

**Jeremy M. Kirkland**  
**Counsel to the Inspector General**  
**Office of Legal Counsel**  
**HUD, Office of Inspector General**  
**Telephone: 202-402-4221**  
**Email: [Jkirkland@hudoig.gov](mailto:Jkirkland@hudoig.gov)**

Mr. Jeremy Kirkland, Esq., was appointed as the U.S. Department of Housing and Urban Development (HUD) counsel to the Inspector General in January 2014 and is responsible for the oversight of the Office of Legal Counsel's functions, which include providing independent legal advice, counseling, and opinions concerning HUD, Office of Inspector General (OIG), programs and operations. The Office of Legal Counsel reviews audits, investigations, and evaluation reports for legal sufficiency and compliance with HUD OIG's policies and priorities. Additionally, the Office of Legal Counsel coordinates with the HUD Office of General Counsel and manages HUD OIG's responses to requests and appeals made under the Freedom of Information Act and the Privacy Act.

Previously, Mr. Kirkland served as an assistant attorney general in American Samoa, where he was the chief white collar crime prosecutor; with the Criminal Division, Fraud Section, of the U.S. Department of Justice; and as counsel to the Major Fraud Investigative Division within the U.S. Postal Service OIG. He has also served in several other positions for the U.S. Postal Service OIG. Mr. Kirkland has received a number of awards during his 11 years of public service, including the United States Postal Service Office of Inspector General's Inspector General Excellence Award in 2013.

A native of Lumberton, MS, Mr. Kirkland received his bachelor of business administration degree and his Juris Doctor from the University of Mississippi. He and his wife Elizabeth live in Virginia with their two children—a son, Aiden, and a daughter, Delaney.

**Joseph P. Eriole, Esq.**  
**Chief Operating Officer**  
**OnPoint Management Consulting**  
**PO Box 4031**  
**Kingston, NY 12402**  
**Email: [eriolesq@gmail.com](mailto:eriolesq@gmail.com)**

Joseph P. Eriole is the COO of OnPoint Management Consulting, providing organizational management services and consulting to state and local governments, not-for-profits, and private sector organizations nationally in the areas of leadership development, management training, change and crisis management. He is also the founder of the Eriole Law Firm, serving private clients and municipalities. He is a college instructor of law and public administration at two New York colleges.

Mr. Eriole is the Vice President of Development at a major New York not-for-profit and the former Deputy Comptroller of Ulster County, NY. He is an honors alumnus of Albany Law School, Marist College, and Oxford University, England.

**Drummond Kahn, M.S., CIA, CGFM, CGAP**  
**Director of Audit Services**  
**Office of the City Auditor, City of Portland**  
**1221 SW Fourth Avenue, Room 310**  
**Portland, OR 97204**  
**Telephone: 503-823-3536**  
**Email: [drummond.kahn@portlandoregon.gov](mailto:drummond.kahn@portlandoregon.gov)**

Drummond Kahn has served as Director of Audit Services in the Portland City Auditor's Office since 2005. Drummond joined the profession in 1990, and served in federal, state, and local government. His auditing roles include Chief of Audit Services for the Oregon Department of Transportation and State Audit Administrator for the Oregon Secretary of State Audits Division. Drummond began his career in the U.S. Government Accountability Office. He served as national president of the Association of Local Government Auditors (2012-13), received AGA's Frank Greathouse Distinguished Leadership Award (2013) and is a member of the Comptroller General's Advisory Council on Government Auditing Standards (2009-2016). In 2014, he was named one of the Top 15 Most Influential Professionals in Government Auditing by the IIA's American Center for Government Auditing. Drummond holds a Master's degree from the University of Oregon and a Bachelor's degree from Whitman College.

**Kenneth A. Kriz**  
**Regents Distinguished Professor of Public Finance**  
**Director, Kansas Public Finance Center**  
**Wichita State University**  
**1845 Fairmount Street**  
**Wichita, KS 67260-0155**  
**Telephone: 316-978-6959**  
**Email: [ken.kriz@wichita.edu](mailto:ken.kriz@wichita.edu)**

Kenneth A. Kriz, Ph.D. is Regents Distinguished Professor of Public Finance at Wichita State University. Dr. Kriz conducts research focusing on subnational debt policy and administration, public pension fund management, government financial risk management, and economic and revenue forecasting. Dr. Kriz has published numerous peer-reviewed journal articles and book chapters along with a textbook on quantitative research methods in public administration. Dr. Kriz serves on the Board of Trustees for the City of Wichita, Kansas Police & Fire Retirement System and on the Joint Investment Committee for the Wichita Retirement Systems. Dr. Kriz was a Fulbright Scholar in the Republic of Estonia during academic year 2004-05 and a Fulbright Senior Specialist in the Czech Republic in 2008.

**Thomas M. James**  
**Assistant Director**  
**Strategic Issues**  
**U.S. Government Accountability Office**  
**441 G Street, NW**  
**Washington, DC 20548**  
**Telephone: 202-512-2996**  
**Email: [jamest@gao.gov](mailto:jamest@gao.gov)**

Mr. James is an Assistant Director in the Strategic Issues team at the Government Accountability Office (GAO). His areas of responsibility have included: budget deficit reduction in the U.S. and other nations; federal grants to states, localities, and nonprofits; the congressionally mandated GAO requirement to conduct bimonthly reviews of the federal funds flowing to selected states and localities under the American Recovery and Reinvestment Act; and, most recently, an intergovernmental audit pilot effort focused on rental assistance for low-income households. Mr. James graduated from San Jose State University in San Jose, California, and joined GAO's San Francisco Office in 1986. In 1992, he transferred to Washington D.C. to lead teams focused on federal budget issues and intergovernmental grants.

**Lynn M. Retz**  
**Senior Auditor**  
**Legislative Division of Post Audit**  
**800 SW Jackson Street, Suite 1200**  
**Topeka, KS 66612**  
**Telephone: 785-296-5696**  
**Email: [lynn.retz@lpa.ks.gov](mailto:lynn.retz@lpa.ks.gov)**

After receiving her bachelor's degree in Administration of Justice, she then obtained her Juris Doctorate degree and was in private practice for several years before joining Kansas Legislative Division of Post Audit as a performance auditor in 2008. Lynn has participated in and supervised performance audits on a wide variety of topics ranging from corrections to schools/education.

**Douglas Jones**  
**City Auditor**  
**City Auditor's Office, City of Kansas City, Missouri**  
**21<sup>st</sup> Floor, City Hall**  
**414 East 12<sup>th</sup> Street**  
**Kansas City, MO 64106**  
**Telephone: 816-513-3303**  
**Email: [douglas.jones@kcmo.org](mailto:douglas.jones@kcmo.org)**

Douglas Jones has been the city auditor of Kansas City, Missouri, since June 2013. He has more than 27 years of private and government auditing experience; including America West Airlines Internal Audit Department; the Kansas City, Missouri, City Auditor's Office; and the Kansas City, Missouri, Aviation Department. Jones currently serves as a local government representative on the Executive Committee of the Mid-America Intergovernmental Audit Forum as well as the MAMIAF's local government representative to the National Intergovernmental Audit Forum. He also serves on the Advocacy Committee of the Association of Local Government Auditors. Jones is a Certified Internal Auditor and Certified Government Auditing Professional and holds a Certificate in Risk Management Assurance. He holds both a Bachelor of Business Administration degree and Master of Business Administration degree from Wichita State University.

**Katrin Osterhaus**  
**IT Audit Manager**  
**Legislative Division of Post Audit**  
**800 SW Jackson Street, Suite 1200**  
**Topeka, KS 66612**  
**Telephone: 785-296-5145**  
**Email: [katrin.osterhaus@lpa.ks.gov](mailto:katrin.osterhaus@lpa.ks.gov)**

Originally from Germany, Katrin Osterhaus came to the United States as a foreign exchange student in 1988. After receiving her master's degree in business administration, she was hired as a performance auditor with the Kansas Legislative Division of Post Audit in 1998. During her 17 year tenure, Katrin participated in and supervised performance audits on a wide variety of topics ranging from social topics such as immigration, low birth weight, and foster care to issues involving the corrections, school, and tax system. She attained the Certified Internal Auditor (CIA) and Certified Government Auditing Professional (CGAP) designations, and most recently passed the Project Management Professional (PMP) certification. Since 2014, she has supervised the Division's IT security audits and recently was promoted to be the team's manager. In that function, she's responsible for planning the annual audit calendar and individual audit projects, as well as overseeing her staff's work on selected state agencies with high risk profiles. Additionally, her team is responsible for periodic follow-up work on agencies with unsatisfactory IT security audit results.



**Joan Pu**  
**Senior Auditor**  
**City of Kansas City, Missouri**  
**414 E 12<sup>th</sup> Street**  
**City Hall, Room 2103**  
**Kansas City, MO 64016**  
**Telephone: 816-513-3300**  
**Email: [joan.pu@kcmo.org](mailto:joan.pu@kcmo.org)**

Joan Pu has worked for the City of Kansas City, Mo., since 1994, beginning as an intern and Assistant Manager of Strategic Planning at the neighborhood department to a senior auditor at the City Auditor's Office. In between, she worked as Policy Director at the Mayor's Office for four years. She has participated in audit projects covering city's operations (almost) from A(viation) to Z(oo), some of which won the Knighton Award from the Association of Local Government Auditors.

Joan Pu also volunteers on the boards of directors of several non-profit organizations, including Edgar Snow Memorial Foundation, the International Center for Performance Auditing, and the Kansas City Chapter of Information Systems Audit and Control Association (ISACA). She has an MPA degree and is a Certified Information System Auditor (CISA).

**Vivien Zhi**  
**Senior Auditor**  
**City of Kansas City, Missouri**  
**414 E 12<sup>th</sup> Street**  
**City Hall, Room 2103**  
**Kansas City, MO 64106**  
**Telephone: 816-513-3300**  
**Email: [vivien.zhi@kcmo.org](mailto:vivien.zhi@kcmo.org)**

Vivien Zhi is a senior auditor with the City Auditor's Office of Kansas City, Missouri, where she has worked since 1999. Vivien worked on audits covering a variety of topics including Fire Department resource allocation, Police Deployment, accounts payable, and numerous IT-related audits, including employees' response to a phishing email and e-service system security. Vivien is a Certified Information System Auditor. She is active in the Association of Local Government Auditors. Vivien holds a Bachelor and Master of Science in Accounting from the University of Missouri at Kansas City.

**Nick Marinos**  
**Assistant Director**  
**Strategic Issues**  
**U.S. Government Accountability Office**  
**441 G Street, NW**  
**Room 4V21**  
**Washington, DC 20548**  
**Telephone: 202-512-9342**  
**Email: [marinosn@gao.gov](mailto:marinosn@gao.gov)**

Nick Marinos joined the U.S. Government Accountability Office (GAO) in 2002 and has served as an assistant director within GAO's information technology audit team since 2011. As part of his responsibilities in this role, Mr. Marinos manages multiple audit teams that perform governmentwide and agency-specific information security and privacy reviews across all major federal agencies. Mr. Marinos is a certified information privacy professional (CIPP/G) and holds a Master's in Business Administration and a Bachelor's of Science from Virginia Tech.

**Paul T. Mason**  
**Lecturer in Forensic Accounting**  
**University of Kansas**  
**1300 Sunnyside Avenue**  
**350C Summerfield Hall**  
**Lawrence, KS 66045**  
**Telephone: 785-864-4500**  
**Email: [pmason@ku.edu](mailto:pmason@ku.edu)**

Paul T. Mason, a member of the faculty at The University of Kansas since 1998, is a Lecturer in Forensic Accounting where he teaches undergraduate and graduate courses in financial accounting, auditing and fraud examination and forensic accounting. He is also the AACSB Coordinator for the School of Business. Prior to joining the faculty at KU, he served ten years as an Instructor in Accounting at the University of Connecticut, three of which as Director of its MBA Program. He earned his BA in Psychology and MBA at the University of Connecticut and a Masters in Professional Accounting at the University of Hartford. Paul started his career in public accounting with Coopers and Lybrand in Massachusetts where he practiced for five years before joining Ames Corporation as its Controller. He's a four-year veteran of US Army Intelligence (ASA) with service in Europe, Central America and Southeast Asia.

University of Connecticut teaching awards include School of Business Teacher of the Year, Connecticut General Assembly Citation for Teaching Excellence, AAUP University Teaching Award, Beta Alpha Psi Teacher of the Year, AICPA Collaboration in Teaching Award, Delta Sigma Phi Teaching Award and MBA Teaching Award. His KU honors include Bubb Outstanding Teaching Award, BAP Outstanding Accounting Educator, CTE Excellence in Teaching Award, Undergraduate Business Council Outstanding Educator and the University Del Shankel Teaching Excellence Award.

Paul is a Certified Public Accountant (Kansas and Connecticut), Certified Fraud Examiner, Certified Internal Auditor, Certified Management Accountant, Certified Bank Auditor and a Certified Financial Manager. His professional interest is in the study of fraud and forensic accounting. He is currently completing a fraud text for his course at KU and a Compendium of Fraud, which lists and categorizes thousands of frauds by type, loss and nature of offense.

**Stephen L. Morgan**  
**Chief Executive Officer**  
**Excellence in Government Accountability And Performance (EGAPP, Inc.)**  
**5114 Balcones Woods Drive**  
**PMB 405, Suite 307**  
**Austin, TX 78759**  
**Telephone: 512-585-3592**  
**Email: [egappmorgan@yahoo.com](mailto:egappmorgan@yahoo.com)**

Stephen L. Morgan, CIA, CGAP, CGFM, CFE, MPA, BA, is currently the President of Excellence in Government Accountability and Performance Practices, a company that specializes in training government auditors and managers. Mr. Morgan is the former city auditor of Austin, Texas, who directed a full scope audit office that conducts performance audits, fraud investigations, and consulting engagements. Before joining the City Auditor's Office, Mr. Morgan was an evaluator in the U.S. Government Accountability Office's National Productivity Group. For over 25 years, Mr. Morgan has provided training course design and delivery in performance measurement, management, and auditing. He has spoken at five IIA Global Conferences. Mr. Morgan has received the highest leadership awards from the Institute of Internal Auditors, GAO's National Intergovernmental Audit Forum, and the American Society of Public Administration.