

**The Honorable Earnest A. Almonte**  
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Ernest A. Almonte is the Auditor General of the State of Rhode Island, a position he has held since 1994. As Auditor General, he is responsible for auditing of the \$7 billion State Comprehensive Annual Financial Report, the \$3 billion Federal Single Audit, Municipal Oversight, Performance Audits, Fraud Audits, and oversight of quasi-public agencies. He manages a staff of 46 and has over 30 years experience in the accounting profession.

From 1982 until 1994 he managed his own CPA firm in Smithfield, RI, servicing clients from New England and several other states.

He holds both a Bachelor of Science Degree in Business Administration and a Master of Science in Taxation Degree from Bryant University. Mr. Almonte is a graduate of the Senior Executives in State and Local Government and Innovations in Governance at the Harvard University John F. Kennedy School of Government.

In addition to being a Certified Public Accountant, he is also Certified in Financial Forensics, a Certified Government Financial Manager, a Certified Information Technology Professional, and a Certified Fraud Examiner.

Mr. Almonte served as chairman of the AICPA Finance, Audit and Member in Government Committees.

Mr. Almonte was appointed by the Secretary of Defense as the State of Rhode Island Chairman of the Employer Support of the Guard and Reserve and currently serves on the Department of Defense Audit Committee. He was appointed by the Comptroller General of the United States to the Government Auditing Standards Committee. He attended the 54th National Security Forum at the Air War College after being selected by the Secretary of the Air Force. He served as the Chairman of the New England Intergovernmental Audit Forum and is the Past President of the National State Auditors Association and the Rhode Island Society of CPAs.

Mr. Almonte is the recipient of the Rhode Island Public Expenditure Council “Robert M. Goodrich Distinguished Public Award” – 2004, the Giovanni da Verrazzano Man of the Year – For Outstanding Service to the Rhode Island Community – 2005, the Rhode Island Society of CPA’s – Centennial Outstanding CPA in Government, and other awards in his career. “Accounting Today” named Mr. Almonte in 2008 and 2005 as one of the Top 100 Most Influential People in the Accounting Profession. He is an active speaker on various topics, such as government finance, electronic government, auditing, fraud, and the CPA profession.

**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.

**Joan Hobbs, CFE, CIA, CGFM**  
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Joan Hobbs graduated Cum Laude from Woodbury University, Los Angeles, CA in 1976 and began her federal career with the US Army Audit Agency in Redwood City, CA in 1977. She also served in three other USAAA offices during her 15 years with the Department of Defense. She worked in the Pentagon, Washington, DC, Frankfurt Germany, and Sacramento, CA.

Joan came to work for the U.S. Department of Housing and Urban Development Office of Inspector General in Washington, DC in 1991 as the Office of Audit's Training Officer. She also served as the OIG Field Liaison Officer for Regions VIII and X, the Human Resource Advisor for the Office of Management and Policy, Assistant Regional Inspector General for the Headquarters Audit Office and the Capital District Office.

Joan spent two years working on an Office of Investigation Single Family Fraud Task Force in Los Angeles before assuming her current position as the Regional Inspector General for Audit for the HUD Office of Inspector General for both the Los Angeles and Seattle Regions. Joan's regions cover California, Nevada, Arizona, Hawaii, Oregon, Washington, Idaho, and Alaska. Joan is a Certified Fraud Examiner, a Certified Internal Auditor, and a Certified Government Financial Manager.

Joan has served in a number of board positions with the Association of Government Accountants and is currently on the board of the Western Intergovernmental Audit Forum as the Federal representative.

Joan lives in Los Angeles and shares her home with her sister, nephew, a dog and a cat.

**Marcia B. Buchanan, CPA, CGFM**  
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Marcia Buchanan is Assistant Director, Government Auditing Standards, in GAO's Financial Management and Assurance Team. She has responsibility for maintaining, interpreting, and promoting *Government Auditing Standards*, commonly known as the "yellow book," and serves as a staff aide to the Advisory Council on Government Auditing Standards. She also participates for GAO with the International Organization of Supreme Audit Institutions' Auditing Standards Committee and as an expert for working on proposed international auditing standards.

During her more than 30 year GAO career, Ms. Buchanan has gained extensive audit experience on financial audits, and on performance audits of audit quality, single audit, and other issues. Ms. Buchanan has worked on GAO's recent work on the single audit process as well as the use of single audit as an accountability mechanism for the Recovery Act. She has received numerous awards, including GAO's Meritorious Service Award in 1983 and 1999, the Comptroller General's Integrity Award in 2002 and 2006, and the Association of Government Accountant's Achievement of the Year Award and Educator's Award.

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

Ms. Buchanan graduated from Virginia Tech and attended the Federal Executive Institute. She is a Certified Public Accountant, a Certified Government Financial Manager, and a member of the American Institute of Certified Public Accountants, serving previously on its Government Accounting and Auditing Committee and Single Audit Working Group, and currently as an observer to several AICPA auditing standard task forces.

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Brian Estes has over 30 years experience as an auditor and trainer and has provided training on a variety of audit related topics to organizations such as the Association of Government Accountants (AGA), Institute of Internal Auditors (IIA), Association of Local Government Auditors (ALGA) and the Western and Pacific Northwest Intergovernmental Audit Forums. He also provided audit training as an Adjunct Faculty member at the U. S. Government Accountability Office (GAO). Brian has a Bachelor of Arts (BA) degree in political science from the University of California at Los Angeles (UCLA), a Master of Public Affairs (MPA) degree from the University of Washington, and holds a Certified Government Financial Management (CGFM) certificate. Brian is currently a Senior Principal Management Auditor with the King County Auditor's Office in Seattle, Washington. Formerly, he was Executive Director of the Western and Pacific Northwest Intergovernmental Audit Forums and served as GAO's West Region representative for the Office of Strategic Planning and External Liaison.