

AGA FRAUD CONFERENCE SPEAKER BIOGRAPHIES

Christine C. Boesz, Dr.P.H., Inspector General, National Science Foundation

Christine C. Boesz assumed the duties as Inspector General of the National Science Foundation (NSF) in January 2000, reporting to the National Science Board and the Congress. As head of the Office of Inspector General (OIG) she recommends policies for promoting economy, efficiency and effectiveness of NSF programs and operations. She leads efforts to prevent and detect fraud, waste, and abuse, improving the integrity of NSF programs and operations and investigating allegations of misconduct in science.

Dr. Boesz participates in leadership activities of the Inspector General community by serving on the Executive Council, the Inspection and Evaluation Committee, and by chairing the Misconduct in Research Working Group for the federal IG community, responsible for setting standards and training for investigations into research misconduct allegations.

Prior to this position, Dr. Boesz served as Head of Regulatory Accountability, at Aetna U.S. Healthcare Inc. While there she had broad responsibilities for establishing and maintaining a compliance program for the managed care Medicare program. She also served as senior policy analyst on federal legislative and regulatory activities. From 1995 to 1998, she served as Vice-President of Government Programs at New York Life, developing and operating Medicare and Medicaid managed care programs in ten states. She oversaw product development, pricing, marketing, and compliance with government contracting requirements. She also developed legislative policy for the company.

Prior to 1995, Dr. Boesz held several federal government compliance and oversight positions over an 18-year period with the Department of Health and Human Services. In her last position she served as Director of Operations and Oversight for the Medicare managed care program, responsible for awarding and overseeing contract compliance. Earlier in her federal career she was instrumental in developing the regulatory framework for health maintenance organizations (HMO), in operating the HMO loan fund, and in building a compliance staff for managed care oversight.

Dr. Boesz is a past president of the National Association of Managed Care Regulators, a member of the American Statistical Association, and the American Public Health Association. Over her career she has received numerous awards, including the Lifetime Service Award from Managed Care Regulators, and has been recognized as a Distinguished Alumna from Douglass College, Rutgers University.

Dr. Boesz received her B.A. in mathematics from Douglass College (1966) and a M.S. in statistics from Rutgers University (1967). Her Doctorate in Public Health (health policy) was awarded by the University of Michigan School of Public Health (1997) where she was a Pew Fellow.

David Brant, Director, Deloitte Consulting

David L. Brant is a Director with Deloitte & Touche LLP. He is a member of the Strategy & Operations competency and applies his exceptional leadership skills to support our public and private sector clients in the areas of homeland security and criminal justice.

Mr. Brant is the former Director of the Naval Criminal Investigative Service (NCIS) and is a recognized global leader in the law enforcement community, having spent more than three decades in the field. He joined NCIS in 1977 and held numerous positions of increasing prominence before being appointed Director by Secretary of the Navy John Dalton in 1997.

As Director, Mr. Brant guided NCIS through an unprecedented time of development and transformation, punctuated by the attack on the USS Cole and the events of September 11, 2001. He is responsible for standing up the NCIS Multiple Threat Alert Center, organizing the Combating Terrorism Directorate, and for numerous information-sharing initiatives.

- Mr. Brant's commitment to excellence is reflected in the numerous awards bestowed upon him during his career:
- Navy Meritorious Civilian Service Award in 1989
- Distinguished Civilian Service Award in 2001
- Presidential Rank Award in 2002, which recognizes career government senior executives for their exceptional long-term accomplishments

- Outstanding Advocate for Women in Law Enforcement Award in 2004
- Hispanic American Police Command Officers Association Aguila Award for Law Enforcement/Criminal Justice in 2004
- Secretary of Defense Medal for Meritorious Civilian Service in 2005
- Mr. Brant received his bachelor's degree in psychology from Bradley University and a master's degree in criminology from Indiana State University. He is a graduate of the Senior Executive Course at the John F. Kennedy School of Government at Harvard University.

Julia P. Burns, CGFM, Director, Quality Assurance Bureau, Office of the Comptroller, Commonwealth of Massachusetts

Julia P. Burns, MBA, CGFM is the Director of the Quality Assurance Bureau in the (Massachusetts) Office of the Comptroller. She has nineteen plus years of financial management experience in both large and small agencies in the Commonwealth. Prior to joining the Commonwealth, she worked in private industry and is a former secondary school teacher. Julia is the 2006-2007 New England Regional Vice President and a Past President of the AGA – Boston Chapter. She is the Chapter's current Vice-President for Education and chairs the Training Committee.

David L. Cotton, CGFM, CPA, CFE, Chairman, Cotton & Company LLP

Dave Cotton is chairman of Cotton & Company LLP, Certified Public Accountants. Cotton & Company is headquartered in Alexandria, Virginia. The firm has a practice concentration in assisting Federal and State agencies, inspectors general, and government grantees and contractors with a variety of government program-related assurance and advisory services. Cotton & Company has performed grant and contract, indirect cost rate, financial statement, financial related, and performance audits for more than two dozen Federal inspectors general as well as numerous other Federal and State agencies and programs.

Cotton & Company's Federal agency audit clients have included the U.S. Government Accountability Office, the U.S. House of Representatives, the U.S. Small Business Administration, the U.S. Bureau of Prisons, and the U.S. Marshals Service. Cotton & Company also assists numerous Federal agencies in preparing financial statements and improving financial management and accounting systems.

Mr. Cotton received his BS in mechanical engineering (1971) and an MBA in management science and labor relations (1972) from Lehigh University in Bethlehem, PA. He also pursued graduate studies in accounting and auditing at the University of Chicago, Graduate School of Business (1977 to 1978).

Mr. Cotton is presently serving on the Advisory Council on Government Auditing Standards. He is a member of the advisory board of the Institute for Truth in Accounting. He is serving on the American Institute of CPAs (AICPA) Anti-Fraud Programs and Controls Task Force, and is a former member of the AICPA "Group of 100." He is the past-chairman of the AICPA Federal Accounting and Auditing Subcommittee and has served on the AICPA Governmental Accounting and Auditing Committee and the Government Technical Standards Subcommittee of the AICPA Professional Ethics Executive Committee.

Mr. Cotton served on the board of the Virginia Society of Certified Public Accountants (VSCPA), and on the VSCPA Litigation Services Committee, Professional Ethics Committee, Quality Review Committee, and Governmental Accounting and Auditing Committee. He is member of the Greater Washington Society of CPAs (GWSCPA) and is serving on the GWSCPA Professional Ethics Committee. He is a member of the Association of Government Accountants (AGA) and is past-advisory board chairman and past-president of the AGA Northern Virginia Chapter. He is also a member of the Institute of Internal Auditors and the Association of Certified Fraud Examiners.

Mr. Cotton has testified as an expert in governmental accounting and auditing issues before the United States Court of Federal Claims and other administrative and judicial bodies.

Mr. Cotton served as a technical reviewer for the 1999 through 2003 editions of the AICPA Audit and Accounting Guide Audits of Federal Government Contractors.

Mr. Cotton is the author of the AICPA continuing education courses Fraud in Governmental and Not-for-Profit Audits—the Auditor’s Responsibilities Under SAS 82 and Joint and Indirect Cost Allocations: How to Prepare and Audit Them. He also has been an adjunct instructor at the Inspectors General Auditor Training Institute (Auditing the Federal Contracting Process and Contract and Procurement Fraud) and currently teaches at the George Mason University Small Business Development Center (Fundamentals of Accounting for Government Contracts).

Bruce N. Crandlemire, CPA, Former Acting Inspector General, U.S. Agency for International Development

More than thirty-three years of Audit and Investigative experience in the United States Government Inspector General Community and private sector experience as a tax preparer.

Bruce is a Senior Consultant with EAM, Inc. / Mosley & Associates. He is the Manager of domestic operations, responsible for providing oversight of contracts for audits, internal controls and financial management. Prior to this position, he was an Audit Manager for Moran & Company, PC. At Moran, he provided oversight and direction for staff in the conduct of financial statement audits and non attest engagements. He was also a Tax Preparer.

Bruce’s professional experience as a Federal Government employee was diverse and varied. He was designated the Acting Inspector General at the U.S. Agency for International Development (USAID) on May 4, 2005. (Retired October 3, 2005) In this position he directed world-wide audit and investigation activities covering five Government Agencies and Corporations totaling annual appropriations of over \$15 billion. USAID is a Federal agency that administers economic and humanitarian assistance worldwide. The USAID Office of Inspector General (OIG) has responsibility for the Millennium Challenge Corporation (MCC), the African Development Foundation (ADF), the Inter-American Foundation (IAF) and the Overseas Private Investment Corporation (OPIC).

The USAID/OIG was created under the authority of the Inspector General Act of 1978. The office assumed responsibility for ADF and IAF under Public Law 106-113, dated November 29, 1999. Public Law 108-199 dated January 23, 2004, added responsibility for the MCC. The Inspector General’s mission is to contribute to and support integrity, efficiency, and effectiveness in all activities of these organizations through detection and prevention of fraud, waste, and abuse. This work is accomplished through over 200 U.S. Federal employees, plus Foreign Service Nationals, and other private individuals and company contractors located throughout the world.

Crandlemire is a Certified Public Accountant licensed in the State of Virginia. He enjoyed a 33-year career as an auditor in several Federal agencies: The United States Agency for International Development, Departments of Transportation and Health and Human Services, and the General Accountability Office. Crandlemire joined USAID in 1988. He was named Assistant Inspector General for Audit in 2002. In that position he was responsible for all audit operations including auditing agency financial statements and advising on financial auditing issues. Prior to that position he served as the Deputy Assistant Inspector General for Audit from 1999-2002; Director of Financial Audits from 1995-1999; Deputy Director of Policy, Planning, and Oversight, and Director of Information Technology and Special Audits from 1988-1995.

Before joining USAID, Crandlemire served for eight years as an Audit Manager at the U.S. Department of Transportation’s OIG in Washington, D.C. He held several audit positions in the headquarters of the U.S. Department of Health and Human Service Office of Child Support Enforcement 1978 to 1980. He worked at the General Accounting Office in Washington, D.C. and Norfolk, Virginia between 1973 and 1978.

Crandlemire was elected chairman of the Federal Audit Executive Committee in 2004. He also served as a member of the Audit Committee of the President’s Council on Integrity and Efficiency.

Crandlemire holds a Baccalaureate Degree in Business Administration from Creighton University in Omaha, Nebraska. He has attended the Federal Executive Institute. He is a member of the American Institute of Certified Public Accountants and the Institute of Internal Auditors.

Ginger Cruz, Deputy Special Inspector General for Iraq Reconstruction,

As the Deputy Inspector General to the Special Inspector General for Iraq Reconstruction (SIGIR -- formerly the Coalition Provisional Authority Office of the Inspector General), Cruz oversees the day-to-day operations of the 150 person audit, inspection and investigation organization established by Congress to prevent waste, fraud and abuse in the U.S. reconstruction of Iraq. Cruz also provides organizational policy, strategic planning, and Congressional reporting for the Inspector General's office, while coordinating the creation of a comprehensive narrative history of Iraq reconstruction efforts.

Key among her accomplishments at SIGIR was the conceptualization and implementation of several ground-breaking initiatives, including the Lessons Learned Program and the Iraq Inspectors General Council. She has led internal organization and process development efforts that have driven SIGIR to excel at meeting mission requirements and helped establish SIGIR's reputation as a fair, accurate, forward-thinking, and innovative Inspector General.

Drawing on her diverse skills and strengths from a 20-year career spanning the private sector, media and government positions, Cruz supervises a number of functional groups at SIGIR to produce highly visible and definitive audits, investigations and reports to Congress on the economy, efficiency and effectiveness of U.S. reconstruction efforts in Iraq. Cruz has held various positions within the organization, including serving as the Deputy Chief of Staff, the Chief of Staff, and the Assistant Inspector General for Policy and Planning prior to her current position as Deputy Inspector General. Prior to working for SIGIR, Cruz had served as a deputy assistant secretary at the U.S. Department of Housing and Urban Development; a news director, reporter, anchor and producer for two NBC affiliates; a communications director for the Governor of Guam; and vice president for MELE Associates, Inc., a federal consulting firm in Washington, DC.

Over the course of her two decades of professional experience, Cruz has led crisis communications efforts following a major international airlines crash, managed the media operations of a \$30 billion federal agency, was an active journalist in the southern U.S., and in the western Pacific region, and provided senior consulting assistance to various Department of Defense, Department of Energy, and Department of Transportation offices and programs in the area of policy, strategic planning, business reengineering, communications and information technology. Cruz has a degree in International Relations from the University of Pennsylvania.

Stan Dore, III, CPA, CISA, CFE, Chief Risk Officer/FSA, U.S. Department of Education

Education:

B.S. (1) Accounting, and (2) Management Information Systems - Old Dominion University, Norfolk, VA

M.B.A., Finance & Investments - George Washington University, Washington, D.C.

Previous Employment:

2000-2003 SVP & Risk Manager, Riggs Bank, NA - Washington, DC

15 years Internal Auditing and Risk Management - Sallie Mae, Inc. Reston, VA including: 1998-2000 AVP, Corporate Risk Management; and 1997-1998 AVP and Internal Auditor

John J. Dougherty, CIA, Assistant Director, Division of Local Government Services and Economic Development, Office of the State Comptroller, State of New York

Jack Dougherty is a Certified Internal Auditor with over 25 years of experience as an auditor in the Office of the New York State Comptroller. He has served as a staff auditor, in-charge and audit supervisor on audits of NYS agencies and authorities for over 20 years. Over the last five years, he has functioned as an audit manager, leading efforts to transition to performance audits of local governments and now serves as an Assistant Director, responsible for overseeing the operations of three regional offices. In this position, he oversees audits of all municipalities, school districts, fire districts and local authorities. These audits are conducted in compliance with government auditing standards, range from cash audits of small village justice courts, to major operational audits of the largest local governments in New York State.

David R. Dugas, United States Attorney for the Middle District of Louisiana, U.S. Department of Justice

Mr. Dugas is currently serving as the United States Attorney for the Middle District of Louisiana. He was nominated for that position by President Bush on October 4, 2001, and, pending his Senate confirmation, was sworn in as interim United States Attorney on October 17, 2001. The Senate confirmed Mr. Dugas' nomination on November 30, 2001, and he was sworn in as the Presidentially appointed United States Attorney on December 7, 2001. As United States Attorney, Mr. Dugas is the chief federal law enforcement officer for the Middle District of Louisiana and is responsible for all federal criminal prosecutions, all civil litigation involving the United States of America and collection of all debts owed to the United States within the Middle District of Louisiana. The United States Attorney's office in Baton Rouge currently consists of 21 Assistant United States Attorneys plus support staff.

Mr. Dugas is a 1978 Order of the Coif graduate of LSU Law School where he served as Associate Editor of the Louisiana Law Review, as a member the LSU Moot Court Board of Student Advisors and as a member of the LSU Law School's Regional Appellate Advocacy team. He was inducted into the LSU Law School Hall of Fame in 1987.

Mr. Dugas currently serves as the Executive Director of the Hurricane Katrina Fraud Task Force National Command Center and as Chairman of the Environmental Issues Subcommittee of the Attorney General's Advisory Committee. He is a member of the Attorney General's Advisory Committee's Intellectual Property Subcommittee and its Child Exploitation and Obscenity Working Group. He also serves on the Executive Committee of the Gulf Coast High Intensity Drug Trafficking Area Task Force and on the Steering Committee of the Southeast Region Organized Crime and Drug Enforcement Task Force.

In 2004 Mr. Dugas was named federal prosecutor of the year by the Louisiana Crime Victims' Alliance and in 2005 he received national recognition when he was named U.S. Attorney of the Year by the Federal Law Enforcement Officers Association. Mr. Dugas has lectured at continuing legal education seminars on evidence, trial tactics, ethics, professionalism, criminal law, criminal procedure and environmental law. He also serves as a guest lecturer on criminal law, criminal procedure and professionalism at LSU Law School.

Prior to his appointment as United States Attorney, Mr. Dugas was in private practice as a partner with the Lafayette, Louisiana, law firm of Caffery, Oubre, Dugas & Campbell, L.L.P., practicing in the areas of oil and gas litigation and commercial litigation. He is a former director of the Louisiana Association of Defense Counsel.

Daniel L. Fletcher, CPA, Director, Office of Financial Management, U. S. Department of the Interior

Mr. Fletcher is the Director for the Office of Financial Management (Deputy Chief Financial Officer) with the Department of the Interior, which he joined in April of 2004. He represents the Department of Interior across a broad range of financial matters including financial reporting, financial systems, and is directing the implementation of revised OMB A-123 across the department. Prior to joining DOI he was a senior financial manager with the Office of Personnel Management's CFO, where he had experience in managing both financial and performance management operations. He was also with the Office of Inspector General at OPM as a senior audit manager, and previously worked with KPMG. He is a Certified Public Accountant with a BS in Business Administration and is currently pursuing a Masters in Information Technology. He is a member of the American Institute of Certified Public Accountants and the Association of Government Accountants.

Johnnie E. Frazier, Inspector General, Department of Commerce Office of Inspector General

On July 20, 1999, Johnnie E. Frazier was sworn in as the fourth Inspector General of the U.S. Department of Commerce, and thus assumed responsibility for monitoring the operations of one of the largest and most diverse government agencies: the Department of Commerce and its 13 bureaus administer a vast array of business, scientific, economic, and environmental programs that in one way or another touch the lives of every American everyday. These programs range in focus from domestic enterprise and international trade matters to economic and demographic data gathering to weather forecasting and marine research.

As Inspector General, Mr. Frazier is charged with (1) promoting economy and efficiency and (2) detecting and preventing fraud, waste, and abuse in these diverse programs and operations. He is one of the statutory federal IGs who, under the Inspector General Act of 1978, oversee independent offices of Inspector General within their respective agencies that investigate and evaluate agency programs and activities.

Mr. Frazier's presidential appointment as Inspector General caps his more than 3 decades of distinguished public service, during which time he has helped shape the full range of OIG activities and operations—performance and financial audits, domestic and international inspections, program and systems evaluations, as well as serving in key leadership and management functions. Under his supervision, the Commerce OIG has conducted a broad range of high-profile reviews of key domestic, international, scientific, and economic programs that have streamlined government processes, significantly improved program management, and saved millions of federal dollars. Mr. Frazier has received numerous awards for superior leadership and extraordinary contributions to the work of the Department, including Commerce's two top honors—the Gold and Silver medals.

Mr. Frazier chairs the Inspection and Evaluation Committee of the President's Council on Integrity and Efficiency (PCIE)—a federal organization that promotes interagency IG collaboration to address and improve government-wide management deficiencies. As committee chair and PCIE executive board member, he is recognized as an innovator and creative force within the IG community. Mr. Frazier is an active board member in the Association of Inspectors General—a national organization of federal, state, and local IGs—and member of the Association of Government Accountants and other organizations that promote good government.

Mr. Frazier holds a bachelor's degree in business administration from Howard University, a master's degree in public administration from George Washington University, and has completed extensive executive training at Harvard's John F. Kennedy School of Government.

David R. Hancox, CGFM, CIA, Director of State Audits, Office of the State Comptroller, State of New York; Co-Chair 2006 Fraud Conference Technical Committee

Dave was appointed Director of Enterprise Risk Management in 2005 in the NYS Comptroller's Office. He's responsible for helping the Division of State Services to bring about change.

Dave was Director in the State Audit Bureau in the NYS Comptroller's Office where he oversaw audits of all New York State agencies and agencies of the City of New York. Previously, he was Director of the Bureau State Expenditures where he headed up a 116-person unit responsible for auditing more than \$70 billion in transactions a year, with more than 100,000 transactions a day coming through the system. Since 1997, he has transformed this unit from a labor-intensive, clerical audit operation to a modern, risk-based professional audit unit, using the latest audit techniques to find fraud, waste, and improper transactions. In the process, he reduced staffing by 54 people. Dave and his audit teams have saved taxpayers millions of dollars and helped change the way New York State operates.

He is co-author with Mr. Martin Ives (former Deputy Comptroller under Arthur Levitt) of two books: Government Performance Audit in Action, published by Ives and Hancox – the second edition was published in August 2004, and State and Local Government, Program Control and Audit: Handbook for Managers and Auditors published by Sheshunoff Information Services.

He is on the faculty of Siena College and the Government Audit Training Institute - Graduate School, USDA in Washington D.C. He teaches courses on internal and performance auditing and management controls. He previously taught auditing at the Sage Colleges, Albany Business College, and Schenectady County Community College. He is an international speaker on audit-related topics and has given presentations before professional audit organizations and managers from the United States Marines, the United Nations, the Asia Business Forum, the Auditor General of Illinois, the North Carolina and Virginia State Auditor's Offices, the Institute of Internal Auditors, and the Association of Government Accountants, among others.

He is a member and past regional vice president of the Association of Government Accountants and a past president of the New York Capital Chapter of that organization. He is also a member, and past president, of the Albany Chapter of the Institute of Internal Auditors. Mr. Hancox has contributed articles to various professional journals including The Internal Auditor, the Government Accountants Journal, and the Corporate Controller. He's listed in Marquis's Who's Who in the World, Who's Who in America and Who's Who in the East.

Mr. Hancox has received numerous awards and recognition for his leadership and contributions to the auditing profession. He was awarded the Educator Award by the Association of Government Accountants in 2005. He is a Certified Internal Auditor and a Certified Government Financial Manager.

Steven J. Hancox, Assistant Comptroller, Division of Local Government Services and Economic Development, Office of the State Comptroller, State of New York

Steve Hancox has over 27 years of experience as an auditor in the Office of the New York State Comptroller, serving in every staff capacity on an audit from staff auditor to executive management. Steve has been the Assistant Comptroller for Local Government Services and Economic Development since 2000. In this position, he oversees seven regional offices and 235 staff that audit all municipalities, school districts, fire districts and local authorities in New York State, outside of New York City. These audits, conducted in compliance with government auditing standards, range from cash audits of small village justice courts, to major operational audits in multi-billion dollar counties.

Under his leadership the Division has implemented a performance audit function that issues reports on major statewide programs, such as Empire Zones and school safety programs, or significant local issues, such as the structure and consolidation of justice courts or municipal water operations. These audits have identified millions of dollars of cost savings and operational improvements for local governments. Steve greatly expanded the role of the Division's Professional Standards Unit, broadening the Division's role in overseeing, commenting on, and interpreting accounting and particularly auditing standards. Steve also created an Applied Technology Unit in the Division to expand the Division's use of technology including such applications as ACL and TeamMate, which have become the backbone audit tools in the Division. Finally Steve has initiated development projects to develop and expand the Division staff's capacity for auditing IT systems and electronic transactions and for using advanced computer assisted audit techniques. The Division is currently in the middle of a two year training and development project to ensure that all staff auditors have the tools and skills for dealing with computerized environments.

Arthur A. Hayes, Jr., MBA, CGFM, CPA, JD, CFE, Director, Division of State Audit, Comptroller of the Treasury, State of Tennessee

ART HAYES is the Director of the Division of State Audit in the Tennessee Comptroller's Office. He is responsible for the audit of Tennessee's Comprehensive Annual Financial Report (CAFR) and the preparation of the state's Single Audit. As a matter of interest, Tennessee was the first state to be awarded the Government Finance Officers Association's Certificate for Excellence in Financial Reporting for the state's Comprehensive Annual Financial Report.

Mr. Hayes is a past member of the Executive Board of the Government Finance Officers Association (GFOA). He also

- has served ex officio on GFOA's Committee on Accounting, Auditing and Financial Reporting (CAAFR), having previously served as the vice chair,
- has served as the chairman of the CAAFR's Auditing Task Force,
- graduated in 1987 from GFOA's Advanced Government Finance Institute,
- has served on the review panel for GFOA's Awards for Excellence Program, and
- contributed to GFOA's An Elected Official's Guide to Internal Controls and Fraud Prevention.

He represents Tennessee's Comptroller, John G. Morgan, on the Executive Committees of the National State Auditors Association. He has served as the chair of the association's Human Resource Committee, and chair of the Association's Committee on Joint Audits and Auditing Standards Committee and has been a member of the following committees: Peer Review, Emerging Issues, Training, and Single Audit. As an active member of the Forum, he has

- been an active member of the Southeastern Intergovernmental Audit Forum (SEIAF),
- has been actively involved in the National Intergovernmental Audit Forum,
- served as a member of the Forum's program Committee and chairman of its Training Committee,
- served as chairman of the SEIAF's State and Local Auditors,
- he has represented the SEIAF on the President's Council on Integrity and Efficiency.

As a member of the Association of Government Accountants, Mr. Hayes has served on the Association's Awards Committee and has been chairman of the Financial Management Standards Committee. He has served on the Nashville Chapter's Executive Committee and has been chapter program chairman.

Mr. Hayes has served as a member of the Steering Committee for the AICPA Annual Governmental Training Program and a member of the Accounting Curriculum Advisory Group of Tennessee State University. He has served on a special committee of the Tennessee State Board of Accountancy studying the experience requirements for certification in the state.

Art received a Bachelor of Science degree with honors from the University of Tennessee. His major was psychology. He obtained his MBA from Tennessee State University and his Doctor of Jurisprudence from the University of Tennessee.

Mr. Hayes is a native of Nashville, Tennessee. He served in the United States Army in Military Intelligence as a Counterintelligence Agent and a Polish linguist. He is also an Eagle Scout.

Art married the former Kathy Bruce in 1969. They have two daughters, Heather and Kristin. In June 2004, Art and Kathy were blessed with their first grandchild. Heather's son is Paul Elliott McIntyre.

John P. Higgins, Jr., CGFM, CISA, Inspector General, U.S. Department of Education

John P. ("Jack") Higgins, Jr. is the Inspector General of the U.S. Department of Education. He was nominated by President Bush on September 18, 2002, and confirmed by the United States Senate on November 14, 2002. Mr. Higgins has served in a number of senior management positions with the Department of Education and its predecessor, the Department of Health, Education, and Welfare during more than 38 years of federal service. He became the Deputy Inspector General of the Department of Education in January 1996. In 1999, Mr. Higgins was awarded the Presidential Rank Award for exemplifying the highest level of integrity, leadership, and exceptional performance.

Mr. Higgins earned a degree in business from Bethel College in McKenzie, Tenn. He is a certified Information Systems Auditor and a Certified Government Financial Analyst. He resides in Fairfax Station, Virginia, with his wife, Lucy.

Russell W. Hinton, CGFM, CPA, State Auditor, State of Georgia

Russell W. Hinton currently serves as the State Auditor for the State of Georgia. The Governor appointed him to that position on June 2, 1999. Mr. Hinton was confirmed by the General Assembly in March, 2000. The office of the State Auditor was established by an act of the General Assembly in 1923 and is composed of the Executive Office of the State Auditor and nine divisions performing specific and separate functions to fulfill the duties of the State Auditor.

The Department of Audits and Accounts has expanded in both size and responsibility to include financial, performance, information technology and compliance audits for Georgia's state agencies, colleges and universities, and local boards of education.

Prior to his appointment, Mr. Hinton served as the Director of the Professional Practice Division of the State of Georgia Department of Audits and Accounts. The Professional Practice Division, in coordination with the Department's Financial Audit Operations Division, was responsible for the audit of the State of Georgia Comprehensive Annual Financial Report and preparation of the Statewide Single Audit. The Professional Practice Division was also responsible for internal quality control reviews of financial audits and research of accounting, auditing and statutory issues.

Mr. Hinton, a native Georgian, graduated with honors from the University of Georgia in 1974, and began his career with the Office of the State Auditor shortly thereafter. He has performed financial audits of state agencies, universities and local education agencies during his tenure with the Department.

Mr. Hinton's professional affiliations include the American Institute of Certified Public Accountants (AICPA), the Georgia Society of Certified Public Accountants (GSCPA), the National State Auditor's Association (NSAA), the National and Southeastern Intergovernmental Audit Forum, the State of Georgia Fiscal Management Council, and the Association of Government Accountants (AGA).

In October, 2003, Mr. Hinton was appointed to a three year term of service on the Advisory Council on Government Auditing Standards by U. S. Comptroller General David M. Walker.

He was President of the Atlanta Chapter of the AGA for the 1995-1996 program year, the AGA Southeastern Regional Vice President for the 1998-1999 program year, and completed a three year term on the AGA National Executive Committee in 2003. He currently serves as chair of the AGA Financial Management Standards Board, which offers advisory comments on emerging accounting and auditing pronouncements. Mr. Hinton was the recipient of the AGA National President's Awards for promotion of the CGFM Certification and his leadership as Chair of the Financial Management Standards Board in 2003 and 2006, respectively.

Mr. Hinton currently serves as Chair of the National State Auditor's Association (NSAA) E-Government Committee. In June, 2003, he was elected to the Executive Committee of the National State Auditor's Association. In 2005, Mr. Hinton completed a term of service as Chair of the Southeastern Intergovernmental Audit Forum

Carrie Hug, CGFM, CPA, Chief, Financial Standards and Grants Branch, U.S. Office of Management and Budget

Carrie Hug is the Chief of the Financial Standards and Grants Branch of Office of Federal Financial Management (OFFM) within the Office of Management and Budget (OMB). She is responsible for coordinating the development of government-wide policy on financial accounting standards, and for grants management.

Prior to her current position, Ms. Hug serves as the Deputy CFO and the Director of Financial Management and Acquisitions of the Federal Motor Carrier Safety Administration within the Department of Transportation (DOT). Before working at the FMCSA, Ms. Hug was a federal government consultant. Some of her former clients include: Center for Medicaid and Medicare Services, Internal Revenue Services, National Oceanic and Atmospheric Administration, Department of Housing and Urban Development, Defense Finance Accounting Service, and Department of Education. However, Ms. Hug actually started her federal career as an employee of the Federal Highway Administration and then went to the Office of the Secretary within the DOT. Ms. Hug is a CGFM and CPA. She holds a Masters Degree in Professional Accounting from Strayer University and a Bachelors Degree in German from Millikin University.

Richard Ingraham, Senior Health Insurance Strategist, SAS Institute

Richard Ingraham brings a unique understanding of the shared business & delivery issues, along with conflicting incentive structures, within the healthcare provider, payer and IT analytic industries. Richard has served in various executive capacities across both private and public entities within each of these three key driver industries of healthcare improvement. His insight into the opportunities for improved collaboration and coordination across the healthcare spectrum serves as a foundation for SAS's leadership within the Health & Life Sciences arena. Richard represents SAS in key industry gatherings including the Disease Management Association of America (DMAA), America's Health Insurance Plans (AHIP), and the National Health Care Anti-Fraud Association (NHCAA). Richard recently served on the National Anti-Fraud Project Executive Committee for the Office of the National Coordinator for Health Information Technology (ONC), administered through the American Health Information Management Association (AHIMA).

Since joining SAS in 1998, Richard has dedicated his efforts to provide industry knowledge for the Health & Life Sciences Division focusing on the health payer sector. He also directs a public webcast series "Predictive Analytics for Health Care" for SAS.

Matthew A. Jadacki, CGFM, CPA, Special Inspector General, Department of Homeland Security OIG

Mr. Matthew "Matt" Jadacki is the Special Inspector General for Gulf Coast Hurricane Recovery, under the Office of Inspector General, U.S. Department of Homeland Security (DHS/OIG). He joined DHS/OIG in October 2005. The Gulf Coast Hurricane Recovery Office focuses on preventing problems through a proactive program of internal control reviews and contract audits to ensure disaster assistance funds are being spent wisely.

He is also responsible for coordinating the audit activities of other federal Inspectors General who have an oversight responsibility for the funds transferred to their respective departments and agencies by the Federal Emergency Management Agency (FEMA) to assist in the disaster relief efforts.

Prior to joining DHS, Mr. Jadacki was the Chief Financial Officer/Chief Administrative Officer (CFO/CAO) of the National Weather Service, a component of the National Oceanic and Atmospheric Administration (NOAA) of the U.S. Department of Commerce (DOC). Before the National Weather Service, Mr. Jadacki was the Acting CFO of FEMA, managing eleven branches with over 200 employees and a \$12 billion budget. Prior to FEMA, he worked in the U.S. Department of State from 1987 to 1991 as an Audit Manager and in DOC as an Operating Accountant/Auditor from 1981 to 1987.

Mr. Jadacki holds a B.S. in Business Management from the University of Maryland, College Park, Maryland, and is both a Certified Public Accountant and Certified Government Financial Manager. He holds memberships in a number of societies, including the Association of Government Accountants, the American Institute of Certified Public Accountants, and the Virginia Society of Certified Public Accountants.

James A. Kissko, Deputy Inspector General, Social Security Administration

James A. Kissko was appointed to the position of Deputy Inspector General on August 7, 2005. In this capacity, Jim provides leadership and guidance in the planning, policy and program development and management of the Office of the Inspector General.

Jim has worked at the Social Security Administration (SSA) since 1986 in a variety of key executive positions. Most recently, he served as the Associate Commissioner for Electronic Services within SSA's Office of Operations, where he was responsible for directing the planning and development of electronic service delivery initiatives to improve the agency's service to the public and where he provided leadership to promote expanded e-Government within SSA. Previously, Jim served as the Acting Deputy Commissioner for Operations, the Assistant Deputy Commissioner for Operations, the Associate Commissioner for International Policy and as Senior Executive Officer for the Commissioner.

Prior to joining SSA, Jim had extensive experience in other Federal agencies, serving as Executive Director, Intra-Departmental Council on Indian Affairs and as Special Assistant to the Assistant Secretary for Human Development Services within the Department of Health and Human Services; and as Deputy Director, Division of Special Treatment Program, National Institute on Alcohol Abuse and Alcoholism in the U.S. Public Health Service. Jim holds degrees from Yale University and Cornell University.

Danielle Knighten, MBA, Ethics Audit and Compliance Specialist, City of San Diego, CA

Danielle Knighten has been employed with the City of San Diego for nine years, working in the Audit Division of the City Auditor and Comptroller's Office until January 30, 2006 when she transferred to the newly formed Mayor's Office of Ethics and Integrity. She has a B.S. in Business Administration with a concentration in Accounting as well as a Master of Business Administration. Danielle was instrumental in the implementation of the Employee Hotline and continues to manage the hotline.

Joseph Koletar, DPA, CFE, Retired, Former Senior Executive, Federal Bureau of Investigation

Over twelve years' experience as an Executive Director, Principal, and Director in the Fraud and Investigations practices of Ernst & Young LLP and Deloitte & Touche LLP. During this time Joe conducted and managed investigations in retail, manufacturing, hospitality, health care, energy, banking, financial services, transportation, intellectual property, and not-for-profit. Matters addressed included: executive defalcations, conflict of interest, revenue recognition, channel stuffing, sales commission schemes, Foreign Corrupt Practices Act, anti-money laundering controls, protection of intellectual property, due diligence, fraud vulnerability assessments, compliance testing, and crisis management preparedness.

Joe's work has taken place throughout the United States and in sixteen foreign countries, and has involved working with many premier law firms, to include: Skadden Arps, Dewey Ballantine, O'Melveny & Myers, and Gibson Dunn.

Joe served for twenty-five years as a Special Agent and Senior Executive in the FBI, holding positions as Special Agent in Charge, Inspector, and Section Chief. At the time of his retirement, he was the national program manager for the Witness Protection Program, all criminal undercover operations, surveillance and aviation operations, and White House Background Investigations. Prior to joining the FBI, he was an Intelligence Officer in the United States Army Special Security Group.

Joe holds a Bachelor of Arts degree from the Pennsylvania State University, a Master of Science in Industrial Administration from George Washington University, and a Master of Public Administration and a Doctor of Public Administration from the University of Southern California. He wrote his Doctoral dissertation on "Codes of Ethics In Complex Organizations: Assessing Implementation Strategies and Organizational Benefit." He is also a graduate of the Program for Senior Managers in Government at Harvard University, and the Senior Executive Officers Course at the Australian Police Staff College.

He has written extensively on fraud and related matters for professional journals, has been quoted in The New York Times, and interviewed on National Public Radio. In 2003 his book, "Fraud Exposed: What You Don't Know Could Cost Your Company Millions," was published by John Wiley & Sons. His second book, "The FBI Career Guide," was published by AMACOM, the publishing arm of the American Management Association, in 2006. He is also the author of three sections in The Encyclopedia of Law Enforcement (Sage Publications, 2004). Joe serves on the editorial review board of The CPA Journal, and has been a guest lecturer at the University of Pennsylvania Law School, the Pennsylvania State University, Villavona University, and the Louisiana State University. He has also made numerous presentations to groups such as the American Management Association, the American Institute of Certified Public Accountants, the Institute of Internal Auditors, the American Accounting Association, and the Royal Institute of International Affairs.

Joe is a Certified Fraud Examiner and the former Chairman of the Board of Regents of the Association of Certified Fraud Examiners, the highest elected position in that 34,000-member Association. He was named a Fellow of the Association in 2003.

Gregory D. Kutz, CGFM, CPA, Managing Director, Forensic Audits and Special Investigations Unit (FSI), US Government Accountability Office

Mr. Kutz is the Managing Director of GAO's Forensic Audits and Special Investigations Unit (FSI). The mission of FSI is to provide the Congress with high quality forensic audits and investigations of fraud, waste, and abuse, and evaluations of security vulnerabilities and other requested investigative services. This Unit also monitors and manages fraud, waste, and abuse tips received through GAO's fraud hotline.

Mr. Kutz graduated from the Pennsylvania State University in 1983. He joined the Washington, D.C. office of KPMG Peat Marwick immediately after graduation. During his 8 years at KPMG he worked as a financial auditor and financial consultant.

In 1991, Mr. Kutz joined the Government Accountability Office. As a Senior Executive at GAO, Mr. Kutz has been responsible for reports issued by GAO and testimony relating to credit card fraud and abuse, business systems modernization, sales of excess property, improper premium class travel, contractor abuse of the federal tax system, Hurricane Katrina fraud, military pay problems at the Department of Defense, and security issues such as airport security and smuggling of nuclear materials across our nations borders. In addition, Mr. Kutz has prior experience with financial and operational management issues at the Internal Revenue Service, the financial condition and cost recovery practices of DOE's Power Marketing Administrations, the Tennessee Valley Authority, and Amtrak.

Mr. Kutz is a Certified Public Accountant (CPA) and a Certified Government Financial Manager (CGFM).

Cindy Liebes, Assistant Regional Director, Federal Trade Commission

Cindy Liebes received her law degree in 1984 from the Cumberland School of Law at Samford University in Birmingham Alabama. She has been with the Federal Trade Commission since 1986, and is currently the Assistant Regional Director for the Southeast Region. Ms. Liebes is responsible for supervising and litigating various law enforcement actions involving a variety of consumer protection issues, including: online privacy; fraudulent Internet schemes; deceptive telemarketing fraud; business opportunity scams; consumer credit statute enforcement; and other unfair and deceptive trade practices. She also regularly conducts seminars and gives outreach presentations to business and consumer groups, and has appeared on numerous television and radio broadcasts to discuss various consumer fraud and credit issues.

Bertis B. Little, Ph.D., Associate Vice President for Research and Professor, Tarleton State University Background

The University of Texas – Austin

- Ph.D., Human Genetics and Biology/ Applied Mathematics (1979 – 1983)
- Postdoctoral Study: Probability Theory and Mathematics (1984-1985)
- Lecturer, Human Genetics/Biology (1983-1985)

University of Texas Southwestern Medical School – Dallas

- Research Assistant Professor, Clinical Genetics / Bioinformatics, 1985 -1987

- Assistant Professor, Clinical Genetics, 1988-1990
- Associate Professor, Clinical Genetics, 1991-1999

Tarleton State University – Texas A&M University System

- Assistant VP for Research, 1998-1999
- Associate VP for Research, 1999- Present
- Professor, Mathematics and Computer Science, 2000 – present

Publications

- Three medical textbooks on obstetric pharmacology (1992, 1998, 2006)
- One medical textbook on psychiatric treatment in pregnancy (2001)
- Two dozen book chapters in medicine, human genetics, computer science, mathematics, and economics (1984 – 2006)
- More than 100 peer reviewed medical and scientific articles in professional journals (1981-2006)

Recent Activities

- Top 100 Reviewer, Obstetrics and Gynecology, 2003
- Best Paper in Applied and Agricultural Economics, 2004
- International Scientific Advisory Board, Data Mining Programs, Wessex Institute of Technology, UK, 2005 – present
- Editorial Board
 - o Annals of Human Biology (London) 2003-present
 - o American Journal of Human Biology (Cambridge) 1989 – 2002
- Expert peer reviewer
 - o 32 professional journals
 - o National Science Foundation
 - o Department of Homeland Security

Ron Maxwell, CIA, CFE, Chief Internal Auditor, City of Tulsa

Work History: Ron Maxwell is Chief Internal Auditor of the City of Tulsa (1989-present). He joined the City in 1988 to help start-up the City's first Internal Auditing Division to prepare for a change to a strong Mayor-Council form of government effective May 1990. Before joining the City of Tulsa, Ron had 14 years bank internal auditing and fraud examination experience. As General Auditor of a \$2 billion national bank, Ron worked over 300 fraud examinations and served on the bank's Hostage Money Committee, Polygraph Committee and Bomb Search Team.

Professional History: Ron is a member of the Institute of Internal Auditors (IIA) since 1982 and the Association of Certified Fraud Examiners (ACFE) since 1997. He earned the Certified Internal Auditor designation in 1983 and became a Certified Fraud Examiner in 1997.

Ron has held various positions with the Tulsa Chapter IIA and was Chapter President in 1998-99. He received the Tulsa Chapter Auditor of the Year award in 1993-94. Ron is currently the Certified Internal Auditor Examination Committee Chairman (2000-present) and a member of the Tulsa Chapter Board of Governors (1999-present). Ron's service to the internal auditing profession and involvement with the CIA Examination contributed to the Tulsa Chapter winning the IIA International Marketing Affiliate Program Award in 2002 and the Lawrence B. Sawyer Award in 2003.

Education: B.S.B.A –Accounting Major, Oklahoma State University 1976; graduate of the School for Bank Administration, University of Wisconsin 1984.

Janet McHard, MBA, CPA, CFE, CFD, Manager, Meyners & Company, LLC

Janet leads our fraud investigation and prevention team. She is a Certified Fraud Examiner (CFE), a certification bestowed upon examination by the Association of Certified Fraud Examiners (ACFE). She also holds a CPA in the State of New Mexico. Janet also is a Certified Fraud Deterrence Analyst (CFD), a designation offered by the National Association of Certified Valuation Analyst (NACVA). Janet joined Meyners + Company in 1998.

Janet has received special training in fraud prevention and investigation from ACFE, NACVA, and through the University of New Mexico's Financial Investigators Certificate Program. She has also helped create and oversees our FraudGuard engagements. FraudGuard is a program designed to help small to medium sized businesses identify and mitigate their risks of internal fraud.

Prior to joining Meyners + Company, Janet was a staff accountant and litigation support specialist with an international accounting and consulting firm. Her background also includes work as a legal secretary and administrative assistant for a law firm and business manager for a medical office.

Janet holds a Bachelor of Arts from the University of New Mexico as well as an MBA from UNM's Robert O. Anderson Graduate School of Management. She is former President of the Board of Directors and currently a member of the National Board of Advisors of Keshet Dance Company. She also is a board member of the Albuquerque Softball/Baseball Hall of Fame has volunteered her time with the American Softball Association and New Mexico United States Specialty Sports Association.

Brian D. Miller, JD, Inspector General, U.S. General Services Administration

Following nomination by President George W. Bush, the United States Senate confirmed Brian D. Miller as the Inspector General of the U.S. General Services Administration on July 22, 2005. Mr. Miller is responsible for directing nationwide audits and investigations of federal procurement involving GSA. Mr. Miller also is a member of the President's Council on Integrity and Efficiency and participates in the U.S. Department of Justice Hurricane Katrina Task Force.

Mr. Miller has served in a variety of senior-level positions in the federal government for nearly two decades. For the last three and half years, Mr. Miller served as the Counsel to the United States Attorney for the Eastern District of Virginia, Paul J. McNulty. As part of the leadership team, he participated in the senior management and the establishment of initiatives and priorities of the office, such as the recent procurement fraud initiative.

Mr. Miller has over twelve years of experience as an Assistant United States Attorney for the Eastern District of Virginia, where he participated in many high-profile cases, such as the prosecution of Zaccarias Moussaoui. At the United States Department of Justice, Mr. Miller was selected to be part of the legal team representing former Attorney General John Ashcroft in a series of lawsuits filed by individuals detained in connection with investigations of the events of September 11, 2001. The Department of Justice also asked Mr. Miller to take over a prosecution in another district that was in jeopardy because of the misconduct of the lead investigator. Part of Mr. Miller's mandate in that case was "to investigate the investigation."

As an Assistant U.S. Attorney, Mr. Miller supervised numerous complex audits and investigations involving procurement, grant and healthcare fraud. He prosecuted one of the first and largest science fraud cases, U.S. v. Excel Corp. et al., for which he received the Director's Award from the Executive Office for U.S. Attorneys.

Mr. Miller has also served as Senior Counsel to the Deputy Attorney General and the Special Counsel on Health Care Fraud and represented the United States at treaty negotiations in Geneva, Switzerland, on matters relating to health care. He began his career in private practice and earned his law degree from the University of Texas.

Samuel T. Mok, CGFM, CIA, Chief Financial Officer, U.S. Department of Labor; Member, AGA National Executive Committee

Mr. Samuel T. Mok was confirmed by the U.S. Senate in January 2002 as the Chief Financial Officer of the U.S. Department of Labor. Previously he served as Managing Member of Condor Consulting LLC, Comptroller and the first career CFO of the U.S. Department of the Treasury, U.S. Foreign Service Officer, and Captain in the U.S. Army. Additionally, he was the Director of Accounting for Time-Life Books and Treasurer of U.S. News and World Report.

In 2006, Mr. Mok received the prestigious Donald L. Scantlebury Memorial Award for Distinguished Leadership in Financial Management Improvement, was named to the "Fed 100" by Federal Computer Week and was the recipient of the Association of Government Accountants (AGA) Washington, DC, Chapter Einhorn/Gary Award. In 2005, he received the AGA Distinguished National Leadership Award. Mr. Mok serves on the Republic of the Marshall Islands Trust Fund Committee and the General Administration Board of the U.S. Department of Agriculture Graduate School. He was elected to be a Fellow for the National Academy of Public Administration (NAPA) in 2005 and serves on the Government Accountability Office Advisory Council on Government Audit Standards. He is the Vice Chairman of the Board of Trustees for the Academy for Government Accountability and is a 2006 Distinguished Practitioner in Residence at the University of Kentucky Martin School of Public Policy and Administration.

Mr. Mok received his B.S. in Accounting from Fordham University and a M.A. in Accounting from The Catholic University of America. He is a Certified Government Financial Manager (CGFM) and a Certified Internal Auditor (CIA).

Mr. Mok and his wife, Nancy, reside in Maryland. They are the proud parents of two grown children, both attorneys, and five grandchildren.

Erin Murphy, Division of Local Government Services and Economic Development, Applied Technology Unit, Office of the State Comptroller, State of New York

Erin has been with the Comptrollers Office for six years. In that time period she has served in a number of capacities. Starting as a field examiner with the Division's Statewide Audit Unit - she performed performance audits on a number of school districts throughout New York State. There after Erin joined the Central Unit of Identification, where she worked on a team to develop indicators to identify fiscally stressed municipalities and school districts. She assisted in the development and testing of the Division's Enhanced Risk Assessment system (ERA). Most recently Erin has been working in the Applied Technology Unit. In this Unit Erin acts a resource to the Division in their use of technology. This includes integrating automated testing into the audit process, keeping examiners informed on key internal control issues with regard to IT systems, as well as bringing the latest technology tools into the field for examiners.

Cynthia T. Osga, CGFM, Internal Control Specialist, State of Michigan, Department of Human Services

Cindy Osga works for the State of Michigan, Department of Human Services, as the department's internal control specialist. Her responsibilities include the completion of the biennial internal control evaluation and preparation of the biennial internal control report to the governor, as well as providing technical assistance and training for internal controls. Cindy is responsible for implementing a COSO approach to evaluate of the department's internal control structure and a COBIT approach to evaluate the department's information technology environment. These approaches result in approximately 200 programs, offices, and administrations evaluating their internal controls, as well as twelve critical IT systems.

Cindy also works on special projects related to financial reviews and technical assistance to nonprofit agencies funded by the department. Cindy previously worked for the Michigan Department of Transportation and the Michigan Jobs Commission.

Cindy Osga is a Certified Government Financial Manager (CGFM) and has served on AGA's National Executive Committee as the Senior Vice President of Regional Services for Section I, and as the NEC liaison to AGA's Ethics Board. She previously served on the RVP team for the Ohio-Michigan Region. Cindy joined the Lansing AGA Chapter in 1992 and has been active with the chapter since that time. She has served in many board positions since 1993 including community service director, awards and nominations director, treasurer, president-elect, president, past president, and chapter historian. Cindy is the recipient of AGA's National President Award for her contributions to the AGA Leadership Manual, the Platinum Level Regional Vice President Award, and has received numerous chapter awards.

Cindy graduated from Grand Rapids Junior College and Ferris State College.

Linda Steele, CFE, CGFO, Comptroller, City of Mobile

Linda Steele has been employed with the City of Mobile for 25 years and serves as the Comptroller. She has a B.S. in Business Administration degree with a concentration in Accounting as well as a Master of Business Administration. Linda is a member of the Government Finance Officers' Association and has served in many board positions in the state organization. She is a Certified Government Finance Officer and a Certified Fraud Examiner. Linda was responsible for implementing a Fraud Hotline for the City. She will soon be leaving her public position and joining a Forensic Accounting Consulting practice in Mobile.

Leslie Ward, CIA, CGAP, City Auditor, City of Atlanta

Leslie Ward has served as City Auditor for the City of Atlanta since October 2001. She is Atlanta's first independent city auditor, reporting to an audit committee that includes 3 citizen members, as well as representatives of the Mayor and the City Council. She and her staff are charged with auditing the financial management and performance of city programs, activities, and contractors.

Ms. Ward serves on the Government Relations Committee of the Institute of Internal Auditors, the executive committee of the Southeastern Intergovernmental Audit Forum, and the US Comptroller General's domestic working group. She was president of the National Association of Local Government Auditors in 1996-97 and served on the Advisory Council on Government Auditing Standards from 1999 through 2001.

Ms. Ward was Deputy City Auditor for Kansas City, Missouri from 1991 to 2001. She joined the office in 1988 and had a primary role in expansion of the office's performance audit capabilities. She also has worked as a performance auditor for the Tennessee Division of State Audit and as a research analyst for the Vanderbilt Institute of Public Policy Studies.

Ms. Ward has an undergraduate degree from Tennessee State University and a master's degree from Vanderbilt University, both in political science, as well as an MBA from the University of Missouri-Kansas City. She is a Certified Internal Auditor (CIA) and a Certified Government Audit Professional (CGFM).