

**David Thomas**  
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David is a graduate of the Indiana University School of Law and was serving his third term as Clay County Prosecuting Attorney when Governor Daniels appointed him to serve as Inspector General in January of 2005. Previous to that he served as a clerk to Indiana Court of Appeals Judges Robert Neal and Jonathon Robertson and was engaged in the general law practice in the Wabash Valley.

**Chuck Cohen**  
***Lieutenant, Investigative Division***  
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***Indiana State Police***  
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Chuck Cohen's formal education includes a Masters in Business Administration from Indiana Wesleyan University, and an undergraduate degree from Indiana University with a double major in Criminal Justice and Psychology.

He is a Lieutenant serving the Indiana State Police, where he has been employed for 13 years. He is currently the Commander of the Special Investigation and Criminal Intelligence Sections. In the capacity, Lt. Cohen is responsible for the cyber crime, white collar crime, vehicle crime, and crimes against children units along with overseeing the departments overt and covert criminal intelligence function. He is cross-designated as a Special Deputy United States Marshal.

Before his current assignment, Chuck spent five years assigned to the United States Attorney's Office for the Southern District of Indiana, where he conducted federal and state political corruption, organized economic crime, and cyber crime investigations. In the past, he has been assigned to various specialized investigative and enforcement assignments.

Chuck speaks nationally on topics including cyber crime, online fraud, money laundering, corruption investigation, and the investigation of skilled criminal offenders. He is an Adjunct Professor at Indiana University Bloomington, where he teaches Foundations of Criminal Investigation. He is a published author, including peer-reviewed material and the cover article for the March, 2007 *Police Chief Magazine*.

Lieutenant Cohen has collateral duties and training in areas including: hostage/crisis negotiation, vehicle crash reconstruction, defensive tactics instruction, and intermediate and chemical weapons instruction.

**Kathy Cruz**  
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Kathy Cruz received a Bachelor of Science degree in Public Affairs from the School of Public and Environmental Affairs at Indiana University in Bloomington in May 1998.

Kathy joined Umbaugh in 1998 and became a manager in December 2003. She has been involved in many areas of the practice including municipal bond issues and tax increment financing, and initially focused primarily on assisting Indiana schools and libraries with the issuance of bonds to fund capital improvements.

In January 2005, she was named the Bond Transaction Group Manager and currently oversees the Official Statement preparation, bond sale coordination and continuing disclosure compliance for all bond issues in the Indianapolis and Plymouth offices.

Originally from Batesville, Indiana, Kathy now resides in Indianapolis, Indiana.

**R. Kinney Poynter**  
***Executive Director***  
***National Association of State Auditors,***  
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Kinney Poynter is the Executive Director for the National Association of State Auditors, Comptrollers, and Treasurers (NASACT). In this capacity, he is responsible for the overall operations of NASACT as well as the programs of the National Association of State Comptrollers and National State Auditors Association. NASACT is a professional organization whose mission is to assist state leaders to enhance and promote effective and efficient management of governmental resources. Kinney has been with NASACT since 1989 previously serving as the association's Deputy Director, Program Manager, and Research Assistant.

In addition to his experience with NASACT, he has been a partner of a local public accounting firm in Lexington, Kentucky, and a principal auditor with the Kentucky Auditor of Public Accounts where he conducted financial, performance, and investigative audits. While in public practice, he performed audits on various types of not-for-profit organizations subject to the single audit requirements of OMB Circular A-133.

Kinney has a MS and BS degree in accounting from the University of Kentucky. He is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and the Kentucky Society of Certified Public Accountants. He is past chairman of the KSCPA Governmental Accounting Committee and has served as an instructor domestically and internationally on a variety of governmental accounting and auditing issues.

**Dennis L. Faurote, CPA**  
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Denny Faurote is President of The Faurote Group. He is a professional trainer, keynote speaker, and consultant. Denny's creed is ***to help others succeed in the challenges of life.***

Denny provides a unique perspective combining the business savvy of an accounting career and CPA with the human touch. He draws on a rich background of experience. For fourteen years he worked for the international public accounting firm of Deloitte & Touche. He contributed to the client service side of the Indianapolis practice office for eight years and directed their human resources and recruiting efforts for six years. During his tenure as Human Resources, Professional Development, and Recruiting Director, the Indianapolis office was recognized as having the # 1 HR operation in the worldwide firm. Denny also played a significant role at the national and regional levels of the firm. He assisted with the development and rollout of a firm-wide performance management system. In addition, he was one of the pioneers of extremely successful leadership training and development program that was implemented firm wide.

Denny has successfully developed and delivered hundreds of programs to thousands of people including business professionals, educators, and students from around the world. The programs have been extremely successful and definitely give the individuals a unique perspective of leadership and themselves. His 23 years of experience and diverse background allow him to better understand all audiences and customize programs to, not only meet, but also exceed their expectations. Denny's background and in-depth knowledge of business and "people development" will provide you with unparalleled service in developing people, increasing levels of customer service, improving profitability, building leaders, and creating a fun, productive, and learning culture.

Denny relies on his practical experience and commitment to continual self-improvement to adapt and adjust to any situation. His extensive and diverse experiences at one of the world's most prominent professional services firms and other experiences give him an up-close and personal look at the issues, challenges, and opportunities that organizations and individuals face day-to-day. Denny's high energy and upbeat message educates while it entertains.

Denny is also an adjunct professor at Indiana University Kelley School of Business. He has designed and delivered leadership programs at the undergraduate and graduate level. He also works closely with several other universities (business school) in developing and delivering leadership programs.

**Doug Jenkins**  
**Deputy Director**  
**Milwaukee County Department of Audit**  
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Doug has a B.A. degree in economics and received an MBA degree from the University of Wisconsin-Eau Claire in 1980. He worked as a performance auditor for the Wisconsin Legislative Audit Bureau for four years before joining the Milwaukee County Department of Audit in 1984. Doug is currently Deputy Director of Audits at Milwaukee County, where, in addition to other direct management and administrative duties, he oversees operation of the County Fraud Hotline. Doug is a longtime member of the Association of Local Government Auditors and served as editor of the organization's professional journal, the *Local Government Auditing Quarterly*, from 1998 through 2003. Doug has participated in five ALGA peer reviews, including four as review team leader, and served on the organization's Professional Issues Committee in 2005 and 2006.

**Vickie Joyce, CPA**  
***Health Care Auditor***  
***U.S. Attorney's Office***  
***Southern District of Indiana***  
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Vickie Joyce joined the staff of the U.S. Attorney's office in Indianapolis in November of 1999 as the Health Care Auditor. Prior to this position, Vickie spent approximately eight (8) years with the Indiana Attorney General's Office, Medicaid Fraud Control Unit (MFCU) as an Auditor.

During her employment with the U.S. Attorney's office, Vickie has assisted in the criminal and civil prosecution of several health care cases. These cases involve both single and multiple defendants and range in complexity from simple double billing to cost report fraud. Her assistance has resulted in the success resolution of cases involving a variety of health care providers, including doctors, dentist, podiatrist, pharmacies, psychologist, hospitals, and durable medical equipment suppliers.

Vickie attended Indiana State University from 1989 - 1992 and has a B.S. in Accounting from that institution. She has been a CPA since 1998.

**Kevin Saionzkowski, CPA, CFE**  
**Chief Auditor in Special Audits**  
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Currently, Kevin is the Chief Auditor of the Special Audit Section for Ohio Auditor of State Mary Taylor, CPA. He has served as Chief Auditor for the past seven years. The Special Audit Section consists of five managers responsible for conducting limited scope fraud and investigative audits of state and local government subdivisions to investigate allegations of fraud, theft, and/or misappropriation involving public funds. Kevin also served one year as the Assistant Chief Auditor of the Special Audit Section prior to becoming the Section's Chief Auditor. Kevin began his career at the Ohio Auditor of State's Office shortly after graduating from Capital University in 1992 with a B.A. in accounting. While at the Ohio Auditor of State's Office, Kevin has also been a financial statement auditor and audit manager, and has worked in the Office's Quality Assurance Section. Kevin has been a licensed Certified Public Accountant since 1997 and obtained the Certified Fraud Examiner credential in January 2007. Kevin has presented on fraud related topics at numerous local and state-wide gatherings of government officials and employees.

**Craig Sullivan, CPA, CISA**  
***Senior Manager***  
***South Bend Office***  
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Craig Sullivan is an Executive in the Risk Services Group of Crowe Chizek. Craig is responsible for the delivery of SAS 70s throughout the firm and is also a member for the firm's Assurance Services Committee that oversees the delivery of audits throughout the firm. He provides thought leadership related to all areas of computer based controls to Crowe's financial audits, third party audits (SAS 70s), ATM Network certifications (TG-3), Payment Card Industry (PCI, a.k.a. VISA Cardholder Information Security Program) compliance reviews and other information technology risk based procedures. Craig joined the firm in 1984 and has over 20 years of experience spending the majority of these years focused on information technology controls in the financial services industry. His clients range from small not-for-profits to data processing centers that process for more than 3,000 financial institutions.

Craig has undergraduate degrees in Accounting and Management Information Systems and a Master's degree in Accounting from Bowling Green State University. He has been an instructor for information technology controls and concepts on a college level and is currently actively involved in the continuing professional education and training programs at Crowe Chizek.

Craig is a member of ISACA (Information Systems Audit and Control Association) and is a past charter member and president of the local ISACA chapter, IIA (Institute of Internal Auditors) and the AICPA (American Institute of Certified Public Accountants). He is also the Chairman of the Board of Directors for Michiana Public Broadcasting Corporation (WNIT, Channel 34).

Craig is based in our South Bend, Indiana office and is both a CPA and CISA (Certified Information Systems Auditor).

**Beth E. Grisham**  
**Senior Staff Accountant**  
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Beth Grisham, a Senior Auditor/Acting Manager for Blue and Company (Indianapolis office), has extensive experience in providing audit, accounting, Sarbanes-Oxley, internal controls, information technology (IT), fraud and forensics-related work, and various consulting services to a variety of small, medium, and large-size organizations in the private, public, governmental, and non-profit sectors. She has performed audits for financial, internal controls, IT, Sarbanes-Oxley, privacy, yellow book, and other purposes. Beth's experience also includes performing other special investigations, due diligence, SAS 70 evaluations, data mining and analysis, agreed upon procedures, governmental audits, risk assessments, tax returns, and job cost analysis.

Beth started her career in public accounting working for Arthur Andersen until the firm's demise in 2002 as a result of the Enron crisis. During her time at Andersen, Beth began integrating her financial statement auditing and IT auditing experience for clients by performing both financial statement auditing and IT auditing or technology consulting work in a broad range of industries. Her unique talent in being able to communicate and analyze both the financial and IT sides enabled her to provide value-added services and solutions to clients. Through the various auditing and IT-related courses taken, past experience, research, and reading up on her own, Beth had several opportunities as a Senior Auditor to identify and perform fraud or forensics-related investigations for several audit clients. Beth learned the importance of proper quantitative and qualitative detection and analysis while incorporating the broad environment, controls, indicators, and solutions while thinking "outside the box" as an auditor. Beth has continued applying her unique experience and knowledge to clients in many industries, including healthcare, governmental organizations, telecommunications, non-profit, real estate, insurance, oil and gas, financial, etc. As a result, she has detected and investigated cases and allegations of fraud, theft, and misappropriation of assets in the corporate, non-profit, insurance, and government sectors.

Beth graduated from Indiana University (Bloomington) with honors and received two Bachelor of Science Degrees in Accounting and Finance. It was during college that Beth began integrating her love and experience in finance with the world of technology in both the healthcare and government sectors. Beth worked both for Indiana University and the Department of Defense while attending college full-time. While working at Indiana University and since graduation, she has coordinated an annual I.U. conference for state-wide mental health professionals, professors, and masters-level and doctoral-level students. She has also presented various technology workshops, and she handled the accounting for the finances of the American Psychological Association, Division 49.

### **Beth Grisham (Continued)**

In addition, Beth worked for the Department of Defense at the Crane Naval Surface Warfare Center where she negotiated, awarded, and monitored contracts for the purchase of intelligence and military equipment, ammunitions, and services totaling at least \$500,000 each while also improving and automating the acquisition process electronically and providing training to various departments. Beth was granted an award for her “Significant Contributions to the Federal Government” from the Department of the Navy for her work in technology and e-commerce.

Beth has given numerous presentations to corporate, government, university, and non-profit audiences with officials and upper management level on topics ranging from internal controls, auditing, technology, fraud, audit committee and financial updates. She has also served on the Board of her homeowner’s association and developed and provided training to others for professional development and CPE credit. Beth has completed specialized training in “The Reid Technique of Interviewing,” ACL advanced level, and she even took and passed the exam for FBI Special Agent at one time. Beth has been a member of various accounting and other associations, such as the American Institute of Certified Public Accountants, Institute of Internal Auditors, Indiana CPA Society, Association of Certified Fraud Examiners, and the Healthcare Financial Management Association. Beth also assists in her parents’ non-profit organization and music ministry in an advisory and financial capacity.

Beth speaks French and has traveled extensively on a domestic and international basis for business and personal. Beth enjoys spending time with her family, and is married to Dan Grisham, a retired police officer who now works for the Department of Defense. They have two children.

**Steve Terpstra**  
**Senior Manager**  
**Enterprise Risk Services**  
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***Relevant Experience***

Steven is a Senior Manager in the Enterprise Risk Services function in Indianapolis, serving clients in Indiana, Kentucky and Texas. Steven has more than 20 years of accounting and finance experience, with a focus on internal controls, reporting, and systems. His experience combines both employment with professional services firms and in industry, including manufacturing, public utilities, telecommunications, and financial services. Steve has served as the lead senior manager on a number of Sarbanes Oxley readiness, Japanese SOX readiness, SAS 70 and attest engagements including clients in the manufacturing industry. Steve's Sarbanes Oxley experience includes training, project planning and implementation, control and documentation assessments.

Steven rejoined Deloitte & Touche after having held significant positions at publicly held companies. In these positions, he managed both internal and external financial reporting and, most recently was vice president of reporting at Union Acceptance Corporation. He was also responsible for both the SEC and Regulatory reporting for Cinergy Corporation. His previous experience also includes working as an internal audit supervisor for Verizon (formally GTE Corporation). His background also includes 6 years of prior experience with Deloitte and another professional services firms in a financial audit role.

***IT Environment***

Developed work programs and managed assessments in the following computing environments:

- AS/400
- UNIX
- PeopleSoft
- Windows
- SAP
- NT

***Education/Certification***

B.A. in Accounting and Computer Information Systems, Cedarville University  
Certified Public Accountant in the State of Indiana