by participating in outdoor activities including trail running, hiking, mountain biking, and camping with her husband and dogs. Cheryl enjoys traveling, serving in her church, and spending time with her husband, Rick, their two children and spouses, twin granddaughters and grandson.

DEBBIE HARKER is the assistant inspector general for audit at the Department of the Treasury Office of Inspector General where she has served in various audit roles since 2009.

Earlier in her career, Debbie served in comptrollership roles at the Washington National Cathedral, George Washington University and the University of Miami. Debbie also served in audit management positions at Rice University and at a large public accounting firm.

She is a graduate of the University of Texas at Austin and has her masters of business administration from the University of Miami. She is a member of the Texas State Board of Public Accountants.

JEANINE KEAY is the senior web manager of PandemicOversight.gov, the website of the Pandemic Response Accountability Committee. Jeanine is a web and digital media professional with over 15 years of experience in all aspects of web management and has a passion for user experience and user-centered design. Her goal is to make government websites work for citizens. Some of her work includes managing the Recovery.gov website, the Open Payments (Sunshine Act) website for HHS/CMS, and Medicare.gov. In her free time, Jeanine likes to play tennis and make modern quilts. She lives in Santa Fe, New Mexico, with her husband and their toy poodle, Oscar.

SHELBY KERNS is the executive director of the National Association of State Budget Officers in Washington, D.C. She joined NASBO in March 2020.

Prior to coming to NASBO, Kerns spent a decade in the Idaho Division of Financial Management. In her position as budget bureau chief, she led staff in developing, presenting, and advocating for the governor's executive budget. As a past member of NASBO, Kerns served for two years on the association's Executive Committee. Most recently, she served as deputy director of the Idaho Department of Labor.

Earlier in her career, Kerns was executive director of the Idaho Rural Partnership, program director at the Idaho Association of REALTORS®, and assistant executive director of the Idaho Wool Growers Association.

Kerns received a master's degree in business administration from Northwest Nazarene University and a bachelor's degree in political science from the University of Idaho.

ANDREW KLEINE is senior director – government and public sector at EY-Parthenon, a global advisory firm. Andrew is a nationally recognized leader in budgeting for outcomes, performance management, long-term financial planning, and business process improvement. He is the author of *City on the Line: How Baltimore Transformed Its Budget to Beat the Great Recession and Deliver Outcomes* (Rowman & Littlefield, 2018).

Andrew's 25-year career has included leadership roles in both federal and local government, including as chief administrative officer for Montgomery County, Maryland; budget director for the city of Baltimore; and CFO for AmeriCorps.

For his leadership in guiding Baltimore through the Great Recession, Andrew received the 2016 National Public Service Award from the American Society for Public Administration and the National Academy of Public Administration.

KRISTOPHER E. KNIGHT began serving as a member of the Governmental Accounting Standards Board on July 1, 2017. Mr. Knight's term concludes on June 30, 2022, and he is eligible for reappointment to a second term.

Mr. Knight is Delaware's deputy secretary of state and director of the state's Division of Corporations. In his role, he oversees the state's \$1.3 billion corporate franchise and servicing of the 1.4 million business entities that make their legal home in Delaware. Mr. Knight also supervises several other divisions of the Delaware Department of State, including the Office of the State Banking Commissioner, the state's Corporate and International Development office, and Delaware's abandoned property Voluntary Disclosure Agreement program. Since 2012, he has also served as treasurer of the Delaware Sustainable Energy Utility's Board of Directors. There, Mr. Knight led a comprehensive overhaul of the utility's financial policies and practices.

Previously, Mr. Knight served as the director of Delaware's Division of Accounting. In that role, he administered policy related to the state's procurement card program, which has a \$80 million annual budget. Prior to his career in public service, Mr. Knight served in positions of increasing responsibility at KPMG LLP for more than a decade. As senior audit manager, he managed all aspects of governmental client audits, including those for the University of Delaware, the state of Delaware, and Philadelphia Gas Works.

Mr. Knight holds a bachelor's degree in business administration – accounting from Loyola University. He is a certified public accountant and a member of the AICPA.

JON LAWRENCE is an expert in software product management with nearly 20 years of experience focused on the B2B software industry. As Oversight's VP of product management, he leads product planning and strategy. Prior to Oversight, Jon worked at NCR, the enterprise technology leader for restaurants, retailers, and banks.

JIM McCLURKIN has spent the last 30-plus years helping both private and public sector clients select the right technologies to achieve their desired business outcomes. Jim is a senior director and part of the leadership team helping guide SAP Concur through its rapid growth in the public sector with a focus on state and local, as well as K-12. He lives and works out Lake Norman, North Carolina.

WILLIAM McNAMARA was appointed the 20th comptroller of the commonwealth of Massachusetts by Governor Charlie Baker and sworn in on February 21, 2020. Comptroller McNamara brings leadership experience in the finance, strategy, and management functions, gained in both public and private sector organizations.

McNamara served as assistant secretary in the Executive Office for Administration and Finance (A&F). His work included oversight and administrative responsibility for several agencies and quasi-governmental bodies. Prior to his role at A&F, McNamara was a deputy commissioner in the Massachusetts Department of Revenue. In both roles, he led analytical work in areas of revenue policy and state finance, including the impact of federal tax reform legislation on state revenue and state residents.

Before entering government service, McNamara gained more than 20 years of experience in the financial services industry. After more than a decade working financial management and strategic planning functions, he assumed investment product management and marketing responsibility for a multibillion line of mutual funds. He continued to work as an executive and consultant in the industry until joining the Department of Revenue in 2016.

Bill McNamara (as he is known informally) earned his bachelor of arts in economics and English at Williams College and a master of business administration with a concentration in finance at the Amos Tuck School of Business at Dartmouth College.

ROBIN MILNE, principal with Plante Moran, has over 25 years of experience assisting clients with various technology related needs specifically devoted to serving governmental clients at the local, county and state level. Ms. Milne is an enterprise financial, human resource and administrative management expert. She has developed requirements, conducted alternatives analysis and cost-benefit analysis, performed business process reviews, and has performed detailed system analysis, design and implementation of local and state governments. Robin has her M.B.A., is a member of the Project Management Institute with a project management professional certification and is a Certified Lean/Six Sigma Black Belt Professional.

ROWAN MIRANDA is senior managing director for government strategy at Workday. In this role, he provides Workday and its clients with state and local/federal government expertise in key functional areas such as budgeting, financial management, HR/payroll and procurement.

Prior to joining Workday, Rowan led Accenture's Finance and Performance Management practices for the state/local, federal and higher education industries. Rowan has served as a CFO in city/county government and the higher education sectors. Rowan has also served on the graduate faculty of a number of prominent universities teaching public management and public finance. He holds a Ph.D. in public policy analysis from the University of Chicago.

JENNIFER PACHECO joined the North Carolina Office of the State Controller in 2008 primarily working with the state's Internal Control Program and internal audit within the Audit, Risk and Compliance Services Division. In 2009, Jennifer became the lead contact over the Foreign Nationals Tax Compliance Program and in 2016 became the primary contact for the Statewide Taxation and Cost Allocation Programs. The goal of the Statewide Tax Compliance Program is to provide training and assistance to state institutions in their compliance with taxation regulations. Additionally, Jennifer oversees the preparation of an indirect cost allocation plan for the state through a third-party contractor.

Jennifer enjoys providing training and strategic consultation to state agencies, universities, community colleges and local education agencies and charter schools on taxation, foreign national issues and cost allocation. She has a passion for saving state institutions from paying penalties and interest to regulatory entities. Since 2016, Audit, Risk and Compliance has successfully abated over \$41 million in penalties and interest.

Jennifer graduated from Appalachian State University with a degree in accounting. Jennifer is a certified internal control auditor and a member of the Institute of Internal Auditors.

LOUISE OLIVER is a director in CGI's U.S. government and health solutions practice. She has over 16 years of experience within the state and local government solutions market. Louise has a diversified leadership background encompassing many aspects of information technology, including product management, product engineering, sales, marketing and delivery. Louise is currently the director of product management for CGI's Advantage® ERP solution, where she is responsible for the strategic direction and working with clients to leverage technology to improve processes across government. Louise has a bachelor's of engineering degree from Duke University.

KRISTI RACINES was elected in November 2018 as Wyoming's 21st state auditor. The state auditor serves as the state's chief accountant and payroll officer, and also is a member of the State Loan and Investment Board, the Board of Land Commissioners, and the State Building Commission.

Kristi is a fourth generation Wyomingite with family roots in ranching and the oil and gas industries. She earned a bachelor of science degree in accounting and a bachelor of arts degree in Spanish. She became licensed as a certified public accountant and worked as an auditor in the private

sector before beginning her state service career in 2010. Until her election, she served as the chief fiscal officer and Director of Human Resources of Wyoming's judicial branch. She has served on the State Employee Compensation Commission, the Government Efficiency Commission, and currently serves on the board of Goodwill of Wyoming.

JAMIE RODGERS is the deputy director of the National Association of State Chief Administrators, overseeing the association's national research and policy agenda and executive education for the governors' cabinet members responsible for operations across the 50 states. Previously, she worked as a legislative aide for the Lexington-Fayette Urban County Government (Kentucky) conducting financial analysis and recommending strategic priorities for divisions and economic partner agencies.

Prior to this role, Jamie served as a research fellow in the Kentucky Legislative Research Commission and as a Fulbright teaching fellow in northern Thailand.

Jamie graduated with a B.A. from the University of Louisville and an M.P.A. from the University of Kentucky.

KELLY ROGERS is a senior manager in Accenture's Health and Public Service practice, where she works with state and local government agencies to optimize financial efficiency and effectiveness.

Prior to Accenture, she was deputy treasurer for the state of Rhode Island, where she led transformative initiatives on public finance and infrastructure reforms. Kelly oversaw the general treasurer's \$8.4 billion pension shareholder engagement initiatives and was the Treasurer's lead advisor on new economic development and infrastructure finance opportunities.

On behalf of the general treasurer, Kelly served on governance boards of the National Association of State Treasurers; National Association of State Auditors, Comptrollers and Treasurers; Rhode Island Infrastructure Bank; School Building Authority; and Rhode Island Housing and Mortgage Finance Agency.

Before her deputy treasurer role, Kelly managed state and local public revenue and expenditure analysis for the Rhode Island Public Expenditure Council (RIPEC) a non-partisan, fiscal policy think tank in Providence, Rhode Island. Kelly is an adjunct professor at Brown University and represents Accenture as a trustee on the board of the Massachusetts Taxpayers Foundation.

ALAN SKELTON was named director of research and technical activities of the Governmental Accounting Standards Board, effective April 1, 2021. In his role as GASB director, he leads the staff and serves as the principal advisor to the chair and Board.

Immediately prior to joining the GASB, Mr. Skelton was the state accounting officer for the state of Georgia, a position he was initially appointed to by the governor in 2012. He was reappointed to the role in 2019. As state accounting officer, Mr. Skelton provided accounting leadership for the state of Georgia, including oversight of statewide financial reporting, issuing accounting policy and application interpretations of Generally Accepted Accounting Principles, and implementing business process improvements. He served as deputy state accounting officer from 2009 to 2012. Previously, Mr. Skelton had more than a decade of experience in public accounting, primarily with Ernst & Young.

Mr. Skelton served on the GASB's advisory council—the Governmental Accounting Standards Advisory Council—from 2015 to 2021, including as its vice chair since 2018. He is a graduate of Florida State University and a certified public accountant.

AVANULAS "VANN" SMILEY has over 32 years of public sector, private sector and military leadership, and management experience. Prior to assuming his current role as the executive director for the One Washington Program within the Office of Financial Management, Vann served as the vice president for Marketing and Business Development for an energy company and served for nearly five years with the Washington State Department of Social and Health Services in a variety of assignments most recently as the chief of staff/deputy secretary. He also served as the department's assistant secretary for the Financial Services Administration / chief financial officer and senior director for the Operations Support and Services Division.

Vann spent a year as a program manager with a small defense technology firm and served 24 years in the active Army with multiple combat deployments. He worked primarily in light infantry and special operations units, was the equivalent of a chief operations officer for a very large globally dispersed organization and commanded multiple organizations ranging in size from 200-3000 personnel

to include a military garrison which is equivalent to a being a city manager for a 41,000-person community. He is a Washington state native.

DAVID STARKEY is a graduate of the University of South Carolina (B.S. accounting) and the University of Delaware (B.A. political science and history). He has over 20 years of accounting experience with over 16 of those years specializing in governmental accounting and audit. Prior to working for the South Carolina Comptroller General's Office, he was the chief financial officer of Beaufort County, SC, an audit manager at Elliott Davis, LLC, and an audit associate at KPMG, LLP.

CHRISTOPHER STEWART brings more than 16 years of experience in auditing and accounting advisory services with government and health care clients. Chris leads Deloitte's GPS Lease Center of Excellence, overseeing Deloitte's interpretation of GASB 87 and Statement of Federal Financial Accounting Standards 54. His extensive public sector experience with technical accounting, internal controls, and digital transformation helps him lead teams supporting lease implementation projects holistically while leveraging leading practices from commercial implementations.

PATRICK SWEENEY is a professor of the practice of management and the executive director of Wake Forest School of Business' Center for Leadership and Character. He is an experienced senior leader-practitioner with over 39 years of experience leading high performing organizations and scholar whose research focuses on leader, leadership, and organizational development. Pat has published across an array of academic and military professional publications.

Pat served over 29 years in the United States Army and retired as a colonel and a combat veteran. His leadership assignments in the United States and abroad included serving as deputy and acting head of the Department of Behavioral Sciences and Leadership, the United States Military Academy at West Point, for five years; director, Eisenhower Leader Development Graduate Education Program , a joint venture with Columbia University, for five years at West Point; liaison officer for the commanding general of the 101st Airborne Division, Operation Iraqi Freedom I; commander of a 450-person artillery unit and chief of staff of a 1,600-person organization in the 101st Airborne Division. Pat has experience creating and implementing programs at the institution level and is the primary architect of the Domain of the Human Spirit, the main character dimension for West Point's Leader Development System, a foundational dimension in the U.S. Army's Comprehensive Soldier Fitness Program and a main pillar in the Department of Defense's Total Force Fitness Program.

He has extensive consulting experience in the areas of leader, leadership, and organizational development for Fortune 500 companies to include Deloitte, EMCOR, GE, HP, Kellogg's, JP Morgan Chase, Mercedes Benz, P&G, Pratt and Whitney, Prudential, State Farm, Synchrony Financial, USAA, YPO, and 7-Eleven and the Departments of Defense and Energy.

BRIAN TINNEY has served as the assistant director for the Washington State Office of Financial Management's Accounting Division since 2015. After spending two decades working in accounting for several large agencies in Washington, Brian knows the importance of serving customers. He knows that providing accurate and timely information allows for better decisions and better government. He graduated from Washington State University with a bachelor of science degree in economics.

GIL TRAN is a senior policy analyst with the Executive Office of the President, Office of Management and Budget, Office of Federal Financial Management. His main responsibilities are to develop and analyze policies and standards for cost principles and audit requirements for federal programs, specifically the Uniform Guidance 2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards. Gil serves as the point of contact for all federal agencies on the implementation and interpretation of the 2 CFR 200. He also serves a liaison to the audit communities, including GAO and the IG Offices for the implementation of the Single Audit Act. He joined OFFM in February 1995.

Gil received a bachelor of science degree in accounting from George Mason University, Virginia. He is a certified public accountant and a member of the American Institute of Certified Public Accountants. He chaired the Diversity Committee for the U.S. Tennis Association (Mid-Atlantic Section).

SHANNON TUFTS, Ph.D., associate professor of public law and government, is the director of the University of North Carolina at Chapel Hill's Center for Public Technology. She designed and implemented the first local government Certified Government Chief Information Officers program in the nation in 2004 and continues to run multiple CIO certification programs across the US for local and state government IT professionals. Dr. Tufts' areas of expertise include the intersection of law and technology in the public sector, cybersecurity and cyber liability, cloud computing, IT contracting, social media, and strategic IT investments, as well as CIO leadership and development.

Tufts earned a B.A. from UNC-Chapel Hill, an M.P.A. from UNC-Charlotte, and a Ph.D. in public administration with a concentration in public sector information systems from North Carolina State University.

J.D. WILLIAMS is the executive director of state and local government for Infor, Inc. Prior to that he was a vice president and senior manager of state and local government for Oracle America, Inc. for 11 years. He held a similar position at PeopleSoft USA, Inc. for two years prior to the merger of the two technology companies.

He retired in 2002 as the elected state controller of Idaho when he chose not to run for a fourth term and return to the private sector. As state controller he was responsible for the financial management and payroll of Idaho state government and also operated the state's central computer service center. He was also a member of the Idaho Water Resource Board for nine years and the Idaho Land Board for over 13 years.

His office received several national awards for best practices in electronic government and financial and human resource management. In 2001, it received the only Idaho Quality Commitment Award granted that year in the state. He has been very active in promoting the use of technology in government and has been chairman of the National Electronic Commerce Coordinating Council as well as president of NASC and vice president of NASACT. He has received several leadership awards from national associations including being inducted into NASACT's Hall of Fame. While at PeopleSoft and at Oracle he received three Public Sector Leadership Awards.

He received a master's degree in public administration from Brigham Young University and law degree from the Washington College of Law of American University in Washington, DC.

His public service includes being a budget analyst; court fiscal officer, law Clerk, Deputy Idaho Attorney General, County Prosecuting Attorney and Mayor as well as being elected three times statewide as State Controller. He has edited and contributed as an author for nine books on leadership and technology in government including the highly acclaimed *Leadership Secrets of Government Financial Managers* and the recently released *Leadership Secrets of Government Financial Managers 2.0*.

JOSHUA WHITWORTH works for the state controller of Idaho, Brandon D. Woolf, as the chief deputy controller for the office. He manages the office's constitutional duties of statewide payroll and statewide accounting as well as its computer service center and other administrative functions. Joshua and his team are currently leading the State Controller's efforts to modernize the state's three decades old business information infrastructure into a modern consolidated cloud-based solution, while also pursuing efforts to increase the transparency of the state's finances across all political subdivisions for the citizens of Idaho.

In his free time, Joshua continues to stay involved with his family's cattle business in Mackay, Idaho, and enjoys the challenges and opportunities of pursuing entrepreneurial opportunities with startups in the Agri-Tech sectors. One of these companies was awarded first place at the 2016 Idaho Entrepreneur Challenge.

Joshua has worked in a variety of industries including healthcare technology, real estate, agriculture, and higher education in addition to his work in the government sector. He has also managed the operations for the state of Idaho's Republican party. Joshua is an Idaho State University Alumni Board member and co-founder and former president of the Treasure Valley ISU Alumni Chapter. Joshua obtained his master of business administration degree from Boise State University in 2016. He earned his bachelor of business administration degree from Idaho State University in 2004, majoring in marketing. While at ISU, Joshua was the team captain of the football team and remains a proud alum of the 2002 Big Sky Conference Champion team.