



**KRISTEN A. KOCIOLEK** is a director on the Government Accountability Office's (GAO) Financial Management and Assurance Team. Ms. Kociolek has been a member of GAO's audit standards team responsible for developing, drafting, and maintaining Government Auditing Standards (The Yellow Book) and Standards for Internal Control in the Federal Government (the Green Book). Ms. Kociolek has also led GAO's financial statement audits of the U.S. Securities and Exchange Commission and the Federal Deposit Insurance Corporation. Prior to joining GAO, Ms. Kociolek worked as an audit manager with Ernst & Young in Harrisburg, PA, where her work focused on financial audits of state and local governments. Ms. Kociolek graduated from Elizabethtown College in Elizabethtown, PA with a Bachelor of Science degree in Accounting. She is a Certified Public Accountant, a Chartered Global Management Accountant, and a Certified Government Financial Manager. She is a member of the American Institute of Certified Public Accountants, where she serves on the Auditing Standards Board and the Government Performance and Accountability Committee, and a member of the Pennsylvania Institute of Certified Public Accountants.



As Colorado's State Auditor, **DIANNE E. RAY** is responsible for overseeing independent audits and reviews that hold government agencies accountable and promote positive change in government. As head of the Office of the State Auditor (OSA), Dianne leads a staff of experienced professionals who conduct performance, financial, and IT audits and evaluations and track independent audits of local governments in the state.

Dianne was first appointed to the position of State Auditor in May 2011 for a five year term and was reappointed in April 2016 for an additional five years. She has specialized in governmental and nonprofit accounting and auditing for more than 25 years. Dianne possesses in-depth knowledge of Colorado's state and local governments and has established effective relationships with elected officials, executive directors, and business and community leaders.

Dianne has extensive experience in senior-level management positions and has been recognized for her innovative leadership style. In 2012, the Colorado Society of Certified Public Accountants and the American Institute of Certified Public Accountants named Dianne as one of three "Women to Watch" in the Experienced Leader category. In May 2015, the University of Colorado-Denver's School of Public Affairs awarded Dianne the 2015 Leo Reithmeyer Award for the Top Public Administrator in Colorado. In August 2016, the President of the National Association of State Auditors, Controllers, and Treasurers named Dianne as recipient of the annual President's Award.

In 2016, Dianne was appointed by the U.S. Comptroller General to serve a 4-year term (2016-2020) on the Advisory Council on Government Auditing Standards, which includes experts from federal, state, and local government; the private sector; and academia to review and recommend necessary changes to standards that guide the government auditing profession.

Dianne participates in various professional organizations, including the American Institute of Certified Public Accountants, the Colorado Society of Certified Public Accountants, the Government Finance Officers Association, and the National State Auditors Association. Dianne served as the President of the National State Auditors Association for the 2015-2016 term. Dianne is also a member of the Board of the Colorado Housing and Finance Authority and former Board Chair.

Prior to becoming the State Auditor, Dianne served as the OSA's Deputy State Auditor primarily responsible for the financial audit of the State of Colorado. Dianne began her career at the OSA in 2002 as Director of the Local Government Audit Division. Prior to joining the OSA, Dianne worked in local governments for 15 years, including as Director of Finance and Administration for the City of Louisville, Colorado.

Dianne holds a Bachelor of Science degree in Accounting from Arizona State University and a Master of Public Administration degree from the University of Colorado. She is a licensed Certified Public Accountant in Colorado and Arizona.



**HARRIET RICHARDSON, CPA, CIA, CGAP, CRMA** is the Palo Alto City Auditor and has more than 25 years of experience as a performance auditor at the federal, state, and local levels of government. She is a Certified Public Accountant, Certified Internal Auditor, Certified Government Audit Professional, and Certified in Risk Management Assurance. She graduated with presidential honors from City University in Seattle with a bachelor's degree in accounting and a master's degree in business administration with an emphasis in financial management.

Harriet served for five years on the ALGA board, including a term as president, is past chair of ALGA's Professional Issues Committee, is in her second three-year term on the Association of Government Accountant's (AGA) Financial Management Standards Board and was recently appointed to the GAO's Government Auditing Standards Advisory Council. She has served on several ALGA peer review teams, written articles for ALGA's Local Government Auditing Quarterly, and provided presentations at many conferences for organizations such as ALGA, AGA, the IIA, the International Law Enforcement Auditors' Association, the Intergovernmental Audit Forums, and the League of California Cities. Harriet has received several of ALGA's Knighton Awards, which recognizes the best local government audits during the award years.