

**2020 NSAA Annual Conference
June 3-4, 2020
Virtual Training**

SPEAKER BIOGRAPHIES

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.

GILA J. BRONNER is president and CEO of Bronner Group, LLC, a multi-disciplined professional services company that delivers comprehensive strategy, transformation, and accountability consulting services to state and local governments, federal agencies and government-related organizations. Throughout her distinguished career, Ms. Bronner has assisted more than 450 government entities throughout the United States and Puerto Rico in streamlining business practices, implementing improved internal controls, and developing strong public oversight mechanisms.

Ms. Bronner is highly respected by governors, lawmakers, and regulators as an expert on government accountability and internal control issues and is a nationally recognized authority on government compliance and oversight. She has written and lectured extensively on the subjects of auditor independence, government efficiency and reform, grants management and government accountability.

Pursuant to a Presidential appointment, Ms. Bronner served as a member of the governing council of the United States Holocaust Memorial Museum. In 2016, Ms. Bronner began a five-year term as a member of the Federal Accounting Standards Advisory Board. She was also selected as an initial member of the National Aeronautics and Space Administration's Advisory Council Financial Audit Committee.

At the state level, Ms. Bronner has consulted to numerous state governments across multiple disciplines. Additionally, she has provided pro-bono assistance through service on state boards and commissions, including serving as Vice-Chair of the Illinois Finance Authority.

Over her 30-plus year career, Ms. Bronner has been an active national leader in the public accounting profession. She was a member of the board of directors of the American Institute of Certified Public Accountants. She is also a member of the Illinois CPA Society, where she served in numerous leadership roles. For two consecutive years, *Accounting Today*, named Ms. Bronner one of the top 100 most influential people in accounting.

Ms. Bronner received her bachelor of science degree in accounting from the University of Illinois. She was inducted into the University's College of Business Administration's Institute for Entrepreneurial Studies Hall of Fame and presented with the Distinguished Graduate Award. She is a member of the University of Illinois, College of Business Administration Alumni Leadership Academy, and its Accounting Advisory Committee.

Ms. Bronner is a licensed certified public accountant in Illinois, Indiana, California, Florida, Georgia, Massachusetts, New York, and Pennsylvania.

TAMMIE BROWN, CPA, CFE, is an assistant director with the Department of Health and Human Services, Office of the Inspector General, located in Kansas City, Missouri. She is responsible for directing the HHS/OIG/OAS/NEAR quality control review, peer review and CPA outreach functions. She also serves as the single audit coordinator for Health and Human Services. The NEAR staff reviews

approximately 1,800 single audit reports, conducts between 15 and 20 quality control reviews, and participates in between six and 14 NASACT peer reviews annually.

In 2007, Ms. Brown received a joint PCIE/ECIE award in recognition for her contributions in assisting the PCIE National Single Audit Project Management Team. She has served as the co-chair for an OMB workgroup focused on revising the single audit process. She assists OMB with annual updates to the single audit compliance supplement. She was recently designated as one of two HHS/OIG representatives on the PRAC oversight committee.

Ms. Brown is a certified public accountant. Ms. Brown is a member of the American Institute of Certified Public Accountants and Association of Government Accountants.

TRINA CLARKE is an auditor in charge with the Office of the New York State Comptroller for the past 12 years. Trina conducts and supervises numerous audits of New York state and city agencies, as well as plans and schedules workloads of staff. Trina received her B.B.A. degree in accounting and management from the Long Island University in Brooklyn, New York.

PENNY DILLON is the director of data analytics for audit operations at the Massachusetts Office of the State Auditor (OSA). Penny started working at the agency more than 17 years ago as a business intelligence specialist and has a proven record of aligning data analytics operations with organizational goals and she is a highly effective manager growing and empowering a team of subject-matter experts to make state government work better.

Before taking on the role of director in 2018, Penny was the OSA's assistant director of the Data Analytics Unit in the Bureau of Special Investigations, employing data analytics to identify and investigate fraud, waste and abuse. Her team was awarded the State Auditor's Office Outstanding Unit award in 2016. And, last year, she was awarded the OSA Pioneer award for her ability to envision the evolution of current work and establish a path forward for the agency.

During her 13 years in the OSA's Information Technology department, she was also a business intelligence specialist managing design, development and implementation of enterprise business intelligence reporting. Prior to joining the OSA, Penny worked at the New England College of Finance. She holds a bachelor of arts degree from Seton Hill University in Pennsylvania.

KEITH EDWARDS is a senior audit supervisor with the Michigan Office of the Auditor General where he has worked for almost eight years. Keith obtained his undergraduate degree from Ferris State University in Michigan. Keith is a CPA and CISA. Keith's audit experience with the OAG includes financial, performance, and IT-performance audits. Keith was the supervisor on the Network and Cyber Security Audit.

SHELLY FANSON, CPA, CISA, was appointed as an audit manager in December 2010. As an audit manager, Ms. Fanson shares responsibility with the Audit Division administrator for the oversight of information technology audits at all departments and for the oversight of performance audits at the Michigan Department of Agriculture and Rural Development, the Department of Environment, Great Lakes, and Energy, the Department of Natural Resources, and the Department of Transportation. In addition, Ms. Fanson participates in the formulation of audit policy and participates in the presentation of final audit reports to legislative committees. She has a bachelor's degree in accounting from Michigan State University.

SCOTT FRANK has served as the director of performance and IT audit for the Office of the Washington State Auditor since 2018. In that capacity, he directs the office's performance audit program which was established through a 2005 citizens' ballot initiative. He also oversees the office's consolidated IT audit function, which includes data analytics, systems audits, cybersecurity audits, and forensic investigations. Prior to coming to Washington, Scott worked for the Kansas Legislative Division of Post Audit for nearly 20 years, including serving as the state's fifth legislative post auditor from 2010 to 2018. He has served on the executive committees for a number of national and regional audit organizations, including the National State Auditors Association, the Mid-America Intergovernmental Audit Forum, and the Pacific Northwest Intergovernmental Audit Forum. Scott holds a B.S. in management information systems from Kansas State University, an M.S. in business administration from the University of Kansas, and an M.A. in economics from the University of Missouri-Kansas City.

ADRIANNE HASLET has survived the terrorist bombings at the 2013 Boston Marathon where she lost her left leg below the knee. She is quickly rising to meet her daily challenges head on with a unique perspective. Being a fulltime professional ballroom dancer at the peak of her career, she has had to learn an entirely new meaning to the word patience. In the wake of the marathon, she has become an inspiration through her positive attitude. She has since returned to the dance floor, winning her first competition back, and ran the 2016 and 2018 Boston Marathons. Appearing on CNN, *Dancing With The Stars*, *The View* and many other media outlets, Adrienne hopes her emotional honesty will serve as an example to others looking to overcome adversity in their own lives. She has spoken alongside Vice President Biden, President Bill Clinton, numerous TED talks, and with many others around the globe. She has been named one of Cosmo's Most Powerful Women and Bing's most Inspirational Women. She was honored at the Kennedy Center Concert Against Hate by the ADL for her work against terrorism, extremists, and bigotry. Adrienne has a documentary detailing her first year as an amputee titled *The Survivor Diaries* which she did with Anderson Cooper. She speaks out against Congress and Medicare and turned over the "one leg a lifetime" law in New York, as well as Medicare's appeal to take away prosthetic coverage. She has assisted aid in Ecuador and Nepal after the earthquakes, helping amputees. Adrienne's quote, "I let the space between where I am and where I need to be inspire me," rings true for everyone struggling with something in their own lives.

For nearly 20 years, **ELAINE M. HOWLE** has served as the California state auditor. Under her leadership, the State Auditor's Office provides objective assessments of state and local government entities. Ms. Howle has nearly 36 years of auditing, management, and leadership experience with the California State Auditor's Office and its predecessor office. A trusted voice, Ms. Howle is frequently called upon to provide testimony in legislative hearings and brief members on the results of her office's work. She has received various national awards and serves on various committees for national organizations. Ms. Howle is a certified public accountant and a certified government financial manager. She earned a bachelor's degree in sports management from the University of Massachusetts and a master's of business administration from California State University, Sacramento.

KIMBERLY JACOBS, CPA, CISA, has been the chief information officer for the Michigan Office of the Auditor General (OAG) for 17 years.

Kimberly is responsible for information technology operations at the OAG in the form of the information systems networking and security, application programming, hardware and software support, and audit data extraction, analysis, and support for OAG audits.

Kimberly is also a member of the American Institute of Certified Public Accountants and the West Michigan Information Systems Audit and Control Association.

PAUL JOYCE was reappointed state examiner for the Indiana State Board of Accounts by Governor Eric J. Holcomb on December 14, 2017 and his appointment was confirmed by the Legislative Council on the same date. Paul's appointment as state examiner is through December 31, 2021.

As state examiner Paul coordinates and manages the audits and examinations of over 4,100 state and local governmental entities in Indiana. He has over 28 years of experience with an extensive background in public service and auditing. He advocates accountability and transparency in government and believes that public service is an obligation and an opportunity for us to work together to make our government more transparent and accountable.

Paul is a certified public accountant and began his career with the Indiana State Board of Accounts in 1990 as an intern. Prior to his current reappointment as state examiner Paul was appointed as state examiner for a four-year term ending December 31, 2017 by the current Vice President and former Indiana Governor Mike Pence. For the eight years prior to becoming state examiner, Paul held the position of deputy state examiner. Prior to that he served many years in the field as a field examiner performing local government audits and investigations. He served honorably in the U.S. Navy from 1984 through 1988.

Paul interacts on a regular basis with members from the governor's office, the legislature, Office of Management and Budget, citizens, local government officials, the inspector general, local state and federal law enforcement agencies, the U.S. Attorney's Office and various county prosecutors in cases involving theft and fraud.

As the deputy state auditor at the North Dakota State Auditor's Office, one of **BRIANNA LUDWIG'S** main roles is communicating the results of our audits to the citizens of North Dakota. She manages internal communications and has a strong interest in aligning culture with their strategic plan, focusing on their values and building employee engagement.

STEPHEN LYNCH is an audit manager with the New York State Office of the State Comptroller. He holds a bachelor's degree in accounting and a master's degree in taxation from the State University of New York at Albany. Steve is responsible for planning and managing various audits and specializes in homeless services and education. Additionally, Steve has spent over 30 years as a member of the U.S. military (active duty and reserves).

PAT McCARTHY is the Washington State Auditor. She began her term in January 2017. Before that she managed the daily operations of Pierce County, the second largest county in Washington, for eight years. Her passion is making her community a better place to live. That has meant public service for the past three decades, starting with service on the Tacoma school board. She was elected twice as Pierce County auditor and served as chair of Sound Transit, as well as an administrator and advisor for the Interdisciplinary Arts and Sciences Program at the University of Washington Tacoma. She and her husband, John, live in Tacoma. They have four adult children and 11 grandchildren, all of whom make western Washington their home.

As chief information officer for the for the Office of the State Auditor of the Commonwealth of Massachusetts, **THOMAS MEIER**, CIO CISM, has focused on new systems, architectures, and processes that support the organization's operational goals and data science initiatives. His approach recognizes that while technology plays a key role in this pursuit, planning, negotiation, collaboration, and communication take center stage. He has worked to create a technological ecosystem that supports streamlined audit processes using data science and AI. At the same time, he has sought to improve relationships and processes to create a collaboration of agencies and make the data gathering more efficient.

Before joining the OSA, Tom consulted and held executive management roles, including VP of technology and program director for information security in the private sector for global manufacturers. He continues to advise the Hydraulics Institute, making contributions to their technical publications around industrial IoT devices. His specialty is IT management, IoT security, and product development, though he has worked as a senior technologist in other industries like finance and academia in real-time, highly available distributed network platforms.

KIP MEMMOTT serves as the audit director for the Oregon Secretary of State's Office. This is the state auditor position for Oregon. Kip's professional positions include chief audit executive for the Oregon State Treasury, director of audit services for the City and County of Denver, Colorado, audit manager with the County of San Diego, California, Performance Audit Supervisor with the state of Arizona's Office of the Auditor General, and as a senior consultant with KPMG. He holds a bachelor of arts degree from the University of Utah and a master of arts degree from Arizona State University.

Kip is a graduate from the Harvard University Kennedy School of Government's *Executives in State and Local Government* executive education program and has earned a *Certificate in Public Leadership* from the Brookings Institute. Kip serves on the Institute of Internal Auditors' Public Sector Auditing Center's Advisory Board and previously served as an officer on the Association of Local Government Auditors' Governing Board.

The Secretary of State's Audits Division received the National State Auditors Association's (NSAA) *Excellence in Accountability* awards for a performance audit reports examining Oregon's Prescription Drug Monitoring Program (2020) and Oregon's foster care system (2019) and *Special Project* award for a high impact report concerning Medicaid program challenges (2018). In 2016, 2015, 2014, and 2013 performance audits he directed received *Knighon Awards* for excellence and impact from the Association of Local Government Auditors. Additionally, in 2014, the Institute of Internal Auditors identified the City and County of Denver, Colorado's Auditor's Office as one of 11 best practice audit functions for major cities in the United States and Canada.

JIMMY S. PAPPAS is a partner in the Marcum Accountants and Advisors' Boston office and national leader of the forensics practice. He has more than 20 years of experience advising legal counsel, management, and boards of directors on accounting, internal control, and complex financial matters related to internal investigations, civil and criminal litigation, and corporate governance. He has served a variety of clients including Fortune Global 500 companies.

Mr. Pappas's expertise includes conducting corporate internal investigations on issues relating to financial statement fraud, corruption, misappropriation of assets, and internal control failures. In addition, he advises organizations on anti-fraud and anti-corruption compliance programs.

He is also frequently appointed as a testifying expert in accounting, fraud and corruption, and economic damages matters. He has testified on behalf of regulatory agencies such as the U.S. Securities and Exchange Commission and has advised plaintiffs and defendants in civil and criminal litigation. His litigation experience includes, in part: securities fraud, shareholder disputes, breach of contract, failed investments, business interruption claims, valuation disputes, post-acquisition disputes, and accounting malpractice.

Mr. Pappas maintains an active role within the industry and is frequently engaged to speak on compliance and regulatory matters at international conferences. He is a former member of the Joint Trial board of the American Institute of Certified Public Accountants, and a current member of the Advisory Council of the Association of Certified Fraud Examiners.

BRANDI PRITCHARD, CFE, has been with the Office of the Washington State Auditor since 2003. In her role as assistant director of local audit and special investigations, she assists with statewide oversight and management of financial, federal and accountability audits for local governments. Additionally, Brandi oversees the office's fraud investigation program.

JESSICA M. SACCHETTI, CPA, is the president of 20-20 Services LLC. As president, Jessica is passionate about developing learning programs that help professionals meet their goals. Jessica brings 20 years of experience in the accounting industry, working with accountants, auditors and tax professionals. She continues to work closely with employers and individuals to create learning solutions that address key organizational and individual needs. Prior to her role as president, Jessica led the product development efforts at 20-20 Services, LLC. She specialized in creating and customizing training programs to best meet the needs of young professionals nationwide. Jessica began her career at Deloitte & Touche LLP where she served as an audit manager. Following her passion for teaching, Jessica joined AuditWatch (a division of Thomson Reuters in 2005 where she developed and delivered audit staff training and consulting programs to a wide variety of accounting professionals.

Jessica is a CPA, licensed in Massachusetts and is a member of the AICPA. Jessica holds a bachelor's degree in accounting from Stonehill College in Easton, MA, and a master's degree in taxation from Bentley University in Waltham, MA. Jessica has also served as an adjunct faculty member in the Business Department at Stonehill College in Easton, MA.

DR. MARCUS M. STEWART is an associate professor of management at Bentley University, Waltham, Massachusetts. He has extensive international and executive teaching experience. In Asia, he has taught masters and executive education courses at China Europe International Business School in Shanghai, Rutgers International EMBA-Singapore, and Ho Chi Minh Open University, Vietnam. His experience in Europe includes positions as an executive faculty member at the Lorange Institute of Business Zurich, Horgen, Switzerland; GDF-Suez Lecturer, Solvay Brussels School of Economics & Management, Université Libre de Bruxelles, Brussels, Belgium; adjunct professor of human resources management at Hogeschool-Universiteit Brussel, Brussels, Belgium; and adjunct professor of leadership at the German Graduate School of Management and Law, Heilbronn, Germany. Stateside, he has taught executives at the Graduate School of Education, University of Pennsylvania. He teaches courses in leadership, organizational behavior, human resource management, organizational change, and diversity. His doctoral degree is in Business Administration from the Kenan-Flagler Business School, University of North Carolina at Chapel Hill, and he has an M.B.A. and B.S. in Marketing, both earned at Bentley University.

Dr. Stewart is a member of the editorial boards of the journals *Academy of Management Learning and Education*, *Group and Organization Management*, and *Human Resource Development Quarterly*, and his current research focuses on leadership, teams, cross-cultural skill development, diversity and social justice. He is coauthor of an organizational behavior primer currently in its 7th edition and his

research has been published in the *Journal of Management*, *Journal of Applied Psychology* and *Personnel Psychology* among other journals and in several edited volumes.

Formerly on the faculty at the Terry College of Business at the University of Georgia, Dr. Stewart has conducted a variety of assessments (e.g., employee attitudes, organization and group culture) and provided leadership and cross-cultural skill development training for organizations of all sizes. His client list has included government agencies such as the U.S. Naval War College, U.S. Environmental Protection Agency, and the U.S. Department of Energy (Savannah River Site, Aiken, SC); Fortune 100 firms such as International Business Machines, and State Farm Insurance Company; dynamic growth companies such as Lifewatch; and not-for-profit organizations including the Leukemia and Lymphoma Society. He has also worked with leading diversity and leadership development organizations such as Novations (formerly J.Howard and Associates) and the Center for Creative Leadership.

Dr. Stewart has served as co-chair of the Board of Directors at mytown (www.mytowninc.org), a not-for-profit organization providing employment and leadership, teams, communication and research training to Boston city teenagers. He has also been an invited or keynote speaker for a number of organizations internationally, including the American Society for Training and Development conference in Cape Town, South Africa; the Crossroads Seminar Series, George Washington University, Washington, DC; the Lac Lemans Organizational Research Group, Geneva, Switzerland; and the Solvay Brussels School of Economics and Management, Université Libre de Bruxelles, Brussels, Belgium.

MIKE TILDEN is a deputy state auditor for the California State Auditor. In his position he oversees the independent financial statement audit for California—the fifth largest economy of the world. Additionally, Mike is responsible for the statewide single audit, performance audits, and Local Government High Risk Program. He has been with the California State Auditor's Office since 1994 and maintains a CPA license. He holds a bachelor's degree in accounting and finance from California State University, Sacramento. Mike has served in various supervisory, management, and executive roles on financial, performance, and high-risk audits.

DAVID A. VAUDT was named chairman of the Governmental Accounting Standards Board effective July 1, 2013. Mr. Vaudt came to the GASB after serving the previous 10 years as Iowa's elected state auditor. Prior to his election, Mr. Vaudt worked for 25 years in the Des Moines, Iowa office of KPMG LLP, including 13 years as an audit partner.

Mr. Vaudt has served as president of the National State Auditors Association, chair of the National Association of State Boards of Accountancy, and chair of the Iowa Accountancy Examining Board. He also served on the boards of numerous nonprofit service organizations in Iowa.

Mr. Vaudt, a graduate of Upper Iowa University, is a certified public accountant.

MIKE WESSLER is the communications director for the Office of Massachusetts State Auditor Suzanne M. Bump, a position he has held for four-and-a-half years. During this time, he and his team have helped the organization upgrade its online presence, improve internal communications, and further establish itself as a source of reliable information for the public and reporters.

He has more than 13 years of experience helping government agencies, nonprofit organizations, and political campaigns effectively communicate to drive change, implement policy, and highlight their values.

Mike is the co-chair of the NASACT Communications Information Sharing Group and a graduate of Florida State University.

BETH WOOD is a certified public accountant in her third term as North Carolina's elected state auditor. She is a long-time public servant with nearly 30 years of auditing experience, having worked in the Auditor's Office for nearly 10 years before her election in 2008 and also in the State Treasurer's Office. Before that, she worked for several companies in the private sector. Beth is the first woman elected State Auditor in North Carolina.

Through her work as state auditor, Beth has worked to strengthen and improve state government. By focusing in the areas of state contracting, Medicaid, and IT, her administration has identified hundreds of millions of taxpayer dollars in wasteful spending. These audits have resulted in legislation to improve the oversight and efficiency of state government, earning her office the nickname of the "Taxpayers' Watchdog."

STEVEN ZAPOLSKI, CIA, is a senior market development consultant with Wolters Kluwer, specializing in matching the market needs of internal audit, control management, and data analytic departments with TeamMate products. In his role, Steven brings over 10 years of audit industry experience to the table and consults with key stakeholders to understand the needs of their departments and demonstrates how software can meet those needs. In addition, Steven has been a guest speaker at conferences and other events speaking on topics ranging from audit committee reporting to data analytics. Prior to his role at WK, Steven has worked at the IRS, Crowe Horwath, and Macy's and is an active member of the IIA Indianapolis chapter.