

AGA Internal Control & Fraud Conference
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Speaker Biographies

James H. Angel, Jr., Director, Federal Deposit Insurance Corporation

Mr. Angel has more than 30 years of experience in risk management and internal controls. He began his career at the Federal Reserve Board of Governors in the mid-1970's and served as an operations analyst developing internal controls governing cash and fiscal operations throughout the Federal Reserve System, nationwide. Following his tenure with the Federal Reserve System, he was involved in partnerships with risk management consulting firms for 18 years, and worked with more than 400 financial institutions worldwide in support of Lloyd's of London, Chubb, AIG and other providers of fraud insurance, doing loss prevention and loss investigation work, as well as earnings improvement, disaster recovery and other projects for financial institutions. Mr. Angel returned to government service in 1997 at the U.S. Department of the Treasury, where he served at headquarters as the Assistant Director for Internal Control and had oversight responsibility for the adequacy of internal controls throughout Treasury's bureaus. In June of 2004, he joined the Federal Deposit Insurance Corporation as the Director of the Office of Enterprise Risk Management.

Mr. Angel has a Bachelor of Arts Degree in Political Science from the Ohio State University and has been a member of the Association of Certified Fraud Examiners since 1992. He also served as an officer in the U.S. Army during the conflict in Vietnam.

Sally Clark Beecroft, Senior Policy Analyst, Financial Integrity Analysis Branch, U.S. Office of Management and Budget

Sally Clark Beecroft is currently a senior policy analyst in the Financial Integrity and Analysis Branch, Office of Federal Financial Management, Office of Management and Budget. In this role, she is responsible for the government-wide implementation of the Improper Payments Information Act (IPIA) and the Recovery Auditing Act, as well as managing the President's Management Agenda scorecard, entitled, "Eliminating Improper Payments." In addition, she manages the government-wide Travel and Purchase Card Programs.

In the immediate aftermath of Hurricanes Katrina and Rita, she began serving on the OMB interagency task force for Federal coordination of benefits. This effort entailed extensive development and review of agency plans to ensure that diligent post-payment audits were going to be conducted to offset the relaxed eligibility criteria that were necessary to ensure rapid deployment of benefits. She remains an active member of the Disaster Assistance Improvement Plan interagency task force.

Prior to working at OMB, she was Special Advisor to the Deputy CFO for five years at the U.S. Department of Education. Her primary focus in this capacity was serving as senior aide to the Chair of the Improper Payments Committee under the CFO Council, resulting in her becoming a recognized expert in the field of Federal improper payments. As a result of her efforts on this CFO Council Committee, she earned the Better Government award, conferred annually by the PCIE/ECIE in recognition of efforts that improve the Federal Government.

She has more than 20 years Federal experience, having previously worked for the Small Business Administration and the Department of Veterans Affairs. She also has 10 years of private sector experience, having been part-owner of a restaurant and office manager for a busy surgical practice.

She holds a Bachelor of Science degree from George Mason University, graduating summa cum laude, and is working on her Master's degree in Management. She is a member of the AGA, the American Association for Budget & Program Analysis, and the American Association of University Women. She lives in Northern Virginia with her husband, and her daughter is a senior at The College of William and Mary.

William J. Cordrey, CGFM, CPA, Assistant Director, U.S. Government Accountability Office

Bill Cordrey is an Atlanta-based Assistant Director for the U.S. Government Accountability Office (GAO). He has led audits spanning a wide range of activities including Army equipment and Navy inventory. As a financial auditor, Bill has led the financial audit of IRS's quarter of a trillion dollars in uncollected taxes. Currently Mr. Cordrey leads GAO's audits that partner financial auditors with professional investigators to investigate businesses that abuse the federal tax system and what can be done about it. This partnership of auditors and investigators has identified many instances of abuse of the tax system by federal contractors resulting in improvements in the operations of several federal agencies as well as tens of million of dollars of increased tax collections. Mr. Cordrey is a Certified Public Accountant and a Certified Government Financial Manager.

Jane Duffield, Chief, Payment Accuracy Branch, Food Stamp Program, Food and Nutrition Service, U.S. Department of Agriculture

Jane Duffield is Chief of the Payment Accuracy Branch in the Food Stamp Program, USDA Food and Nutrition Service (FNS). The Branch is responsible for payment accuracy activities including Quality Control (QC) settlement agreements, appeals and new investment activities. The branch also covers recipient claims and recipient fraud policy for the Food Stamp Program.

Jane has been with the Food and Nutrition Service for 18 years, most of which she spent working to implement Electronic Benefits Transfer (EBT) systems for food stamps nationwide.

Jane has a B.A. in International Relations and Economics from Mary Washington College and a Masters of Public Administration from George Washington University.

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

The Honorable David R. Dugas currently serves 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 was sworn in as interim United States Attorney on October 17, 2001, pending his confirmation by the Senate. 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.

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 of 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 has received national recognition for his work as U.S. Attorney. In 2005, he was named U.S. Attorney of the Year by the Federal Law Enforcement Officers Association. In 2006, Attorney General Alberto Gonzales awarded Mr. Dugas the Attorney General's Medallion for Distinguished Service in recognition of his leadership of federal law enforcement following the unprecedented devastation of Hurricane Katrina. Also in 2006, the President's Council on Integrity and Efficiency presented Mr. Dugas with a distinguished service plaque for his leadership of the Hurricane Katrina Fraud Task Force. In 2004 Mr. Dugas was named Federal Prosecutor of the Year by the Louisiana Crime Victims' Alliance.

Mr. Dugas currently serves as Chairman of the Attorney General's Environmental Issues Advisory Subcommittee. 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.

Mr. Dugas regularly lectures 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.

John Hall, CPA, President, Hall Consulting, Inc.

John Hall is the president of Hall Consulting, Inc., headquartered in Chicago. Hall Consulting specializes in skills training programs for auditors, management groups and CPAs. John's personal specialty is fraud awareness and fraud risk management. He also partners with R.L. Townsend & Associates of Dallas in audits of construction and related contract services.

Mr. Hall has over 30 years of experience as a consultant, speaker and business owner and in public accounting, internal auditing, and corporate management positions. He is a member of the American Institute of CPAs and the Institute of Internal Auditors. John resides in Vail, Colorado.

William D. Hamel, Assistant Inspector General for Investigations, U.S. Department of Education

William D. Hamel started his federal career in 1989 as an auditor with the U.S. General Accounting Office (now the U.S. Government Accountability Office) in New York City. In 1991 he became a Criminal Investigator (Special Agent) with GAO's Office of Special Investigations, conducting investigations of fraud in housing, transportation, and federal student aid programs. In 1995 he transferred to the Office of Inspector General at the Treasury Department and conducted internal affairs investigations of corrupt law enforcement personnel. In 1997 he joined the Office of Inspector General at the Department of Health and Human Services to conduct healthcare fraud investigations. In 1999 he moved to Washington, DC for a second tour with GAO, this time supervising GAO's grants, entitlements and program fraud unit. He joined the U.S. Department of Education, Office of Inspector General in 2001 and has served as a headquarters Desk Officer, a Special Agent in Charge, and currently as the Assistant Inspector General for Investigations. He has a Bachelors degree in Philosophy from Bard College, in Annandale, NY, and a Masters degree in Criminal Justice from John Jay College of Criminal Justice in New York City.

Barbara Harris, CPA, Chief Financial Officer, Centers for Disease Control (Invited)

As the Chief Financial Officer for CDC, Barbara Harris helps to ensure that the agency exhibits the highest degree of financial integrity and fiscal stewardship of the public funds entrusted to it. She is the executive official responsible for the proper execution of the budget—among the most complex in the Department of Health & Human Services, with over 200 programs, projects and activities. She provides proactive oversight of the processes and systems to ensure that funds are obligated to achieve the greatest public health impact in an accurate and timely manner. Her department has implemented the Unified Financial Management System as well as the Office of Management and Budget A-123 initiative, the federal government's equivalent of Sarbanes-Oxley in the private sector, for internal financial controls. She joined CDC as a Management Analyst with the Agency for Toxic Substances and Disease Registry (ATSDR) in 1988.

Ms. Harris is a Certified Public Accountant and earned a Bachelor's Degree in Business Administration from East Tennessee State University. She began her career as a revenue agent for the Internal Revenue Service in both Johnson City and Knoxville, Tennessee. She initially came to Atlanta in 1988, taking a position at the Environmental Protection Agency (EPA), working in the Superfund program, and then joined ATSDR.

She and her husband Chris love to travel and are avid supporters of the University of Georgia football team.

Janet Hayes, CPM, Director, Public Audit Interface Division, Office of the State Auditor, State of North Carolina

JANET C. HAYES— Director of the Management Services and Non-Governmental Compliance Division within the North Carolina Office of the State Auditor, Ms. Hayes has 20+ years of auditing experience with state government. Her division has direct responsibility for oversight and monitoring of the reporting requirements for state grant funds, which includes assessment of state agency monitoring efforts and authority to directly audit grantee records. Additionally, she is responsible for providing a resource for state agencies, non-governmental groups involved in public service, and the general public through training, identification of best practices for accountability, and general assistance in locating the correct state agency to answer specific questions.

Ms. Hayes holds a Masters in Business Administration from North Carolina Central University and a Bachelor of Arts in Political Science from the University of North Carolina at Chapel Hill. She is a Certified Public Manager and a Certified Internal Controls Auditor.

Ms. Hayes' extensive experience in state and local government and private industry gives her a unique perspective in the need for accountability and sound recordkeeping. Ms. Hayes served as the Performance Audit Manager for the North Carolina Office of the State Auditor from 1996 through 2005. In that role, Ms. Hayes directed audits of state agencies and programs designed to identify economies and efficiencies and to assess overall program performance. She had direct responsibilities for some of the largest performance audits conducted in the state, including the audits of the Department of Transportation, the Department of Revenue, and the Mental Health System.

Prior to joining the Office of State Auditor in 1985, Ms. Hayes held positions as Corporate Controller for a private company, technical analyst on environmental audits, paralegal with a local legal firm, and bookkeeper with a CPA firm.

Joseph A. Kapelewski, CGFM, CPA, CIA, Assistant Director, Accounting and Internal Control Compliance Oversight Unit, Department of Accounts, Commonwealth of Virginia

A native of the small town of Mt. Pleasant, PA. Graduated in 1983 with Honors from St. Vincent College in Latrobe, PA (home of Arnie Palmer, Rolling Rock, and the Pittsburgh Steelers Training Camp) with a Bachelor's degree in accounting.

Work experiences with the Federal, State and Local government levels and as a government contractor. Five years as a State Agency fiscal director, 17 years in various forms of auditing, and the last year leading the Commonwealth's Statewide Internal Control initiative known as the Agency Risk Management and Internal Control Standards, (ARMICS).

Active in AGA in various local, regional and national positions including three years on the National Executive Committee and past Chairman of the National Ethics Board.

Married with Children: All academically bright but none pursuing accounting as a profession.

Bertis B. Little, Ph.D., Associate Vice President for Research and Professor of Computer Science and Math, 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

John P. McCarty, Assistant Inspector General for Investigation, U.S. Department of Housing and Urban Development

Mr. McCarty was appointed as the Department of Housing and Urban Development (HUD) Assistant Inspector General of Investigation in November of 2006.

As the Assistant Inspector General for Investigation, Mr. McCarty is responsible for the direction of all investigations of fraud in HUD programs encompassing areas such as mortgage fraud, public corruption in grants and procurements, and housing subsidy and equity skimming fraud. Other oversight and investigative activity includes proactive strategies to combat fraud in the Gulf Coast Recovery efforts and inspections and evaluations of program delivery. These investigations are managed through five headquarter divisions, eight regional offices and 32 field offices around the country.

Mr. McCarty's 33 years of federal law enforcement began with the United States Secret Service where he served in roles of increasing responsibility and achieving notable accomplishments. Mr. McCarty came to the HUD OIG from the Department of Treasury, Office of Inspector General.

Since joining the HUD OIG in 2002, Mr. McCarty has directed two of the Office of Investigation headquarters' divisions and served as the Office of Investigation's Deputy Assistant Inspector General. In these capacities he oversaw national criminal investigations, major fraud initiatives to support HUD programs, computer forensics work, and formulation of investigative policies.

Mr. McCarty received a Bachelor of Science degree in Business Administration from Xavier University in Cincinnati, Ohio. He is a graduate of the National Defense University's National War College with studies in National Security Strategy and Defense Policy Issues.

Loren J. Phillips, CGFM, Senior Associate, Internal Controls & Quality Assurance, National Science Foundation

Loren Phillips works for the National Science Foundation (NSF) in the Division of Financial Management as a senior associate, with the new responsibility of managing the Agency's internal controls program. She has been in her new position for less than a year. Prior to her current position, she held the positions of Chief of Accounting and Section Chief of Financial Statements at NSF. She has been with NSF her entire federal career. She earned a bachelors of Science degree in Accounting from Florida Agriculture and Mechanical University.

Thomas J. Sadowski, CGFM, CPA, Director of Accounting, OA - Division of Accounting, State of Missouri; AGA Past National President, AGA Past National Treasurer, AGA National Treasurer

Tom Sadowski, CGFM and CPA, is Director of Accounting for the State of Missouri.

Tom previously served as Director of Accounting for the University of Missouri – Columbia (MU). He also served as Director of Administration and Director of Information Systems for the Missouri Department of Revenue. He started in the accounting field at the Missouri State Auditor’s Office, where he last served as Director of State Audits.

Tom has a Master of Public Administration from MU and a BA in Accounting from the University of South Florida. He is a Past National President and Past National Treasurer of the Association of Government Accountants. Tom has served on and chaired a variety of AGA boards and committees. He also chaired the Governmental Accounting Committee of the Missouri Society of CPAs.

Tom currently is a member of the AGA Journal Editorial Board and of the Advisory Council of the Academy for Government Accountability.

Tom lives in Jefferson City, Missouri with his wife Jatha. They have three children, Grant, Cale and Kaitlyn.

Tom enjoys history and reading in addition to volunteer activities.

Edward Slevin, Director, Computer Assisted Assessment Techniques (CAATs), Office of the Inspector General, U.S. Postal Service

Ed Slevin is the Director of the CAATs (Computer Assisted Assessment Techniques) team within the U.S. Postal Service, Office of Inspector General. He received a B.I.S. degree in Information System Auditing from George Mason University and his M.S. in Information Systems Technology from The George Washington University. Ed is a CISA (Certified Information Systems Auditor) and a member of the Information Systems Audit and Control Association. He is also a member of the steering committee for the Interagency Investigative Data Mining Working Group (IIDMWG). Ed began his auditing career within the Banking Industry before moving over to local government at Fairfax County in Virginia. He then moved on to the Inspector General community first at the House of Representatives and currently at the U.S. Postal Service. Ed has attained extensive experience in managing the support of and developing innovative solutions for investigative and audit teams, culminating with today’s Data Mining/Continuous Auditing initiatives.

Leon R. Young, Independent Consultant and Educator,

Leon is a trainer, a teacher, and a motivational speaker.

He has spoken to many groups at various conferences and he has developed a reputation for his strong facilitation skills as well as his ability to deliver his message with humor and relevance.

Leon has spoken on Ethics to several conferences. He was the keynote speaker for the annual conference of the AGA of New Mexico this year. He has addressed the State Auditors of Maine, the TCTC (AGA) of New York as well as the PDC of the AGA in 2005. He has spoken to the DC Chapter of the AGA.

For the past two years, Leon has spoken to the American Society of Military Comptrollers at their annual conference.

Leon is an adjunct Associate Professor at the University of Maryland University College where he teaches and evaluates in the Experiential Learning Program as well as Behavioral and Social Sciences.

A resident of Santa Fe, New Mexico, Leon travels the country conducting training and giving speeches.