

San
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16th Biennial Forum
of Government Auditors

May 23-25
2006

Speaker Biographies



Jim Arnette
Assistant Director over Information Systems
State of Tennessee
Comptroller of the Treasury, Division of County Audit

Jim is the assistant director over information systems for the State of Tennessee, Office of the Comptroller of the Treasury, Division of County Audit. He has spent his professional career with the Comptroller's Office having joined the Office of Management Services in September 1983 as a systems analyst. Jim was responsible for the design and maintenance of mainframe software applications and for microcomputer hardware and software support. In 1989, Jim moved to the Division of County Audit. He was asked to start an information technology audit section. That section was responsible for performing general and application control reviews in county governments across the state. Jim was promoted to assistant director in 2000.

Jim graduated from Middle Tennessee State University with a bachelor's degree in information systems. His professional certifications include Certified Government Financial Manager (CGFM), Certified Information Systems Auditor (CISA), and Certified Computing Professional (CCP).

Jim is an active member of the Association of Government Accountants (AGA). He is currently serving as regional vice-president for the southeast region.

Jim is married and has two daughters. They live in Franklin, Tennessee.



Robert H. Attmore
Chairman
Governmental Accounting Standards Board

Bob was elected to serve as the Chairman of the Governmental Accounting Standards Board starting July 1, 2004. Prior to joining the GASB, Bob spent a year heading his own consulting business. Before that he worked for New York State for more than 23 years, including serving as Deputy State Comptroller from 1986 until 2003. As Deputy Comptroller, Bob functioned as the de facto state auditor and also had responsibility for overseeing day-to-day financial services and accounting and financial reporting operations for the state. He began his work in government serving as the Director of Internal Audit for a large state agency, after having spent eight years with the accounting firm Deloitte Haskins & Sells in New York City.

Bob is an active participant and has held leadership positions in several professional associations. He also has been the recipient of several awards for distinguished leadership and contributions to the accountability profession.

He is a graduate of Villanova University and is a certified public accountant and a certified government financial manager.



Jane A. Bannon
Audit Program Manager
Administration and Finance Division
Office of the Inspector General, U.S. Department of Agriculture

Jane began her career in Federal government in 1990 with the Department of Interior's Office of Inspector General's (OIG) Office of Audit, in Rosslyn, VA. In 1997 she joined the Department of Agriculture's OIG as a Senior Auditor in their Northeast Regional Office, in Beltsville, MD. She now serves as an Audit Program Manager at USDA, OIG Headquarters, in Washington, DC. This role encompasses liaison duties to USDA's Office of the Chief Financial Officer, Office of the Chief Information Officer, and the Office of the Secretary and other Federal agencies such as OMB and GAO, as well as to the OIG's seven regional offices and the Inspector General for Audit.

In 2003, Jane conducted quality assessment reviews of two PCIE audit organizations within one cycle and another review in 2006. Jane also acted as liaison for the peer review of USDA's audit organization in 2004. Jane co-chaired the revision process of the PCIE Guide for External Peer Review Guide for the Audit Operations of PCIE and ECIE OIGs.

Jane was awarded a PCIE award for her efforts in organizing and conducting the revision of the PCIE External Peer review guide and for conducting, within one cycle, two quality assessment reviews of other Federal audit organizations. Jane was presented with a special appreciation award from the PCIE Audit Committee for her efforts in revising the PCIE Guide for External Peer Review Guide for the Audit Operations of PCIE and ECIE OIGs.



John E. Bartel
President
Bartel Associates, LLC

Experience/Responsibilities

With 30+ years in employee benefits, John focuses on pension consulting for a wide variety of public and private sector clients. He founded Bartel Associates to service public sector agencies – emphasizing quality, personal attention, and clear results at reasonable rates.

Mr. Bartel specializes in:

- GASB 43/45 plan valuation, study and design
- CalPERS public agency consulting
- Helping clients understand actuarial, accounting, and regulatory issues
- Public and private sector retirement plan review, valuation, and design
- Employee benefit merger and acquisition issues

Mr. Bartel has spoken at an array of organizational meetings including Enrolled Actuaries meetings, League of California Cities meetings, California Society of CPA's annual meetings, California Public Employee Labor Relations Association annual meetings, California Society of Municipal Finance Officers annual meetings, and Society of Actuaries annual meetings. He was a member of GASB's OPEB task force and has authored or co-authored the following articles:

- 2003 California Public Retirement Journal article titled "GASB: Other (Than Pensions) Postemployment Benefits Plan Sponsor Reporting and Disclosure".
- June 2001 National Association of State Retirement Administrators (NASRA) article titled "Is A DROP Plan Right for Your Organization?" with Chris Bone, Aon's Chief Actuary (http://www.nasra.org/current_topics.php?action=item&art=10).
- January 2001 Western City magazine article titled "Understanding the Impact of the New CalPERS Public Safety Benefits" with Harriet Commons, City of Fremont, (<http://www.westerncity.com/JAN01CalPERS13.htm>).
- GASB 27 (pension disclosure) White Paper for the California Committee on Municipal Accounting. with Glenn Steinbrink, City of Fullerton, (<http://www.calpers.org/employer/actuary/GASB27-1998-att1.pdf>).

Mr. Bartel received his B.S. in mathematics from California State University in Chico. He is an Associate of the Society of Actuaries, an Enrolled Actuary under ERISA, a Member of the American Academy of Actuaries, and a Fellow in the Conference of Consulting Actuaries.

Michelle J. Baur
Manager, IT Audit Support Unit
California State Auditors Office

Michelle J. Baur is a Certified Information Systems Auditor and has a Bachelor of Science degree in Business and Public Administration with concentrations in Accounting and Management Information Science from the California State University of Sacramento. Mrs. Baur has worked for the State of California for more than 18 years. She has worked for the California State Auditor, Bureau of State Audits for 11 years and is currently the manager of the IT Audit Unit where she is responsible for developing, implementing and managing the bureau's information systems audit function.



Lynn G. Canton
Deputy Comptroller, State Services
New York Office of the State Comptroller

Lynn Canton was appointed by Comptroller Alan G. Hevesi to serve as Deputy Comptroller for the Division of State Services. The Division provides financial services and independent audits of New York State agencies, and audits of authorities and New York City agencies. Ms Canton has worked for the NY State Comptroller since 2001.

Before joining the State Comptroller's Office, Ms. Canton was Regional Director and Executive Director of the Federal Emergency Management Agency.

Prior to serving with the federal government, Ms. Canton served as a public administrator in various New York State agencies.

Ms Canton graduated with BA and MS degrees from the State University of New York at Albany where she currently serves as a lecturer. She resides in Clifton Park, NY and is a member of various professional associations and community boards.



Keon S. Chi, Ph.D.

**Senior Fellow and Editor-in-Chief "The Book of the States"
Council of State Governments**

Dr. Keon S. Chi is senior fellow and editor-in-chief of The Book of the States, a premier reference book on American state governments published by the Council of State Governments (CSG). A national organization of the 50 state governments, and U.S. territories, CSG provides information and research services to elected and appointed officials in the three branches of state governments. Since he joined the Council in 1981, he has served as a policy analyst, director of State Trends and Innovations and editor of Spectrum: The Journal of State Government. He is the author or co-author of more than 100 book chapters, journal articles, monographs and columns, dealing mostly with cutting edge issues such as foresight, strategic planning, privatization, and restructuring and management reform in state government. He is a member of several professional organizations, including the American Society for Public Administration, American Political Science Association, and World Future Society. He has been on the editorial or review boards of Public Administration Review, State and Local Government Review, American Journal of Public Administration and Public Integrity. He has served on several advisory committees for state and federal governments, including the GAO. He holds Masters and Doctoral degrees in Government from Claremont Graduate University in California and has taught for more than 30 years. Currently he resides in Lexington, Kentucky, where CSG's headquarters is located.



Cynthia Cooper
President
Cynthia Cooper Consulting, LLC

Cynthia Cooper is most well-known for her role in uncovering the corporate fraud at WorldCom - to date the largest corporate fraud in history. She was named one of Time Magazine's 2002 Persons of the Year after detecting and reporting the fraud. Time Magazine has been naming its Person of the Year since 1927. The designation is given to the person or person(s) who most affected events during the year. Prior to Ms. Cooper, Sherron Watkins and Coleen Rowley, the designation has been given to only four women including Wallis Simpson, Madam Chiang Kai Shek, Elizabeth II, and Corazon Aquino.

Ms. Cooper was inducted to the 2004 AICPA Hall of Fame, and is the first woman to receive this distinction. She was featured as one of twenty-five influential working mothers in the November 2004 issue of Working Mother. Along with Senator Sarbanes, Representative Oxley and Sherron Watkins, Ms. Cooper was awarded the 2003 Maria & Sidney E. Rolfe Award by the Women's Economic Round Table. This award was presented to Ms. Cooper due to her extraordinary contributions to educating the public about economics, business and finance.

Ms. Cooper is also the 2003 recipient of the Accounting Exemplar Award, which is awarded annually to an individual who has made notable contributions to professionalism and ethics in accounting practice or education. The American Accounting Association's Public Interest Section recognized Ms. Cooper for her efforts to promote professionalism and ethics in the accounting profession. Ms. Cooper is the tenth recipient of the Accounting Exemplar Award and the first woman to receive the award.

Ms. Cooper previously served as the Chief Audit Executive for MCI until July 2004. Prior to joining MCI, she worked in public accounting in Atlanta, Georgia for PricewaterhouseCoopers and Deloitte & Touche. Ms. Cooper received her undergraduate degree in Accounting from Mississippi State University and her Masters of Accountancy from the University of Alabama.

Ms. Cooper is a Certified Public Accountant in the state of Georgia, a Certified Information Systems Auditor and a Certified Fraud Examiner. In addition to her professional designations, she is a member of the American Institute of Certified Public Accountants, the Information Systems Audit and Control Association, The Institute of Internal Auditors and the Association of Certified Fraud Examiners.

Ms. Cooper previously served on the Accounting Advisory Board for the University of Alabama, and currently serves on the Louisiana State University Center for Internal Auditing Advisory Board. Ms. Cooper speaks to both students and professionals across the country to share some of the lessons she has learned and to emphasize the importance of strong ethical and moral leadership. She resides in Mississippi with her husband Lance Cooper and their two daughters.



David L. Cotton, CPA, CFE, CGFM
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).

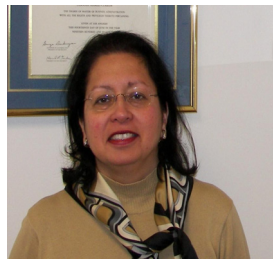
Mr. Cotton is presently serving on the Advisory Council on Government Auditing Standards. He is a member of the advisory board of the Institute for Truth in Accounting. He is serving on the American Institute of CPAs (AICPA) Anti-Fraud Programs and Controls Task Force, and is a former member of the AICPA "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***).



Saboohi Currim
Audit Manager
City of Torrance, California

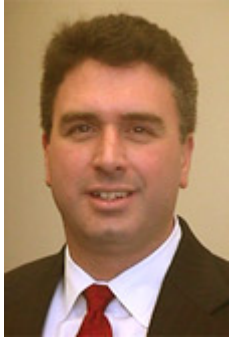
Ms. Saboohi A. Currim has served as audit manager at the City of Torrance in California since 1999. Prior to coming to the City, Ms. Currim had worked for the accounting firm of KPMG in their audit practice in Costa Mesa and for the First American Trust Company as the administrator of the company's various retirement plans.

Ms. Currim has an MBA from the Anderson School at UCLA and is licensed as a CPA in California. In 2003 Ms. Currim's audit division was awarded the prestigious NALGA (National Association of Local Government Auditors) Award in 2003 for a Special Report entitled "The Use of Financial Analysis Tools to Evaluate Water Rate Studies: A Methodological Approach to the Review of Forward Looking Analyses". In 2006, the division has been awarded an Honorary Mention for the study "Audit of Residential Rubbish Billing" by the NALGA Knighton Awards Committee. Ms. Currim has served as reviewer for the CSMFO CAFR review committee for several years and as a board member of the Report Quality Monitoring Committee for the California State Board of Accountancy for 1999-2000 year. In 2005, the City Manager of the City of Torrance awarded Ms. Currim an award of excellence for her service to the City.



Dr. Frances L. Edwards
Director of the Master of Public Administration Program and Associate Professor
San Jose State University

Frances L. Edwards, PhD, CEM is the Director of the Master of Public Administration program and Associate Professor at San Jose State University. She was Director of the Office of Emergency Services in San Jose for 14 years, including one year as acting assistant chief in the San Jose Fire Department., and was Director of San Jose's Metropolitan Medical Task Force (MMTF), a terrorism response unit that includes police, fire and medical personnel. Dr. Edwards was named Public Official of the Year 2002 by *Governing Magazine*. She represented emergency management on the five night "Bio-War" series on ABC's "Nightline with Ted Koppel" in October 1999. She is a member of the Stanford University Working Group on Chemical and Biological Warfare, and has been on the Executive Session on Domestic Preparedness at the Kennedy School of Government at Harvard University, the National Academy of Sciences Institute of Medicine MMRS review committee, and the US-Germany Counter Terrorism Project. Her invited op-ed piece on homeland security appeared in the *Mercury News* on April 13, 2003. Other publications include *NATO and Terrorism* with Dr. Steinhausler, *Saving Community Lifelines*, and chapters in *Homeland Security Law and Policy*, *First to Arrive*, *Handbook of Crisis and Disaster Management*, and *The New Terror*; and entries in *WMD Encyclopedia*. Dr. Edwards has a Ph.D. in public administration, Master of Urban Planning, MA in Political Science (International Relations) and a Certificate in Hazardous Materials Management.



Glen Fowler
Recruiting and Training Manager
California State Auditor's Office

Glen Fowler is the Recruiting and Training Manager with the California State Auditor's Office. As the Recruiting Manager, Glen's responsibilities include: developing and implementing a recruiting strategy, managing the exam and interview processes, and extending offers and hiring new employees. As the Training Manager, Glen's responsibilities include: developing and implementing a Training Plan, coordinating with in-house instructors and contracting with vendors to conduct training, developing and delivering training classes for staff and management, ensuring that all audit staff meet "Yellow Book" CPE standards, and overseeing the office's Peer Mentoring program. Glen was the recipient of the "State Auditor's Award" in 2002.

Prior to assuming the recruiting and training responsibilities, Glen worked in the executive office as an Executive Management Specialist. In this position his responsibilities included: managing aspects of the office's information technology activities; assisting with policy development; developing and administering quality control; performing legislative, bill, and audit analyses; conducting internal audits; developing and delivering training classes for staff and management; participating in recruiting; and completing other operations related assignments.

Glen received his Bachelors Degree from the University of California, Berkeley, in 1986, and his Masters Degree from California State University, Sacramento, in 1989. Glen joined the Bureau of State Audits, previously the Office of the Auditor General, in 1989 as a Performance Auditor.

Glen left the office in 1992 to work as an internal auditor for the Employment Development Department. At the EDD, Glen assisted in audits, performed risk analyses, developed and implemented performance measures, supervised external audit coordination, completed bill analyses, and conducted the Department's first All Employee Satisfaction Survey. After several years, Glen returned to the Bureau of State Audits as an Executive Management Specialist.



Jeanette M. Franzel
Director, Financial Management and Assurance
U.S. Government Accountability Office

Jeanette Meixner Franzel is Director, Financial Management and Assurance, at the U.S. Government Accountability Office. Ms. Franzel is also project director for *Government Auditing Standards (The Yellow Book)*, and has responsibility for GAO's work in the area of Corporate Governance and the Accounting and Auditing Profession. Ms. Franzel actively coordinates with accountability and standards-setting organizations in the U.S. and at the international level. Ms. Franzel also oversees a number of GAO's financial statement audits, including the Securities and Exchange Commission, and performance audits of various legislative branch entities, including the U.S. Capitol Police, Library of Congress, and the Architect of the Capitol, as well as various programs of the District of Columbia government. She is also responsible for GAO's oversight of OIG issues on a government-wide basis.

Throughout her GAO career, Ms. Franzel has also had responsibility for audit work at the following entities: Federal Deposit Insurance Corporation, Pension Benefit Guaranty Corporation, U.S. Postal Service, Corporation for National Service, Farmer Mac, Government Printing Office, American Battlefield Monuments Commission, the Independent Counsels, the Resolution Trust Corporation, and others. Ms. Franzel also headed up GAO's desk reviews for the annual financial audits of approximately 80 federally chartered, not-for-profit organizations.

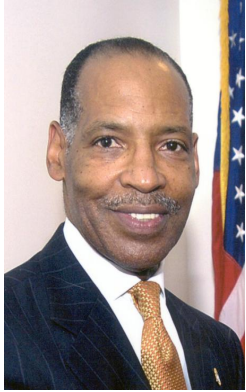
In 2005, Ms. Franzel was presented with the prestigious Arthur S. Flemming Award, which recognizes outstanding federal employees selected from all areas of the federal service. Ms. Franzel was recognized for providing vision, extensive efforts, and tangible input to modernizing and improving auditing standards and accountability for auditors of federal, state, and local government programs in the United States and internationally.

Ms. Franzel is a frequent speaker at professional conferences and training sessions on issues impacting government auditors and accountability professionals, as well as CPA firms that conduct audits of government programs.

Prior to joining GAO, Ms. Franzel worked in public accounting, providing auditing and accounting services to not-for-profit clients and clients that received government funding.

Ms. Franzel is a Certified Public Accountant (CPA), Certified Management Accountant (CMA), and a Certified Government Financial Manager (CGFM). She is also a member of the AICPA's Government Performance and Accountability Committee.

Ms. Franzel has a Master's Degree in Business Administration (MBA) from George Mason University and a Bachelor's Degree in Accounting and Spanish from the College of St. Teresa. She also completed the Senior Executive Fellows program at Harvard University. Prior to her career in accounting and auditing, Jeanette taught elementary school and high school in South America.



Johnnie E. Frazier
Inspector General
U.S. Department of Commerce

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 training at Harvard's John F. Kennedy School of Government.



Nancy Glynn
Audit Director, Data Analysis
Virginia Auditor of Public Accounts

Nancy Glynn is an Audit Director with the Virginia Auditor of Public Accounts. Nancy, a CPA, earned her bachelor's degree in Accounting from Virginia Commonwealth University. Currently she is pursuing her Masters of Public Administration at Virginia Polytechnic Institute and State University. In 2000, she earned the Certified Information Systems Auditor (CISA) designation and in 2004 she became a Certified Fraud Examiner (CFE).

Nancy specializes in audits that are highly automated and serves as the Team Leader for the Data Analysis Specialty and Fraud Task Force. For more than five years, she has been involved in the systems audit function and providing training on computer assisted audit techniques (CAATs). She has experience in data extraction using Easytrieve Plus, Oracle Discoverer, ACL, and Access. Nancy is the audit director responsible for the annual audit of the Commonwealth Transportation Fund, which covers 5 agencies and includes over \$3.3 billion in expenditures. In November 2005 Nancy and a team of experts developed published a public database of all state expenditures and revenues; this database currently provides detail to the voucher level.



Karl Heins
Director, IT Audit
University of California Auditors Office

Karl has over twenty-five years of business and systems experience. Karl graduated with a Masters of Accountancy from University of South Carolina. He is a Certified Public Accountant, a Certified Management Accountant and a Certified Information Specialist. He has worked for Deloitte & Touche, Gallo, Stanford University and the University of California. As a manager for Deloitte & Touche, he advised and audited many banking, manufacturing, public utility and non-profit clients in the Northwest and Southeast. For three years, Karl was part of Deloitte and Touche's Executive Office, where he developed training and policy for the firm's Computer Audit Specialists. Karl reestablished the Stanford University Internal Audit Department's information technology audit function, and he participated in the development of a new audit function at UCSF Stanford Health Care. Joining Stanford University's Information Technology department as a special projects manager, he led the Year 2000 readiness project and the implementation of Stanford's first Oracle application. Karl has taught Accounting, Finance or Computer Science at the University of South Carolina, Midlands Technical College, Chapman University and California State University, Stanislaus.

Melissa M. Heist
Assistant Inspector General for Audit
U.S. Environmental Protection Agency

Melissa M. Heist is currently the Assistant Inspector General for Audit at the Environmental Protection Agency (EPA), Office of Inspector General (OIG). She is responsible for overseeing audits of Agency activities, as well as audits of its contractors and assistance agreements recipients. Ms. Heist joined EPA's OIG in 1987. Since that time she has held various auditing positions within the Office, as well as serving as the Acting Assistant Inspector General for Planning, Analysis and Results. In addition to conducting and overseeing audits, she has been responsible for a wide range of other activities, including budgeting, strategic planning, and performance measurement. Her accomplishments include leading the first financial statement audits for EPA. She is the recipient of several President's Council for Economy and Efficiency Awards for Excellence.

Since Ms. Heist joined the Federal Government in 1979 she has also held auditing positions with the Department of Health, Education and Welfare; Department of Defense; U.S. Information Agency; and the Army and Navy. In these positions, she led and participated in audits of a wide range of programs and activities at the international, national, state and local levels.

Ms. Heist has a B.S.B.A degree from Geneva College and is a Certified Public Accountant. She resides in Virginia with her husband and daughter.



Elizabeth G. Hill
Legislative Analyst
State of California

Elizabeth Hill commenced a career in state government in 1976, joining California's Legislative Analyst's Office as a program analyst focusing on criminal justice. Following specializations in other policy areas, she was appointed California Legislative Analyst by the Joint Legislative Budget Committee in 1986. As Legislative Analyst, she serves as a nonpartisan fiscal advisor to both houses of the California Legislature and oversees the preparation of annual fiscal and policy analyses of the State of California's \$126 billion budget and its various programs. Her office is also charged with the responsibility of preparing impartial analyses for all initiatives and constitutional measures qualifying for the state's ballot.

Elizabeth has been an active member of the National Academy of Public Administration (NAPA), the Association for Public Policy Analysis and Management, serving a term as Vice President; the American Society of Public Administration (ASPA); serving on the editorial board of the *Public Administration Review*; and the National Association of Legislative Fiscal Officers, serving as president of the western regional organization. She currently serves on the advisory boards of the Public Policy Institute of California, the Goldman School of Public Policy at UC Berkeley, and the State Capital Center of the University of Southern California. In 1997, she was recognized as a "Public Official of the Year" by *Governing Magazine* and was a 2005 recipient of the National Public Service Award from ASPA and NAPA.

Elizabeth earned a bachelor's degree, with honors, in Human Biology from Stanford University and a master's of public policy degree from the University of California, Berkeley. Following her academic training, she was a Fulbright Scholar in Stockholm Sweden, conducting research into innovative Swedish transportation policies. She resides in Sacramento with her husband Larry. They have two children—Erik and Kristina.



Elaine M. Howle
California State Auditor

Elaine M. Howle is California's independent State Auditor, providing accurate, unbiased, and timely assessments of financial and operational aspects of state and local government entities, and investigating allegations relating to improper governmental activities by state employees or agencies. She began her career in state government in 1983, joining the Office of the Auditor General, the predecessor agency to the State Auditor's Office, as an entry-level auditor conducting performance audits on a variety of state and local government operations. She held several supervisory and management positions in the State Auditor's Office before being appointed California's first female State Auditor in 2000. Ms. Howle earned a bachelor's degree in sport's management from the University of Massachusetts and a master's of business administration from California State University, Sacramento.

As California's State Auditor, Ms. Howle oversees the operations of the nonpartisan State Auditor's Office made up of a diverse staff of talented professionals. The work from her office serves an important role in the State's system of checks and balances by examining the fiscal health and performance of state and local entities to ensure that government provides the essential services to the public in the most efficient and effective manner. Her performance audits provide information to improve public accountability and facilitate decision making by parties with responsibility for overseeing or initiating corrective action. Her office conducts the annual financial audit of California's large, complex financial system and provides an opinion on the financial statements. Ms. Howle's office also audits annually the State's compliance with federal regulations governing the administration of billions of dollars in federal funds California receives each year. Moreover, her office investigates allegations received and reports substantiated claims of fraud and abuse in state government. Further, recent legislation authorizes her office to identify, audit, and report on state agencies that her office identifies as being at high-risk for waste, fraud, abuse, and mismanagement, or that have major challenges related to efficiency or effectiveness.

Ms. Howle is a certified public accountant and a certified government financial manager. She is actively involved in the National Association of State Auditors, Comptrollers, and Treasurers; the National State Auditors Association; the Government Accountability Office, Domestic Accountability Working Group; the Association of Government Accountants; and the National Legislative Program Evaluation Society.

Ronald L. Jones, CFE, CGFM, CGFO
Chief Examiner of Public Accounts
Alabama Department of Examiners of Public Accounts

Mr. Jones is the Chief Examiner of the Alabama Department of Examiners of Public Accounts. He is appointed by a Legislative Committee for a 7-year term and is currently serving his fourth 7-year term. The Alabama Department of Examiners of Public Accounts is responsible for performing audits of state agencies and departments, institutions of higher education, county commissions, and county boards of educations, revenue commissioners, sheriffs, district attorneys, and probate judges. He currently serves as the Vice Chair of the National Intergovernmental Audit Forum and is the state representative from the Southeastern Intergovernmental Audit Forum. He is a past president of the National State Auditor's Association (NSAA) and has served on numerous NSAA committees over the years. He is a member of the Association of Government Accountants (AGA), the Government Finance Officers Association (GFOA), the Association of Certified Fraud Examiners (ACFE), and the American College of Forensic Examiners International, (ACFEI).



John V. Kelly
Assistant Director, Financial Management and Assurance
U.S. Government Accountability Office

John V. Kelly is currently an Assistant Director with the Government Accountability Office's (GAO) Forensic Audits and Special Investigation unit. During his tenure with the GAO. Mr. Kelly has been responsible for audits and program evaluations at numerous federal agencies including the Departments of Defense, Treasury, Energy, State, the Federal Reserve System, the Federal Deposit Insurance Corporation, and the Internal Revenue Service. Mr. Kelly has worked in GAO's Dallas, Denver, and Honolulu field offices, as well as GAO's Washington, DC headquarters. Mr. Kelly has also served as the Executive Director of the Southwest Intergovernmental Audit Forum, and the President of the Dallas Chapter of the Association of Government Accountants. Mr. Kelly graduated from the University of Scranton, and is a Certified Public Accountant and a Certified Government Financial Manager.



Thomas M. McKenna, Ph.D.

Senior Consultant

Stanford Research Institute Consulting Business Intelligence

Thomas M. McKenna is a senior consultant in SRI Consulting Business Intelligence's (SRIC-BI's) Scan™ program. He specializes in the social analysis of trends in globalization, information technology, and Internet commerce. He also tracks major political conflicts and economic developments across the globe.

Dr. McKenna's recent publications include *Federating Digital Identity*, *The Ins and Outs of Offshoring*, and *Neuroimaging, Neuroeconomics, and Neuromarketing*.

Dr. McKenna has provided presentations on the Scan program and its Signals of Change to a wide range of companies, professional organizations, and government agencies. He has also directed or participated in several research, scenario-planning, and opportunity-search projects. For those projects he has:

- Assessed collaborative R&D efforts between U.S. universities and global corporations
- Conducted brainstorming sessions about the office of the future
- Collected and analyzed comparative case studies of organizational responses to corporate scandals
- Analyzed the consequences for financial institutions of the new requirements imposed on them by recent government efforts to block the financing of terrorism
- Provided analyses of contemporary global conflicts and evaluations of emerging economies.

Since the 11 September 2001 terrorist attacks, Dr. McKenna has also regularly consulted with both U.S. NGOs and U.S. government agencies about international terrorism in Southeast Asia.

Dr. McKenna came to SRIC-BI from the University of Alabama at Birmingham, where he was an associate professor of anthropology. In that position he specialized in economic development and political conflict in Asian societies. He holds a Ph.D. in social anthropology from the University of California, Davis, and is the author of *Muslim Rulers and Rebels*, published by the University of California Press.



Samuel Tinsing Mok
Chief Financial Officer
U.S. Department of Labor

On January 25, 2002, Samuel Tinsing Mok was confirmed by the Senate to be the Chief Financial Officer of the U.S. Department of Labor. He served as Chief Financial Officer and Comptroller of the U.S. Department of the Treasury, appointed by former Treasury Secretary James Baker. While there, he implemented many management control programs to enhance financial reporting and control.

Prior to joining the Labor Department, Mr. Mok served as the Managing Member of Condor Consulting, LLC, a Washington, DC-based international consulting firm. His expertise lies in providing and leveraging business and government contacts for American companies interested in the Asian market. Other aspects of Mr. Mok's practice included assisting American businesses that sought information on prospective business partners in Asia and facilitating meetings for American corporate executives who wished to establish contacts with senior Asian embassy officials in Washington, DC.

Mr. Mok's professional career spans both the American private and public sectors. In the private sector, Mr. Mok began his career as an auditor with Main & Hurdman (now KPMG Peat Marwick) and later served as a Senior Auditor with Parnell Kerr & Forster. In 1971, he was called to active military duty. As a Lieutenant in the U.S. Army, he served in Okinawa, Japan as a strategic intelligence officer overseeing reporting and analysis on China, Vietnam, and North Korea. Upon being promoted to the rank of Captain, he was reassigned to Army Readiness Region 1, at the U.S. Military Academy at West Point.

In 1976, Mr. Mok resigned his Army commission and reentered the private sector as the Director of Accounting at Time-Life Books. Six years later, in 1982, he accepted an offer from U.S. News & World Report and eventually became the Corporate Treasurer. In 1986, he served as a Foreign Service Officer at the Bureau of East Asian and Pacific Affairs at the U.S. Department of State. A year later, Mr. Mok became a member of the Federal Senior Executive Service and was appointed Comptroller of the U.S. Department of the Treasury. Shortly thereafter, he was re-appointed as the Treasury's Chief Financial Officer. During his six-year tenure at the Treasury, Mr. Mok was also appointed by then President George H.W. Bush to serve on the National Advisory Council on Public Service. In 1992, Mr. Mok left federal service and was appointed Chief Executive Officer of G.L. Associates, a New York-based business systems consulting firm. Four years later, Mr. Mok went on to found his own international trade consulting practice in collaboration with retired U.S. Senator Birch Bayh.

Mr. Mok received his M.A. in Auditing from Catholic University in 1982. He earned his B.S. in Accounting from Fordham University in 1968. He also graduated from the U.S. Army Institute of Administration at Fort Benjamin Harrison and from the U.S. Foreign Service Institute in Rosslyn, Virginia. Mr. Mok speaks fluent Cantonese and Mandarin Chinese. He is a Certified Internal Auditor and Certified Government Financial Manager. Additionally, Mr. Mok has undergone extensive formal training in cultural

diversity instruction at the U.S. Department of Defense, the U.S. Department of the Treasury, and the U.S. Department of State.

Mr. Mok has served in various capacities for numerous community and government organizations, including Trustee of the Department of Defense Equal Opportunity Management Institute (DEOMI); Treasurer of AFSA (American Foreign Service Association) a labor union for U.S. foreign service officers at the Department of State; and Chairperson of the National Conference of Community & Justice (formerly known as the National Conference of Christians and Jews) in the Washington, DC area. In addition, Mr. Mok has frequently lectured around the country on diversity issues and formerly provided seminars to various federal agencies and senior executives of major U.S. corporations. He is a former Chapter President of the Association of Government Accountants. Mr. Mok is also a former Chapter President and National Vice President of the Organization of Chinese Americans and a founding member of the Federal Asian Pacific American Council.

In 2006 Mr. Mok is the recipient of the prestigious Donald L. Scantlebury Memorial Award for Distinguished Leadership in Financial Management Improvement and was named one of the top 100 executives from government, industry, and academia of the "Federal 100" who had the greatest impact on the government information systems. In 2005, he was the recipient of the Distinguished National Leadership Award by the Association of Government Accountants (AGA) to formally recognize elected or presidentially-appointed federal officials who have demonstrated outstanding leadership in federal financial management. Mr. Mok was appointed to serve on the Republic of the Marshall Islands Trust Fund Committee by the Secretary of the Interior. He serves on the General Administration Board for the United States Department of Agriculture Graduate School, and was recently elected to be a Fellow for the National Academy of Public Administration (NAPA). Mr. Mok serves on the U.S. Government Accountability Office (GAO) Advisory Council on Government Audit Standards, the Board of Trustees for the AGA Academy for Government Accountability and the Asian American Government Executives Network (AAGEN) Advisory Board.

He has served as deputy mayor of Chinatown, Washington, D.C., and in top leadership positions of most major Asian-American community organizations in the greater Washington, D.C. area. Mr. Mok and his wife, Nancy, reside in Maryland. They are the proud parents of two grown children, both attorneys, and five grandchildren who also reside in the Washington, D.C. area.



Marta Brito Pérez

**Associate Director for Human Capital Leadership & Merit System Accountability
U.S. Office of Personnel Management**

Marta Brito Pérez is a leader at the forefront of Human Capital transformation in the public sector. Ms. Pérez has consistently delivered outstanding results at the top political levels of government, managing large and complex staffs, budgets and systems. Since 2002, she has spearheaded the implementation of the Federal

Government's Presidential Initiative for Strategic Human Capital Management.

Her leadership resulted in a unified standard for Strategic Management of Human Capital established for the 1.8 million Federal employees. All major Federal agencies achieved measurable results against the standard by addressing talent gaps, building leadership capacity and developing a performance culture. Ms. Pérez is an acknowledged, skilled labor negotiator with a record of accomplishments in implementing Human Resources reforms and domestic and international public policy initiatives.

Before joining OPM, Ms. Pérez served as Director of the Office of Human Resources for the Montgomery County, Maryland government. In that position, she oversaw all aspects of human resources management for more than 10,000 county employees and 4,000 retired employees and their dependents. Ms. Pérez modernized the philosophy and technology of the department and incorporated data analysis techniques to direct HR into value-added functions.

Ms. Pérez has a M.S. degree in Organization Development and Human Resources from Johns Hopkins University along with a B.A. in Criminology from the University of Maryland. She studied at Harvard University John F. Kennedy School Executive Program of Government for Local and State Officials.



Gabriel Petek
Director, Credit Market Services
Standard & Poor's

Gabriel Petek is a Director in the State and Local group in Standard & Poor's Corporate and Government Ratings Group. Gabe is currently a short-term debt sector leader and oversees the issuance of short-term ratings for many tax and revenue anticipation note (TRAN) issues. Gabe is the lead analyst for the states of Alaska, Hawaii, Nevada, Utah, and Washington as well as numerous western region local government entities. In addition, Gabe has authored articles on a variety of subjects relevant for the tax exempt credit markets, including, *Short Term Debt Trends*, *County Investment Pools*, and *School Construction Trends and Debt Issuance Trends*.

Gabe holds a Master in Public Policy from Harvard University's Kennedy School of Government and a BA in political science from Loyola Marymount University. Gabe was a Hansard Scholar during college, a program that included coursework at the London School of Economics. Gabe is a Level 3 candidate in the CFA (Chartered Financial Analyst) program. Prior to joining Standard & Poor's, Gabe worked as a budget analyst at the city of Boston's Office of Budget Management



Cathilea Robinett
Executive Director
Center for Digital Government

Cathilea Robinett is Executive Director of the Center for Digital Government and Center for Digital Education, national research and advisory institutes on information technology in state and local government and education, respectively. She is also Executive Vice President of e.Republic, parent company of the Centers. Along with her leadership over a team of professional advisers, researchers, analysts, writers, and editors, Robinett directs and maintains policy and business standards for all of the centers' market intelligence programs. Robinett is a frequent speaker for worldwide government and education organizations, including Harvard University, the United Nations, and the World Congress on IT. For over a decade, she has served as a thought leader and adviser to public and private sector professionals, and has worked extensively with jurisdictions throughout the nation helping them develop sound and successful strategies for the Digital Age.

Robert J. Shea
Counselor to the Deputy Director for Management
Office of Management and Budget

Robert is currently Counselor to OMB's Deputy Director for Management. He heads the President's Budget and Performance Integration initiative. A graduate of Connecticut College and South Texas College of Law, Robert was a Professional Staff Member with the House Committee on Government Reform from 1995 through 1996. There he had responsibility for examining the economy and efficiency of government programs, and acted as liaison with the government's Inspectors General. In 1997, Robert worked as Legislative Director for Congressman Pete Sessions (TX), where he organized the Results Caucus, a group of Members of Congress dedicated to results-based management and solving many of the government's major management problems. In early 1999, Robert was named Counsel to the Senate Committee on Governmental Affairs where, in addition to general oversight of Executive Branch management, he was charged with oversight of the implementation of the statutory framework for performance-based government, including the Government Performance and Results Act and the Chief Financial Officers Act. Robert is a native of Houston, Texas, and now lives in Alexandria, Virginia with his wife, Eva, and their three girls, Haley, Hannah, and Mary Claire.



Richard L. Skinner
Inspector General
U.S. Department of Homeland Security

Mr. Skinner was confirmed as the Department of Homeland Security Inspector General on July 28, 2005. Between December 9, 2004 – July 27, 2005, he served as Acting Inspector General. He held the position of Deputy Inspector General Department of Homeland Security (DHS) since March 1, 2003, the date that the Office of Inspector General was established.

Prior to his arrival at DHS, Mr. Skinner was with the Federal Emergency Management Agency (FEMA), where he served as the Acting Inspector General (October 2002 – February 2003) and Deputy Inspector General (1996 – 2002). From 1991 to 1996, Mr. Skinner served at FEMA OIG as the Assistant Inspector General for Audits. In 1998, he received the President Meritorious Executive Rank Award for sustained superior accomplishment in management of programs of the United States Government and for noteworthy achievement of quality and efficiency in the public service.

From 1988 to 1991, Mr. Skinner worked at the U.S. Department of State (DOS) OIG. During his tenure at DOS OIG, Mr. Skinner served as a senior inspector on more than a dozen foreign and domestic inspections and in 1991, Mr. Skinner was appointed by the Inspector General to serve as the “de facto” Inspector General for the Arms Controls and Disarmament Agency (ACDA).

From 1972 to 1988, Mr. Skinner held a variety of audit management positions with the U.S. Department of Justice and the U.S. Department of Commerce (DOC). He began his Federal career in 1969 with the OIG of the U.S. Department of Agriculture.

Mr. Skinner holds a B.S. degree in Business Administration from Fairmont State College and an MPA degree from George Washington University.



Jeffrey C. Steinhoff
Managing Director, Financial Management and Assurance
U.S. Government Accountability Office

Jeff Steinhoff is the Managing Director for Financial Management and Assurance in the U.S. GAO. He is responsible for oversight of financial management and auditing issues across the federal government, including the audit of the government's consolidated financial statements, the establishment of Government Audit Standards and internal control standards, and the range of accountability and corporate governance issues. He represents GAO on the Public Company Accounting Oversight Board Standing Advisory Group. He has served on the staff of the Senate Governmental Affairs Committee and was a principal architect of the Chief Financial Officers Act of 1990. He is involved with government-wide implementation of the Act and other financial management improvement legislation.

Mr. Steinhoff graduated from the College of William & Mary. He has completed the Information Systems Program at the Wharton School of the University of Pennsylvania and the Senior Executive Program at Harvard University. He is a Certified Government Financial Manager and a Certified Public Accountant.

He is a Past National President of the Association of Government Accountants (AGA) and is a member of its Professional Certification Board, which he founded and chaired from 1994 to 1998, and its National Awards Committee. He is a member of the American Institute of Certified Public Accountants and has served on its Members in Government Committee and its Strategic Planning Advisory Committee. He served as Chair and was a longstanding member of the former Joint Financial Management Improvement Program's (JFMIP) Steering Committee.

He has received numerous professional awards. A three-time recipient of the Comptroller General's Distinguished Service Award, the Comptroller General conferred on Mr. Steinhoff the rank of Meritorious Executive in the Senior Executive Service. In 2000, he was one of 26 individuals recognized by the Association of Government Accountants (AGA) for significant contributions toward advancing government accountability in federal, state and local governments over the past 50 years. Other AGA awards include: the Elmer B. Staats Federal Leadership Award, the Robert W. King Memorial Award, the National President's Award in 1995, 1997 and 2003, the National Distinguished Leadership Award, and the National Special Achievement Award. In 2003 an Annual Leadership Award in Mr. Steinhoff's name was inaugurated by AGA's Northern Virginia chapter. In 1991, he was awarded JFMIP's Distinguished Leadership Award "for sustained leadership and significant contribution to the enactment of every major financial management reform legislation during the past decade". Mr. Steinhoff is a widely recognized national spokesperson on government auditing, internal control, financial management, and information management issues and has had published numerous professional articles. For his article on the Chief Financial Officers Act, he received the Outstanding Author Award from the American Society of Military Comptrollers. He has testified before the Congress numerous times on a wide range of financial management issues and legislation as well as testifying before city and local government officials.



Nikki Tinsley, CPA
Senior Manager/Consultant
Mosley & Associates

Nikki Tinsley has over thirty-five years of audit and management experience in the audit and Inspector General community which includes strategic planning, human resources and financial management, program development and evaluation, and organization representation and liaison.

Ms Tinsley is senior manager of domestic Management Consulting and Advisory Services Operations for EAM, Inc. / Mosley & Associates. She manages projects and other staff engagements for clients involving domestic contracts. She assists in marketing company services and performing personal consulting services (advice and counsel). Clients include a wide variety of CPA and consulting firms, and technical firms in the areas of strategic planning, management, auditing and accounting.

Ms. Tinsley was the Inspector General for the Environmental Protection Agency (EPA) from November 1998 until February 2006. Prior to being appointed by the President and confirmed by the U.S. Senate as Inspector General, she served for almost two years as EPA's Acting Inspector General. She simultaneously served as Inspector General for the U.S. Chemical Safety and Hazard Investigation Board. As EPA Inspector General, Ms Tinsley successfully integrated IG activities into Agency operations while maintaining organizational independence required by law.

As the Inspector General, she provided audit oversight and conducted criminal investigations for organizations having over \$8 billion annual appropriated funding. She worked with political leaders and Agency managers to develop national environmental goals and strategies to protect human health and the environment and she created a program evaluation capability that reported on EPA environmental program results.

As the Divisional Inspector General at EPA for five years (1990-1995), Ms. Tinsley headed audit operations in two Offices of Inspector General regional offices and the ten states served by the offices. She organized and managed audit programs including auditing regional operations, contractors, grantees, and laboratories located in the regions. She oversaw nationwide audits of EPA integrity program and budget execution.

Prior to joining EPA, Ms Tinsley was an audit manager with the Department of the Interior's Minerals Management Service, auditing royalty payments on Federal and Indian oil and gas and mineral leases. She began her audit career with the Government Accountability Office.

Ms. Tinsley has a Masters Degree in Management and is a Certified Public Accountant (CPA). Professional affiliations include:

- President's Council on Integrity and Efficiency, Human Resource Committee Chair
- Advisory Council on Government Audit Standards Member
- Comptroller General's Domestic Working Group Member
- Intergovernmental Audit Forum, Past Executive Committee Representative
- Association of Government Accountants, Awards Board Member
- Institute of Internal Auditors Member
- Colorado State Board of Accountancy Member

Ms. Tinsley was honored with the AGA Distinguished Federal Leadership Award in 2004.



David M. Walker
Comptroller General
U.S. Government Accountability Office

David M. Walker became the seventh Comptroller General of the United States and began his 15-year term when he took his oath of office on November 9, 1998. As Comptroller General, Mr. Walker is the nation's chief accountability officer and head of the U.S. Government Accountability Office (GAO), a legislative branch agency founded in 1921. GAO's mission is to help improve the performance and ensure the accountability of the federal government for the benefit of the American people.

Before his appointment as Comptroller General, Mr. Walker had extensive executive level experience in both government and private industry. Mr. Walker currently serves as Chair of the Center for Continuous Auditing, and as a principal of the U.S. Joint Financial Management Improvement Program. He is on the Board of the International Organization of Supreme Audit Institutions (INTOSAI) and various educational and not-for-profit entities. He is a Fellow of the National Academy of Public Administration; member of the National Academy of Social Insurance; and an active member of various professional, public service, and other organizations, including the Sons of the American Revolution.

Mr. Walker is a CPA and has a B.S. degree in accounting from Jacksonville University, a Senior Management in Government Certificate in public policy from the John F. Kennedy School of Government at Harvard University, an Honorary Doctorate in Business Administration from Bryant College and an Honorary Doctorate of Public Service from Lincoln Memorial University.

Mr. Walker is a frequent speaker and author. He testifies regularly before Congress and is frequently quoted by major print and electronic media on a wide range of topics.



Carol Willett
Chief Learning Officer
U.S. Government Accountability Office

Carol Willett joined the US Government Accountability Office (GAO) as Chief Learning Officer May 21, 2003. She designs, develops & delivers professional development for 3,200 staff at headquarters & eleven field offices as well as supporting development of the national & international auditing community. Prior to joining GAO she spent:

- 5 years in the corporate sector as Vice President for Learning & Innovation teaching globally dispersed organizations how to collaborate & share knowledge more effectively via technology.
- 17 years in the Central Intelligence Agency with a wide range of management assignments in the Operations Directorate (Near East & South Asia Division, East Asia Division, Special Operations, & Human Resource Management) as well as serving as an instructor & executive in CIA University. She traveled extensively in Europe, Latin America, the Near East, and Asia as Deputy Director for Human Resources. As Executive Officer of the Near East Division during the 1990 Gulf War she was responsible for supporting intelligence collection & covert operations.
- 6 years in the USAF as both an Intelligence Officer (Strategic Air Command & Tactical Air Command) & as Director for Global Cross Cultural Communications in the USAF Special Operations School .
- 10+ years as Adjunct Faculty for the University of Virginia developing & presenting graduate level programs in leadership, human resource, change management & organizational development programs.

Carol has taught principles of knowledge management at the Brookings Institution & Federal Executive Institute. She has been a featured speaker at national conferences on learning & intellectual capital. Her published works include topics in organizational development; how to build & sustain virtual teams; creating the basis for distributed learning; team development & the principles & practice of Hypnotherapy. Her latest book, "Games that Boost Performance", was published by Jossey-Bass Pfeiffer in October 2004.

Carol holds a BA in International Relations 1975 from the American University, an MA in International Relations 1980 from Troy State University & an MS in Organizational Development 1985 from the American University & National Training Laboratories. She serves on the editorial advisory board of Chief Learning Officer magazine.

Her multigenerational household in Burke, Virginia includes family members born between 1914 & 1986 who pursue interests ranging from Civil War history & advanced auto repair to systems theory & aquatic gardening.



Rod Winters
General Auditor
Microsoft Corporation

Rod Winters is the General Auditor for Microsoft Corporation. Microsoft's Internal Audit group is widely viewed as an innovative audit organization, and as a leader in leveraging technology and employee empowerment to optimize audit productivity, effectiveness, and value contribution. Prior to joining Microsoft in 1994, he spent 11 years with Deloitte & Touche, most recently as the Director of Marketing and Communications for the Seattle office. He is a frequent speaker on topics related to the innovative and agile practice of internal auditing.

Mr. Winters is a CPA and CIA, and was awarded a William S. Smith Certificate of Excellence for the November 1999 CIA exam. He received a BA with honors from the University of Washington. He is a member of the Institute of Internal Auditors and AICPA, and currently serves as Vice Chair of Research for the IIA and President of the IIA Research Foundation. He is also past Board President of YouthCare, an organization serving the dire needs of street involved youth.