



**Daniel Scarola, CPA, CISA**  
**Partner**  
**Kearney & Company, P.C.**

Mr. Scarola, a Partner with Kearney, has over 16 years of professional accounting, auditing, and internal control-related experience, and his professional certifications include CPA and Certified Information Systems Auditor (CISA). His experience includes performing financial statement audits, audit readiness validation examinations, and Financial Improvement and Audit Readiness (FIAR) work at a variety of agencies within the Department of Defense (DoD), providing him an in-depth knowledge of the DoD Financial Management Regulation (FMR) and a multitude of DoD service providers. Mr. Scarola has experience designing and executing audit procedures for assessing opening balance populations for extensive DoD property and inventory portfolios, has performed procedures from a financial statement audit perspective over several applicable DoD financial systems, and has worked in leadership positions on a variety of projects and audits.