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Prior to joining the U.S. Department of Agriculture (USDA) OIG National Computer Forensic Division in November of 2005, Shawn was with the Kansas City Missouri Police Department, where he spent the last 2 ½ years as a Detective assigned to the FBI's Heart of America Regional Computer Forensics Laboratory (HARCFL). While assigned to the HARCFL, Shawn was tasked with conducting forensic examinations on numerous cases ranging from fraud to child pornography to homicide. Additionally, Shawn assisted in the execution of search warrants with regard to the imaging and/or seizure of computers and computer evidence. Shawn participated in the execution of the BTK search warrants, and he has had a suspect in one of his cases, take a plea agreement to 35 years in prison. This was due in large part to the additional evidence that was discovered during Shawn's examination of the suspect's computers and computer media. During Shawn's 9 year tenure with the Kansas City Missouri Police Department and prior to his assignment in the HARCFL, he held assignments as a Police Officer at the North Patrol Division and East Patrol Division stations. Shawn also spent a year as a civilian Detention Facility Officer in the police department's Detention Unit Facility.

Craig Goscha
Director
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Prior to joining the U.S. Department of Agriculture (USDA) Office of Inspector General (OIG), National Computer Forensic Division (NCFD), Craig spent the previous eight years as a Senior Network Engineer and a Network Security Specialist for the Kansas Department of Transportation and Zurich North America Holdings in Kansas City. Craig joined the USDA OIG in April 2001, as a Computer Specialist in the NCFD. In March of 2003, Craig was promoted to Supervisory IT Specialist in the NCFD.

Craig has spent the last three years developing the NCFD's presence within the USDA as well as the Inspector General community through participation in the Presidents Council of Integrity and Efficiency Information Technology Roundtable group, the Computer Crimes and Intellectual Property Section group at the Department of Justice, as a participant in multiple Curriculum Review Conferences for the Federal Law Enforcement Training Center, and as a Local Executive Board Member of the Federal Bureau of Investigation's Heart of America Regional Computer Forensic Lab in Kansas City.

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Barron K. Henley is an attorney, a "legal technologist" with 15 years of experience and a founding member of Henley March & Unger Consulting, Inc. He received his B.S./B.A. (marketing and economics) and J.D. from The Ohio State University and is a member of the American, Ohio and Columbus Bar Associations, and the Worthington Estate Planning Council. Mr. Henley is a member of the ABA Law Practice Management Section and the Technology Committee (General Practice, Solo and Small Firm Section), the Visioneer Legal Advisory Board, and the Columbus Bar Association Law 2010 Committee. He's also a member and former Chair of the Ohio State Bar Association Law Office Automation & Technology Committee. Mr. Henley is a Certified Consultant for Amicus Attorney® practice management software and a Certified Independent Consultant for HotDocs® document assembly software. Mr. Henley heads HMU's HotDocs document assembly and software training departments; and teaches CLE classes covering practice management, document management, file management, server and personal computer issues, remote access, mobile lawyering, scanning and imaging, legal paper reduction strategies, electronic case filing, Word, Excel, Outlook, WordPerfect, HotDocs document assembly, Adobe Acrobat, malpractice avoidance, and many other topics. Mr. Henley is a frequent Continuing Legal Education speaker on legal-specific technology issues throughout the U.S. for state and local bar associations and CLE providers including the American, Ohio, Akron, Cincinnati, Cleveland, Columbus, Dayton and Toledo Bar Associations, Indiana Continuing Legal Education Forum, the Institute of Continuing Legal Education in Michigan, the Administrative Office of Pennsylvania Courts, the National Association of College and University Attorneys, and many others.

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Scott is from Kansas and holds a M.S. in business administration from the University of Kansas and a B.S. in management information systems from Kansas State University. He has been with the Kansas Legislative Division of Post Audit since 1999, and currently heads up the Division's school audit team. In addition, Scott has supervised a number audits covering a variety of agencies and topics, including the operations of the State Fire Marshal's Office, STAR bond financing used for the Kansas Speedway, and the use of procurement cards by Kansas school districts.

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Tammie Brown is a senior auditor with the U.S. Department of Health and Human Services (HHS), Office of the Inspector General (OIG), located in Kansas City, Missouri. The National External Audit Review (NEAR) staff is responsible for reviewing audit reports, prepared by non-Federal auditors on non-Federal entities receiving Federal funds. Ms. Brown is responsible for addressing technical assistance and audit resolution issues related to Single Audits of non-Federal entities.

Prior to joining the OIG staff in December of 1999, Ms. Brown was employed by the Missouri Department of Revenue as a Senior Compliance Auditor.

Ms. Brown received her MBA in December 2000 from Northwest Missouri State University and a BSBA in accounting from Missouri Western State College in 1986.

Ms. Brown is a member of the AICPA, AGA and an associate ACFE member. Ms. Brown has served two terms as secretary for the Northwest Chapter of Missouri Society of CPA's.

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Scot has been a partner with the firm Swindoll, Janzen, Hawk & Loyd, LLC of McPherson, Kansas since January 1, 1990. He was involved as a manager and staff accountant in this firm and the firm Yerkes and Michels in Independence, Kansas, prior to becoming a partner in 1990. Mr. Loyd has a B.A. in Accounting (1983) from Tabor College, Hillsboro, Kansas. He is both a Certified Public Accountant (CPA) and a Certified Government Financial Manager (CGFM). His professional responsibilities have included and currently include:

Scot is partner in charge of a diversified governmental practice relating to states, counties, cities, schools and other miscellaneous government entities. He has also had extensive involvement in the AICPA's Ethics Division regulatory process as a Professional Ethics Executive Committee (PEEC) member, Technical Standards government subgroup Ad-Hoc committee member and an Ad-Hoc government ethics case reviewer.

He has also been a member or Chair of several of the American Institute of Certified Public Accountants' (AICPA) Task Forces and Committees and the Mid-America Intergovernmental Audit Forum Committees such as the American Institute of Certified Public Accountants Government Performance and Accountability Committee (Current Member), AICPA Professional Ethics Executive Committee (PEEC) (Past Member); GAO Strategic Planning Task Force for the National Intergovernmental Audit Forum (Current Member); Executive Committee for the Mid-America Intergovernmental Audit forum (Past Member); the AICPA Auditing Standards Board Non-Financial Information Task Force (Past Member); AICPA Partnering for CPA Practice Success (PCPS) Technical Issues Committee (Past Member); AICPA Partnering for CPA Practice Success (PCPS) Technical Issues Committee (TIC) [Past Government A & A Zone Chairman]; AICPA Government Accounting and Auditing Committee State and Local Audit Guide Overhaul Task Force (Past TIC liaison to the activities of this task force); AICPA Governmental Accounting and Auditing Committee (GAAC) October 1, 1995 to September 30, 1998 (Past Member) and Kansas Society of CPA's Governmental Accounting and Auditing Committee Chairman 1992 to 1995.

D. Scot Loyd, CPA, CGFM (Continued)

Scot also co-authors with Michael A. Crawford on the following books and publications:

- ❖ **2005, 2006 and 2007 CCH Miller Governmental GAAP Guide**
- ❖ **2005, 2006 and 2007 CCH Miller Governmental GAAP Practice Manual: Including GASB 34 Guidance**
- ❖ **CCH Miller Governmental GAAP Update Service (Published twice monthly)**
- ❖ **CCH Tax & Accounting: Accounting Research Manager (ARM)** The most comprehensive, up-to-date, and objective online database of financial reporting literature. It includes all authoritative and proposed accounting, auditing and SEC literature, plus independent, expert written interpretive guidance. Mike and Scot are responsible for the Governmental Library within ARM. ARM was formerly big five CPA firm Arthur Anderson's worldwide electronic library, which is now owned, operated and updated by CCH.
- ❖ CCH New Book Opportunity, **"CPA's Multistate Guide to Professional Conduct and Business Ethics,"** due out early 2007.

Scot is a native of Sedan, Kansas, active in church, member of the Kansas Board of Directors for the Fellowship of Christian Athletes (FCA), a huddle leader for the Canton/Galva high school FCA and AWANA leader. He still enjoys playing sports, landscaping and traveling. He has been married over 22 years to his wife Jenny. They have one son, Ethan, and live in Galva, Kansas.

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Mr. Eglinski worked in the Kansas City Auditor's Office since 1992. Prior to that, he studied political science and public administration at Stockholm University. He became interested in performance auditing while working on his masters thesis – a case study of a performance audit done by the Swedish National Audit Bureau. Mr. Eglinski is also a member of the Association of Local Government Auditors (ALGA) Peer Review Committee.

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Cecelia possesses 21 years of both financial and program audit experience with the most recent 2 years with the U.S. Department of Defense (DOD) Office of Inspector General, she has also spent time with the U.S. Department of Agriculture (USDA) Office of Inspector General, Financial and Information Technology (IT) Operations office, and 15 years of experience with the U.S. General Accounting Office (GAO). (Now the U.S. Government Accountability Office)

As a Project Manager with the DOD Inspector General, she has led reviews of the Federal Managers' Financial Integrity Act (FMFIA) reporting processes for U.S. Marine Corps financial information and the review of the U.S. Marine Corps Financial Improvement Plan and systems supporting newly established stand alone financial statement reporting requirements.

At USDA-OIG, she served as a supervisory auditor responsible for planning, coordinating, performing and reporting on major segments supporting the audit opinion of the USDA Consolidated Financial Statements. She performed audit procedures on USDA's Fund Balance with Treasury (FBWT), Statement of Budgetary Resources, and suspense Treasury symbols.

With GAO, she served as a team member and project manager for review of DOD's reporting of its disbursement and collection activity and its Fund Balance with Treasury. She has

- Developed and implemented audit plans testing the adequacy and effectiveness of controls, regulations, and procedures used in financial reporting and program implementation.
- Led, supervised and reviewed work of audit teams and consolidated the results to provide reportable issues that were used to improve financial management and operations.
- Worked with agency officials to formulate action plans to improve reporting of its funds with Treasury.
- Organized and led a working group of GAO and DOD auditors to develop a best and consistent approach to auditing DOD's funds with Treasury, which facilitated the consolidation of results and identification of reportable issues.

She has received several awards for her work in the financial area.