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Licensed as a CPA in DC, Maryland & Texas. U.S. & U.K. citizen. Member of the AICPA, AGA, and EUGA
Interests: travel, international affairs, philosophy, science fiction, foreign languages, and foreign cultures.

EXPERIENCE

- 01/04 - Present **ASSOCIATION OF GOVERNMENT ACCOUNTANTS (AGA), Alexandria, VA**
Director of Research and Technical Manager. Staff the Financial Management Standards Board and Emerging Issues Committee. Develop comment letters on exposure drafts of proposed statements of standards issued by the AICPA and federal, state and local, and international standards setters. Direct AGA research program, conducting some research and managing contractors on others. Research is on federal, state and local government accounting, budgeting and auditing issues. Am responsible for entire process from conception to publication. Have published a total of 22 research reports to date. Member of the Greater Washington Society of CPAs Federal Issues and Standards Committee.
- 6/97 -12/03 **ANNA D. GOWANS MILLER, CPA, Washington, DC**
CPA/Financial Management Consultant. As a prime contractor for the Office of the Secretary of Defense (OSD) provided attestation opinions on the costs and benefits of Quality Management Process Improvement initiatives within the Army, Air Force, Navy, Marine Corps, Joint Commands, and agencies of the Department of Defense. Reported on 84 such initiatives worldwide. Taught courses for all three military services, and Joint Commands, on the use of cost accounting to verify and validate savings from quality management process improvements. Advised OUSD Acquisition, Technology, and Logistics on incorporating performance measures into budget submissions. Member of AGA's CEAR Board and a reviewer for the CEAR and SEA Programs.
- 2/95 - 5/97 **UNITED STATES HOUSE OF REPRESENTATIVES, Washington, DC**
Professional Staff Member of Committee on Government Reform and Oversight (GRO) Subcommittee on Government Management, Information, and Technology (GMIT). Policy advisor on accounting and auditing, financial management, budgeting, and general management reform initiatives. Guided the Single Audit Act Amendments and the Federal Financial Management Improvement Act (FFMIA) into law in 1996. Monitored implementation of the Chief Financial Officers Act of 1990 and of FMFIA, GMRA, and GPRA. Reviewed activities of GAO and OMB, NEA and NEH. Reviewed Inspector General reports and developed GRO committee reports. Liaised with interest groups and agency representatives on proposed legislation on accounting/auditing. Served on the Federal Accounting Standards Advisory Board (FASAB) Management, Discussion and Analysis task force.
- 6/94 - 2/95 **NATIONAL SOCIETY OF PUBLIC ACCOUNTANTS (NSPA), Alexandria, VA**
Director of Education and Professional Development. Planned, coordinated, developed and administered continuing professional education programs. Monitored Financial Accounting Standards Board (FASB) and AICPA guidance. Wrote column for the *National Public Accountant*. Provided technical assistance and advice to members on accounting, auditing, and CPE issues. Staffed Education and Tax committees and helped develop generally accepted tax accounting standards.
- 4/93 - 6/94 **ANNA D. GOWANS YOUNG, CPA, Washington, DC**
CPA and Technical Writer. Author of various publications of the AICPA CPE Division, including "Selected Readings in Governmental and Nonprofit Accounting and Auditing," the auditing section of "Accounting and Auditing Update Workshop," and the "Financial Audits of Governmental Entities" section of *Governmental/Nonprofit Accounting and Auditing Certificate of Educational Achievement*.
- 2/90 - 4/93 **AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, (AICPA) Washington, DC**
Technical Manager. Staffed the AICPA Government Accounting and Auditing and Members in Government Committees, and the Performance Auditing Task Force. Helped develop AICPA guidance on accounting and auditing for federal, state, and local governmental entities. Reviewed and commented on proposed legislation and on Executive and Legislative branch regulations and guidance. Organized annual conferences and advised members on various accounting and auditing issues.

- 9/85 - 10/89 **CORPORATION FOR PUBLIC BROADCASTING, Washington, DC**
Senior Auditor. Performed grant audits of public radio and television stations throughout the United States, and contract audits of independent producers. Developed findings for disallowed costs, and reviewed in-kind contributions, indirect costs and cost allocations. Had full responsibility for the audit from planning through writing the audit report. Conducted internal audits of CPB departments; developed audit programs for use in the audit department, and researched various nonprofit accounting and auditing issues for the audit director. Gave seminars on *Disclosure in the Financial Statements of Nonprofits*.
- 1/82 - 4/85 **TOUCHE ROSS & CO., Houston, Texas**
Senior Staff Accountant. Planned, coordinated and supervised audit engagements of both publicly and privately held companies. Performed internal control reviews, prepared financial statements, footnote disclosures, and management recommendation letters. Industry exposure included oil and gas, food services, manufacturing, retail, municipalities (Single Audits), nonprofits, and health care. Performed audits of hospital costs to establish Medicare diagnosis-related group reimbursement levels, which included determining propriety of cost allocations and developing findings for any disallowed costs.
- 1979 - 1981 **UNIVERSITY OF HOUSTON, Houston, Texas**
Research Assistant, Teaching Fellow, and Ph.D. Candidate. Taught accounting and auditing courses, including cost accounting. Researched information system design, financial planning systems, and certification requirements for the designation of certified information systems auditor. Used various computer packages for statistical analysis, financial planning and legal research. Co-authored an article, "Professional Certification Programs," published in *The Personnel Administrator*. Awarded prize by the National Association of Accountants for paper on "Decision Support Systems."
- 1974 - 1978 **IRANZAMIN, TEHRAN INTERNATIONAL SCHOOL, Tehran, Iran**
Chairman of English Department and Teacher of English. Taught Junior and Senior High School English Literature, including World Literature in translation. Planned and implemented a two-year International Baccalaureate (IB) Curriculum (for grades eleven and twelve). Chaired a conference on "The Role of the Teaching of World Literature in International Schools" at an IB Schools Conference held in Tehran.

EDUCATION

- 1978 - 1981 **UNIVERSITY OF HOUSTON, Houston, Texas**
Master of Business Administration, with 48 hours in Accounting, overall grade point average 3.98. Other specializations were in Information Systems, Statistics and Probability (4.0 average), and Computer Science. Completed all courses towards a PhD. Inducted into Beta Gamma Sigma.
- 1970 - 1971 **MORAY HOUSE COLLEGE OF EDUCATION, Edinburgh, Scotland**
Post-graduate Secondary School Teaching Certificate in the teaching of English. Courses included teaching methods, psychology, sociology, and the history of education, and classroom experience.
- 1965 - 1969 **UNIVERSITY OF EDINBURGH, Edinburgh, Scotland**
Master of Arts, English Literature and Mandarin. Other courses taken: English Language, British History, Fine Art, and Moral Philosophy.
- 1959 - 1965 **WAID ACADEMY, Anstruther, Fife, Scotland**
Scottish Certificate (higher level) in Physics (A), Chemistry (A), Biology (A), English (A), French (B), and Mathematics (B) (1964 and 1965); Arithmetic, Latin, and Geography at ordinary level (1963).