

**AGA Internal Control & Fraud Conference  
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**Speaker Biographies**

**Neil M. Barofsky, Special Inspector General for the Troubled Asset Relief Program, U.S. Department of Treasury**

Neil M. Barofsky was appointed Special Inspector General for the Troubled Asset Relief Program on December 8, 2008. In this capacity he is responsible for auditing and investigating the purchase, management, and sale of assets under the Troubled Asset Relief Program ("TARP"), a \$3 trillion dollar program. His primary goal is to promote economic stability by protecting the interests of American taxpayers, the very people who funded the TARP program. He carries out this goal by facilitating transparency and providing oversight through audits and robust criminal and civil enforcement.

Prior to assuming the position of Special Inspector General, Mr. Barofsky was a federal prosecutor in the United States Attorney's Office for the Southern District of New York for more than eight years. In that office, Mr. Barofsky was a Senior Trial Counsel who headed the Mortgage Fraud Group, which investigated and prosecuted all aspects of mortgage fraud, from retail mortgage fraud cases to investigations involving potential securities fraud with respect to collateralized debt obligations. One of the matters that Mr. Barofsky supervised was the broad investigation into the \$55 trillion credit default swap market, which was conducted in partnership with the New York State Attorney General's Office. Mr. Barofsky also had extensive experience as a line prosecutor leading white collar prosecutions during his tenure as a member of the Securities and Commodities Fraud Unit, which included the case that led to the conviction of the former President of Refco Inc., Tone Grant, and the guilty plea of Phillip Bennett, Refco's former Chief Executive Officer. Mr. Barofsky received the Attorney General's John Marshall Award for his work on the Refco matter. Mr. Barofsky also led the investigation that resulted in the indictment of the top 50 leaders of the Revolutionary Armed Forces of Colombia (FARC) on narcotics charges, a case described by the then Attorney General as the largest narcotics indictment filed in U.S. history.

Mr. Barofsky is a magna cum laude graduate of the New York University School of Law.

**Germain E. DeSeve, Special Advisor to the President, Assistant to the Vice President and Special Advisor to the OMB Director for Implementation of the Recovery Act, U.S. Office of Management and Budget**

Mr. DeSeve is the former Deputy Director for Management of OMB. During his tenure in this position, he played a major role in coordinating the highly-successful federal approach to dealing with the "Y2K" computer problem. He was most recently the Chairman of Strategies and Solution LLP, which provides sustainability and consulting services to governments and non-profits. He spent the previous eight years as a professor at the University of Maryland's School of Public Policy, as a Senior Fellow at James MacGregor Burns Academy of Leadership, and currently serves as a Senior Lecturer at the Fels Institute for Government of the University of Pennsylvania

Mr. DeSeve has served in all three levels of government. In addition to his role as Deputy Director for Management at OMB, he worked as the Controller for OMB and as the Chief Financial Officer at the U.S. Department of Housing and Urban Development. Mr. DeSeve was also Special Assistant to the Governor of the Commonwealth of Pennsylvania and Director of Finance for the City of Philadelphia.

In the private sector, Mr. DeSeve worked at KPMG Peat Marwick as a partner and national industry director, at Merrill Lynch Capital Markets as a Managing Director and at Affiliated Computer Services as a Senior Vice President. He established and led several consulting firms, including Public Financial Management Incorporated.

Mr. DeSeve has published numerous works on the federal budget, financial management, and information technology. He received a B.S. in Labor Economics from Cornell University and his Master of Government Administration in Public Finance from the University of Pennsylvania.

### **Earl E. Devaney, Chair, Recovery Accountability and Transparency Board, Executive Office of the President**

Earl E. Devaney was appointed by President Obama on February 23, 2009 to chair the Recovery Act Accountability and Transparency Board (Board). In this role, Mr. Devaney will lead the Board in its dual mission of delivering unprecedented levels of transparency through Recovery.gov and coordinating and conducting oversight of Recovery funds to prevent fraud, waste of abuse.

Devoting his full attention to his duties as Board Chairman, Mr. Devaney is on leave as the Inspector General for the Department of the Interior. He was nominated by President Clinton on July 1, 1999 to be the seventh Inspector General for the Department of the Interior, and confirmed by the full Senate on August 3, 1999. As head of the Office of Inspector General, he was responsible for overseeing the administration of a nationwide, independent program of audits, evaluations, and investigations involving the Department of the Interiors programs and operations. Mr. Devaney transformed the Office of Inspector General into an innovative organization dedicated not only to detecting fraud, waste, and mismanagement, but also to assisting the Department in identifying and implementing new and better ways of conducting business. Mr. Devaney and his team of senior managers worked diligently toward developing strong working relationships with senior departmental managers, congressional staff and key congressmen and senators. Armed with a philosophy that blends cooperation with strong oversight and enforcement, the Office of Inspector General for the Department of the Interior made significant advances under the leadership and vision of Mr. Devaney.

Mr. Devaney began his law enforcement career in 1968 as a police officer in his native state of Massachusetts. After graduating from Franklin and Marshall College in 1970 with a degree in Government, he became a Special Agent with the United States Secret Service.

At the time of his retirement from the Secret Service in 1991, Mr. Devaney was serving as the Special Agent-in-Charge of the Fraud Division and had become an internationally recognized white collar crime expert regularly sought by major media outlets. During his tenure with the Secret Service, Mr. Devaney was the recipient of five U.S. Department of Treasury Special Achievement Awards and numerous honors and awards from a wide variety of professional organizations.

Upon leaving the Secret Service, Mr. Devaney became the Director of the Office of Criminal Enforcement, Forensics and Training for the U.S. Environmental Protection Agency. In this position, Mr. Devaney oversaw all of EPA's criminal investigators, EPA's Forensics Service Center, and the National Enforcement Training Institute. Mr. Devaney's years of managerial excellence were recognized in 1998 by the prestigious Meritorious Presidential Rank Award for outstanding government service.

### **Kenneth R. Dieffenbach, CFE, Senior Special Agent, Office of Inspector General, Fraud Detection Office, U.S. Department of Justice**

Ken Dieffenbach is a Senior Special Agent with the U.S. Department of Justice, Office of the Inspector General, Fraud Detection Office located in Arlington, Virginia. This office is primarily responsible for prevention, detection, and investigation of procurement and grant fraud related to Department of Justice vendors, grantees, and employees. SSA Dieffenbach serves as the "Fraud Awareness Briefing Program Manager" where he regularly teaches courses on how to prevent, recognize and report fraud in both the procurement and grant processes. He has made presentations at conferences hosted by the Association of Independent Certified Public Accountants, the Association of Certified Fraud Examiners, the Association of Government Accountants, as well as the U.S. Department of Homeland Security's Federal Law Enforcement Academy, the National Science Foundation, DOJ's National Advocacy Center, the Federal Bureau of Prisons, FBI, DEA, USMS, ATF, and others.

Prior to his current position SSA Dieffenbach served 6 ½ years as an active duty officer with the United States Air Force Office of Special Investigations. He received his undergraduate degree in business and accounting from the Citadel in Charleston, South Carolina and his graduate degree in criminal justice from the University of Alabama at Birmingham.

**Charles D. Haas, Special Agent in Charge, Office of Inspector General-Investigations, U.S. Department of Homeland Security**

Mr. Haas has been the Special Agent in Charge of the Dallas Field Office for the Department of Homeland Security – Office of Inspector General since March 2003. A Resident Agent Office is located in Baton Rouge, Louisiana. Mr. Haas has oversight of investigations of public corruption, fraud, waste and abuse as it relates to the entities within the Department of Homeland Security.

Mr. Haas' began his career in Federal Law Enforcement in 1972 with the Bureau of Alcohol, Tobacco and Firearms. In 1976, Mr. Haas transferred to the United States Secret Service with assignments in Dallas, Washington, DC, Oklahoma City and New York City. Mr. Haas also served at the White House under Presidents Carter and Reagan. In April 2000, Mr. Haas joined FEMA Office of Inspector General in Denton, TX.

**Douglas Hassebrock, Assistant Director, Investigations, Recovery Accountability and Transparency Board**

Douglas R. Hassebrock is currently serving as the Assistant Director, Investigations, Recovery Accountability and Transparency Board. Prior to this selection, he started his career in law enforcement with the United States Air Force Office of Special Investigations (OSI) where he worked in many different areas including white collar crime, crimes against persons, special access program security, and counterintelligence.

After OSI, he went on to help form the Department of Energy, Office of Inspector General, Technology Crimes Section. He honed his technical skills while working in this position, and was chosen for a computer forensics detail at FBI headquarters following the September 11th 2001 attacks. He went on to serve at the DoD Counterintelligence Field Activity and lastly at the Department of the Interior, Office of Inspector General where he was Special Agent in Charge of the Eastern Region.

Assistant Director Hassebrock has Master of Business Administration (MBA) from Campbell University, NC, and a Bachelor's Degree in Corporate Finance with a minor in Accounting from Old Dominion University, VA.

**Marcia K. Paull, CGFM, CPA, Chief Financial Officer, Office of Justice Programs, U.S. Department of Justice**

As an individual who has more than 29 years of work experience in the Federal Government as a Certified Public Accountant and Certified Government Financial Manager, Marcia has been afforded the opportunity to participate in all stages of financial management activities including auditing, grants management, budget formulation and execution, accounting operations, policy development, and strategic planning. This includes interpreting financial management manuals and directives from various Departments, the Office of Management and Budget (OMB), the Department of Treasury (Treasury), the Government Accountability Office (GAO), and Congress.

Since November 2005, Marcia has served as the principal advisor on matters involving fiscal policy guidance and control to the Assistant Attorney General for the Office of Justice Programs (OJP), the major grant making agency within the Department of Justice. As the CFO, Marcia supports budget, accounting, financial, and grants management within OJP. Applying a comprehensive approach to assessing grantee and OJP financial management policies, procedures, and practices Marcia contributes to the overall financial integrity and achievement of goals and objectives of OJP and its offices and bureaus.

**Thomas J. Sadowski, MPA, CGFM, CPA, Former Accounting Director, State of Missouri; AGA Past National President and AGA Past National Treasurer**

Tom is a former Director of Accounting for the State Of Missouri and for the University of Missouri. He began his professional career at the Missouri State Auditor's Office, where he served as Director of Audits. He then served as Director of Administration and Director of Information Systems at the Missouri Department of Revenue.

Tom is a CGFM and a CPA. He has a Master of Public Administration from the University of Missouri and a Bachelor of Arts (Accounting) from the University of South Florida.

He has served in a variety of roles for AGA, including, National President and National Treasurer (twice). He has also served on or chaired a variety of AGA boards and committees, including Journal Editorial, Ethics, Research, Financial Standards and the Academy for Government Accountability Advisory Council.

His AGA awards include the Frank Greathouse Distinguished Leadership Award, the Robert W. King Memorial Award, and the Special Achievement Award.

Tom served on the Board of Directors of the Missouri Society of Certified Public Accountants, where he also chaired their Governmental Accounting Committee, of which he was a member for 27 years.

He has been an adjunct faculty for The Truman School of Public Affairs at the University of Missouri Columbia, William Woods University and University of Missouri Extension.

Tom currently authors the Controller's Corner, a quarterly column for the Government Financial Management Journal. He is also a regular contributor to and commenter on the AGA Blog.

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

**Donald G. Salo, Jr., Assistant Director, Procurement & Compliance, Recovery Accountability and Transparency Board**

Don Salo retired from the United States Army in 2005 as a Colonel after 27 years of distinguished service. He started his military career in the military police field and held several high-level leadership and senior staff positions, culminating his career as the Executive Officer to the Assistant Chief of Staff for Installation Management, the Pentagon. In that capacity, he coordinated and synchronized daily operations for an agency with over 74,000 personnel and an operating budget of over \$15 billion supporting 181 Army installations worldwide.

Prior to this position, he served as a Senior Commander in the United States Army Criminal Investigation Command. He led a criminal investigative organization with global responsibility for: the Army's major procurement fraud and economic crimes investigations; computer crimes; all extremely sensitive and classified investigations and matters of interest to the senior Army leadership; and, all executive protection to ensure the personal safety for the Department of Defense's senior leadership, to include high threat environments around the world. His management of the major procurement fraud unit resulted in over \$185 million in recoveries to the federal government with over \$22 million returned directly to the Army. This was a \$100 million increase over previous reporting years. Don has 23 years of supervisory experience ranging from command of 250 personnel to over 3,500; his span of control ranged from city wide to worldwide operations. He served a tour of duty at the Pentagon as the Director, Army Base Realignment and Closure, responsible for managing all aspects of the Department of the Army's \$5.3 billion BRAC Program.

He holds a Bachelors of Science in Criminal Justice (Summa Cum Laude) from Troy State University, a Masters in Political Science from Auburn University, and a Masters in Strategic Studies from Air University. He is a graduate of the Federal Bureau of Investigation's National Academy.

Currently, he serves as the Assistant Director, Procurement Compliance, Recovery Accountability and Transparency Board with oversight of all Recovery Act-related contracts, grants, loans, and cooperative agreements.

**Michael B. Schwartz, JD, Principal, KPMG LLP**

Michael B. Schwartz is a Principal in KPMG LLP's Forensic Advisory Services practice in Houston, Texas. He provides a broad array of professional services to corporate and public sector clients by assisting them in preventing, detecting and investigating fraud, waste, abuse and other misconduct.

Mr. Schwartz is the forensic coordinating partner nationally for the public sector. He has been the national coordinator for Foreign Corrupt Practices Act (FCPA)-related forensic services since 2007. In 2005, he was the national leader of KPMG's computer forensic practice and from 2004 through 2006, was the forensic coordinating partner nationally for the communications and media industry sector.

Mr. Schwartz has been the Houston office forensic coordinating partner since 2003. He had over twenty years of trial and other legal experience as a federal prosecutor, in law firms and corporate legal departments prior to joining KPMG, and is a frequent speaker in Houston and nationally on fraud, misconduct and compliance-related topics.

#### **Joy K. Sebastian, MA, Deputy State Controller, Department of Administrative Services, State of Oregon**

Joy Sebastian is Deputy State Controller under State of Oregon Controller, John Radford. Joy's major responsibilities include all user and accounting aspects of the Statewide Financial Management Application (SFMA); the purchase card program; State Controller's Division budget; and a facilitator for agency questions, comments and concerns.

Joy has academic experience having spent her first year in Oregon as an accounting instructor for Oregon State University and Western Oregon University. More recently she taught a Forensic Examination course at Willamette University in Salem.

Prior to moving to Oregon Joy lived in the Washington DC area and worked in the corporate environment. Her DC career included: CFO for the National Council of Farmer Cooperatives; Accounting Manager for Union Labor Life Insurance Company; and Treasurer/Director of Member Services for Millers' National Federation.

Joy earned a Master of Accounting degree from George Washington University and an undergraduate degree from the University of Maryland.

#### **Martha J. Smith, Cleveland Site Director, Defense Finance and Accounting Service**

Martha Smith is the Director, Defense Finance and Accounting Service (DFAS) Cleveland. In this capacity, she is responsible not only for the day-to-day operations of the Cleveland site, but also for overseeing the activities of four network sites.

Ms. Smith was the deputy director of Commercial Pay Services at DFAS Columbus, Ohio, from February 2003 until her current appointment in January 2006.

Ms. Smith has nearly 24 years of federal government experience. Previously, she served as the director of Contract Pay Services with the Commercial Pay Business Line at DFAS Columbus; as the director of Air Force Working Capital Fund Reporting at DFAS Denver; and as the director of General Fund Accounting Services at DFAS Charleston, S.C. Prior to that, she was the deputy director for Plans and Management at DFAS Cleveland.

Ms. Smith began her professional career as a Defense Department civilian employee at the Naval Construction Battalion Center, Port Hueneme, Calif., as a systems accountant. She is a member of the American Society of Military Comptrollers, as well as the Cleveland Federal Executive Board.

A native of Easton, California, Ms. Smith earned a Bachelor of Science degree in accounting from California State University, Fresno. Ms. Smith was inducted into the Senior Executive Service on February 5, 2003.

#### **David C. Williams, Inspector General, U.S. Postal Service**

David C. Williams became the second independent Inspector General for the U.S. Postal Service in August 2003. His organization's mission is preventing, detecting, and reporting fraud, waste, and misconduct, and promoting efficiency in Postal Service operations. Williams' staff of more than 1,100 employees — located in offices nationwide — independently audits and investigates the largest civilian federal agency with \$75 billion in annual revenues, a workforce of more than 760,000 employees and contractors, and 37,000 postal facilities.

A Bronze Star and Vietnamese Medal of Honor recipient, Williams previously served as inspector general for five federal agencies: the U.S. Nuclear Regulatory Commission, Social Security Administration, Department of the Treasury, Tax Administration of the Department of Treasury and acted as IG for the Department of Housing and Urban Development. Williams has served as IG for five federal agencies.

### **Todd J. Zinser, Inspector General, U.S. Department of Commerce**

On December 26, 2007, Todd J. Zinser was sworn in as the fifth Inspector General of the U.S. Department of Commerce. As Inspector General, Mr. Zinser leads a team of auditors, evaluators, investigators, attorneys, and administrative staff responsible for promoting economy and efficiency and detecting and preventing fraud, waste, and abuse in the vast array of business, scientific, economic, and environmental programs administered by the Department and its 13 bureaus.

Mr. Zinser's appointment as Inspector General by President Bush follows his 24-years as a career civil servant. He began as an investigator for the U.S. Department of Labor in 1983. Mr. Zinser joined the Department of Transportation in 1991, serving as special agent in charge of OIG's New York regional office of investigations, deputy assistant inspector general for investigations, and assistant inspector general for investigations. He was named deputy inspector general in 2001, with responsibility for day-to-day OIG operations and management of more than 400 auditors, investigators, and evaluators monitoring the activities funded by Transportation's roughly \$60 billion budget.

Mr. Zinser has received numerous awards for superior performance and leadership throughout his career, including the Secretary of Transportation's 9-11 Medal and two Gold Medals—the first for his work with the Department's Hurricane Katrina Task Force (2006); the second for his involvement in Transportation's response to the collapse of the I-35W bridge in Minneapolis (2007). Also in 2007, he was awarded the Transportation IG's Bronze Medal for superior achievement as Deputy Inspector General.

Mr. Zinser holds a bachelor's degree in Political Science from Northern Kentucky University and a master's degree in Political Science from Miami University, Oxford, Ohio. He has also completed the Senior Managers in Government program at Harvard's John F. Kennedy School of Government.