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Steve Haenchen has focused on many aspects of forensic accounting and litigation support since 2000. He is a Certified Public Accountant, Certified Fraud Examiner and Accredited in Business Valuation. Formal education includes a B.S. in Accounting from Southwestern Oklahoma State University and an MBA from Kansas University. He will receive his MSIT from Kansas University this semester. In his work, he has analyzed databases from a few hundred to over a billion records to determine damages and lost profits. He has worked with known data structures as well as unknown data structures finding evidence supportable in litigation.

James A. Heist
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James Heist was appointed as the U.S Department of Housing and Urban Development (HUD) Assistant Inspector General for Audit in March 2001. The Office of Inspector General's (OIG) mission is independent and objective reporting to the Secretary and the Congress for the purpose of bringing about positive change in the integrity, efficiency, and effectiveness of HUD operations. At HUD, Mr. Heist has also held positions as Acting Deputy Inspector General and Director of the Financial Audits Division.

Mr. Heist began his Federal career in 1976 as an auditor with the U.S. Department of Agriculture. Subsequently, Mr. Heist held increasingly responsible auditor positions at the U.S. Departments of Interior and Education.

As Assistant Inspector General for Audit, Mr. Heist heads the Office of Audit, an independent organization responsible for audits of HUD's programs and activities. Mr. Heist leads and directs HUD, OIG's audit activities; recommends actions to promote economy, efficiency and effectiveness in HUD's programs and operations; and works to prevent and detect fraud and abuse in HUD activities.

As Director of the Financial Audits Division, Mr. Heist directed HUD, OIG's financial audit and related activities and led the successful implementation of HUD, OIG's responsibilities under the Chief Financial Officer's Act of 1990. This included directing HUD, OIG audit staff and overseeing the work of certified public accounting firms engaged to audit HUD's financial statements. He organized a new division and developed the expertise needed to meet this legislated mandate. In addition, Mr. Heist had headquarters oversight responsibilities for OIG efforts to monitor the work of non-Federal auditors. This included establishing policies for HUD-OIG field reviews of work performed by non-Federal auditors and developing audit guidance for non-Federal auditors.

Mr. Heist is a Certified Public Accountant and Certified Government Financial Manager. He received his Bachelor of Science degree in Accounting from Shippensburg State College, Shippensburg, Pennsylvania in 1976. He is a member of the American Institute of Certified Public Accountants and Association of Government Accountants.

Mike Foley
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Mike Foley was elected Nebraska Auditor of Public Accounts in November 2006 and sworn into office on January 4, 2007. He is Nebraska's 24th State Auditor since the office was established with the founding of the State in 1867.

Prior to his election as Auditor, Mike served six years in the Nebraska Unicameral Legislature as the State Senator for the 29th District in Lincoln. He was first elected in 2000 and re-elected in 2004. During his term in the Legislature, Mike served on the Appropriations Committee, Judiciary Committee, and the Transportation and Telecommunications Committee.

While in the Nebraska Legislature, he successfully won passage of five pro-life bills including Nebraska's fetal homicide statute that has now been used in five cases to prosecute persons who have committed crimes against pregnant women that have resulted in the death of an unborn child. He also successfully amended the Nebraska State budget to provide assistance for women in crisis pregnancy situations.

Mike is originally from Rochester, NY. He received his Bachelor of Science degree in 1976 from the State University of New York at Brockport. He then went on to earn his Masters degree in Business Administration from Michigan State University in 1978.

Prior to moving to Nebraska, Mike was the Director of Financial Analysis for the National Association of Regulatory Utility Commissioners in Washington, DC. He lived in Washington, DC for nearly 20 years and was elected to the City of Washington Advisory Neighborhood Commission in 1986.

Gary White
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Gary White is the City Auditor for Kansas City, Missouri. Gary has worked in the Auditor's Office since 1985, evaluating the efficiency and effectiveness of city departments and programs and was appointed City Auditor on July 1, 2007. Before that, he was an examiner for the National Credit Union Administration, conducting reviews of federally insured credit unions in Oklahoma and western Kansas.

A lifelong Kansas City resident, Gary earned a B.S. in Accounting and a M.B.A. in Finance from the University of Missouri Kansas City. He is a Certified Management Accountant, a Certified Government Financial Manager, served as AGA Kansas City Chapter president during the 2001-2002 fiscal year, and currently serves as one of the Mid-America Intergovernmental Audit Forum's local representatives to the National Intergovernmental Audit Forum.

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He is a graduate of the University of Kansas and a member of the American Institute of Certified Public Accountants, Kansas Society of Certified Public Accountants, Missouri Society of Certified Public Accountants, Association of Government Accountants, and is a Certified Fraud Examiner.

John has been involved with the single audit for over 20 years and was one of the project management staff for the recent President's Council on Integrity and Efficiency Single Audit Quality project.

John Curran
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Mr. Curran is the City Auditor for Olathe, Kansas, a suburb of Kansas City with a population of 120,000. The position reports directly to the Olathe City Council and conducts performance audits and internal control reviews of city operations. Prior to joining the City in 2006, he was a project manager within the internal audit department of the Sprint Nextel Corporation and a senior auditor with the Kansas Legislative Division of Post Audit. Mr. Curran holds a B.A. in Political Science from Pittsburg State University and a Masters in Public Administration from the Bush School of Government and Public Service at Texas A&M University. He is a member of the Institute of Internal Auditors from which he holds certifications as an internal auditor and government auditing professional.

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Michael Eglinski is the City Auditor for the City of Lawrence, Kansas. He began as the City's first City Auditor in February 2008. Before that, he worked for 15 years in the City Auditor's Office and for one year in the Mayor's Office in the City of Kansas City, Missouri. As an undergraduate, he studied economics, graduating from the University of Kansas in 1985. Graduate studies took him to Sweden where completed a masters degree at Stockholm University, writing his thesis on work by the Swedish National Audit Bureau.

Cliff C. Cole
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Cliff is a Computer Audit Specialist with the U.S. Department of Housing and Urban Development, Office of Inspector General (HUD OIG). He is widely recognized as the OIG's resident expert on the development and use of computer assisted audit techniques (CAATs) and statistical sampling methods and procedures. Cliff's extensive audit experience, familiarity with HUD programs and related mainframe management information systems, technical knowledge, and application of a variety of analytical procedures has been used to support the OIG audit and investigative mission throughout the United States.

As an enthusiastic user and promoter of CAATs, Cliff was instrumental in establishing the OIG's Computer Audit Specialist designation. Formerly an Assistant Regional Inspector General audit manager, in 2001 Cliff was assigned to a headquarters level, nation-wide support role and was tasked to head-up and direct the newly formed computer audit specialist group. He has successfully implemented the group's charter to support OIG mission critical initiatives by providing CAATs assistance and training and promoting CAATs use as an integral audit and planning tool.

As the HUD OIG expert in the use and application of a variety of software tools, he regularly provides CAATs, software specific, and statistical sampling training, both on-the-job and in formal training environments. Cliff also frequently lectures on data conversion, data matching and analysis techniques, and the development and use of statistical sampling plans. He is frequently invited to speak at seminars and conferences organized by the HUD OIG, Intergovernmental Audit Forums, and various state internal audit organizations. Cliff also authored an article entitled, *Digging for the Gold – A History of Data Mining Initiatives in the U.S. Department of Housing and Urban Development, Office of the Inspector General*, published in the Journal of Public Inquiry.

Cliff received his Bachelor of Science in Business Administration degree with a major in accounting from East Carolina University in North Carolina.

Bev Norwood
Director of Leadership Development
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Bev Norwood has been with the U.S. Government Accountability Office (GAO) for 15 years and is the new Director of Leadership Programs. She is responsible for developing and delivering leadership programs for GAO staff at all levels. Prior to this position, she served as an Assistant Director analyst detailee in GAO's Learning Center, where she had responsibility for developing a series of core analytic courses for analysts; facilitating leadership transition seminars for staff moving into supervisory positions; and co-leading the GAO effort to develop a consensus on the critical skills and behaviors of leaders at GAO. As a GAO Assistant Director, she led numerous reviews of the Federal Aviation Administration's efforts to modernize the nation's Air Traffic Control System and improve airliner cabin safety. Her 13 years as analyst were divided between aviation and environmental protection issues, including work on the acquisition of software-intensive systems to improve the management of air traffic, the environmental effects of airport operations, and environmental infrastructure needs in the U.S.-Mexico border region. She is a trained facilitator and has led numerous GAO-wide initiatives in this capacity for more than a decade, including the development of GAO's Agency Protocols and International Protocols.