

Jim Nobles
Legislative Auditor
Office of the Legislative Auditor
658 Cedar St., Room 140
St. Paul, MN 55155
Telephone: 651-296-4708
Email: legislative.auditor@state.mn.us

Jim Nobles is the Legislative Auditor for the State of Minnesota. He is currently serving his sixth six-year term, having been first appointed in 1983 by the Minnesota Legislature's Legislative Audit Commission. Prior to that appointment, he served as Deputy Legislative Auditor for the Program Evaluation Division and as a research analyst for the nonpartisan Research Department of the Minnesota House of Representatives.

Lori Leysen
Senior Auditor
Office of the Legislative Auditor
658 Cedar St., Room 140
St. Paul, MN 55155
Telephone: 651-297-2639
Email: lori.leysen@state.mn.us

Lori Leysen, CPA, is a Senior Auditor in the Financial Audit Division of the Minnesota Office of the Legislative Auditor and has been with the office since 2013. Lori obtained a Bachelor of Science in Accounting and Healthcare Management from St. Catherine University in St. Paul, Minnesota in 2012. Along with her regular audit duties, Lori assists with the hiring of new employees and has also assisted in the development and implementation of a monthly training program to meet the needs of auditors at various stages in their career.

Jaclyn Merriam
Staff Auditor
Office of the Legislative Auditor
658 Cedar St., Room 140
St. Paul, MN 55155
Telephone: 651-296-1390
Email: jaclyn.merriam@state.mn.us

Jaclyn Merriam recently started her career as a Staff Auditor with the Minnesota Office of the Legislative Auditor in July 2015. She graduated from the University of Minnesota with Bachelor's degrees in Accounting and Finance in May 2014. Jaclyn continued there to obtain her Master's of Accountancy in May 2015. During her collegiate career, she gained experience through internships at KPMG and CLIC-Sargent, a nonprofit based in the United Kingdom.

Lucinda E. Jesson
Commissioner
Minnesota Department of Human Services
540 Cedar St., PO Box 0998
St. Paul, MN 55155
Telephone: 651-431-2907
Email: dhs.commissioner@state.mn.us

Lucinda E. Jesson is Commissioner of the Minnesota Department of Human Services (DHS). DHS is the state's largest agency, serving well over 1 million people, with an annual budget of \$11 billion and more than 6,500 employees throughout the state. The department administers a broad range of services, including health care, economic assistance, mental health and substance abuse prevention and treatment, child welfare services, and services for the elderly and people with disabilities. DHS also provides direct care and treatment to more than 10,000 clients every year.

Prior to joining DHS, Jesson was an Associate Professor of Law at the Hamline University School of Law in St. Paul where she also founded and served as Director of the Health Law Institute. Before that, Commissioner Jesson served in local and state government, both as Chief Deputy Hennepin County Attorney, and as Minnesota Deputy Attorney General. In addition, Commissioner Jesson has extensive private sector experience. As Commissioner, Jesson's priorities include serving more people in their homes and communities; making the state a smarter purchaser of health care; keeping people fed and healthy; narrowing disparities; preventing homelessness; and reducing fraud, waste and abuse.

Warren “Boz” Bostrom
Associate Professor
Department of Accounting and Finance
College of St. Benedict/St. John’s University
Simons 212
Saint John’s University
Collegeville, MN 56321
Telephone: 320-363-3301
Email: wbostrom@csbsju.edu

Warren “Boz” Bostrom, MBT, CPA, is an associate professor of accounting and finance at the College of Saint Benedict and Saint John's University. He teaches a variety of accounting and finance courses, including a capstone course which has a module dedicated to the study of business ethics. Mr. Bostrom also is active as a CPA, spending several hundred hours per year as an international tax and finance consultant for a Fortune 1,000 company in the Twin Cities, as well as individual tax preparation.

Cheryl Jahnke
Finance Project Manager
Minnesota State Retirement System
60 Empire Dr., #300
St. Paul, MN 55103
Telephone: 651-296-2761
Email: cheryl.jahnke@msrs.us

Cheryl Jahnke is the Finance Project Manager for the Minnesota State Retirement System (MSRS). Cheryl has been with the State of Minnesota for over 25 years in a wide variety of positions. She left an Accounting Director position at the Minnesota Department of Corrections to join MSRS as an Internal Control Specialist in 2012. With the release of GASB 67 and 68 that year, she moved into a Project Manager position, specifically focused on the implementation of the GASB pronouncements. In addition to GASB, Cheryl is also part of the team that prepares the MSRS *Comprehensive Annual Financial Report*, and will soon be leading the implementation of a new financial accounting software package at MSRS.

Barb Ruckheim
Statewide Accounting Director
Minnesota Department of Management and Budget
658 Cedar St.
St. Paul, MN 55155
Telephone: 651-201-8140
Email: barb.ruckheim@state.mn.us

Barb Ruckheim, CPA, CPFO, was an Audit Manager at McGladrey and Pullen, LLP, prior to joining Minnesota Management and Budget in 1998 as the Financial Reporting Supervisor and in 2000 became the Statewide Accounting Director. Barb is responsible for preparing the statewide financial reports including the *Comprehensive Annual Financial Report*, maintaining the State of Minnesota's chart of accounts including the statewide reconciliation of the accounting data and managing the state's bank accounts and the cash management functions. She is a member of the Government Finance Officers Association (GFOA) and serves on its Special Review Committee, as a reviewer for GFOA's Certificate of Achievement for Excellence in Financial Reporting Program. Barb has a Bachelor's degree with an accounting emphasis.

Sonya Johnson
Audit Manager
Office of the Legislative Auditor
658 Cedar St., Room 140
St. Paul, MN 55155
Telephone: 651-297-2494
Email: sonya.johnson@state.mn.us

Sonya Johnson is an Audit Manager in the Financial Audit Division of the Office of the Legislative Auditor. Ms. Johnson has 32 years of experience with the Office of the Legislative Auditor. She is the manager of the division's Investigations Unit. Ms. Johnson also manages financial and performance audits within the division. She graduated from Augsburg College with a Bachelor's degree in Accounting and Finance.

Ms. Johnson is a Certified Public Accountant and a Certified Fraud Examiner. She is also a member of the Association of Certified Fraud Examiners and the American Institute of Certified Public Accountants.

Laurie Grussing
Section Manager
Program Compliance and Audits
Minnesota Department of Human Services
444 Lafayette
St. Paul, MN 55155
Telephone: 651-431-3959
Email: laurie.grussing@state.mn.us

Laurie Grussing, RN, is the Manager of the Program Compliance and Audits Section within the Compliance Office/Internal Audits Office Division at the Minnesota Department of Human Services. Ms. Grussing has worked for the State of Minnesota for the past three years. After graduating from Buena Vista College in Storm Lake, Iowa, she worked as a hospital RN for 24 years, with the last 10 of those years in the position of Director of Nursing. Ms. Grussing then worked in the managed care environment for 14 years in regulatory compliance manager positions before coming to the Department of Human Services. Ms. Grussing's current team conducts state or federally mandated eligibility decision review audits for the state's health care programs (which includes the Payment Error Rate Measure or PERM audit), Child Care Assistance Program and Temporary Assistance for Needy Families Program.

Marti Fischbach
Director, Employment and Economic Assistance
Dakota County, Minnesota
Northern Service Center
1 Mendota Road W, Suite 100
West St. Paul, MN 55118-4765
Telephone: 651-554-5611
Email: marti.fischbach@co.dakota.mn.us

Marti Fischbach is the Director of Employment and Economic Assistance for Dakota County. She has oversight of all public assistance programs (medical assistance, cash benefits, SNAP, childcare assistance, etc.), child support, and employment services. Over the last 17 years, she has had extensive public sector experience working in three counties, as well as the Minnesota Department of Human Services. She has a Masters of Public Affairs (MPA) from the Humphrey School of Public Affairs at the University of Minnesota.

Laura A. Wilson
Audit Coordinator
Office of the Legislative Auditor
658 Cedar St., Room 140
St. Paul, MN 55155
Telephone: 651-297-2641
Email: laura.wilson@state.mn.us

Laura A. Wilson, CPA, CISA, is an Audit Coordinator in the Financial Audit Division of the Minnesota Office of the Legislative Auditor. Ms. Wilson has worked for the State of Minnesota for 34 years, including the last 20 years with the Office of Legislative Auditor. She graduated from St. Cloud State University with a Bachelor's degree in Accounting. Most recently, Ms. Wilson lead the audit of Medicaid eligibility, which included how the State of Minnesota used its new insurance exchange system to determine an individual's eligibility for a public health care program.

Gary L. Johnson
Director of Internal Audits
Minnesota Department of Human Services
444 Lafayette, PO Box 0964
St. Paul, MN 55155
Telephone: 651-431-3623
Email: gary.l.johnson@state.mn.us

Gary L. Johnson graduated from Moorhead State University in 1986 with a degree in Accounting and minors in Computer Science and Computer Information Systems. He started working for the Department of Human Services in 1986 as an auditor in the Long Term Care Rate Setting Unit.

He began working for the Internal Audits Office in 1997, and in 1999, he created the Minnesota Department of Human Services' Computer Forensics Lab, developing it into a function that continues to provide forensically sound data recovery services to all Minnesota State Agencies.

In 2002, Mr. Johnson helped found the Minnesota Chapter of the High Technology Crime Investigation Association (MN-HTCIA), serving as its treasurer from 2002 through 2006.

Mr. Johnson currently serves as Director for the Minnesota Department of Human Services Internal Audits Office, a position he has held since December 2010.

Jamie Majerus
Internal Audit Manager
Minnesota Judicial Branch
25 Rev. Dr. Martin Luther King Jr. Blvd.
St. Paul, MN 55155-6102
Telephone: 651-284-4135
Email: jamie.majerus@courts.state.mn.us

Jamie Majerus has been with the Minnesota Judicial Branch since November 2011. She is the Internal Audit Manager for the Branch. Jamie has almost 9 years of state service as an auditor. She began her career working for the Office of the Legislative Auditor (OLA) as a staff and senior auditor for 4 years. During her time at the OLA, Jamie worked mostly on financial, internal, and control and compliance audits. In late 2010, she transitioned to internal audit at the Minnesota Department of Natural Resources. Jamie was there for a little over a year, until taking the position as the Audit Manager for the Judicial Branch. Prior to state service, she worked in the private sector as an accountant and payroll manager.

In her current role, Jamie oversees and supervises two auditors in her unit. The Internal Audit Unit is responsible for the examination and evaluation of the adequacy and effectiveness of the organization's governance, risk management, policies and procedures, and internal process, as well as the quality of performance in carrying out assigned responsibilities to achieve the Judicial Branch's stated goals and objectives. Her unit conducts routine operational, assurance, internal control and compliance audits, as well as investigation work, consulting, and training related to internal controls and risk assessment.

Away from work, Jamie enjoys spending time with her husband Carl and her two energetic children Sidney (10) and Aidan (6) and their Golden Retriever, Mich; running and working out; snowmobiling when there is snow; and playing volleyball. Jamie has recently moved from city limits where she had to recently resign her post as serving as a city council member in the City of Wanamingo for over 3 years. Jamie is also a volunteer and mentor for young prospective accounting graduates through the Minnesota Society of Certified Public Accountants.

Jamie is a graduate of Winona State University, where she received a Bachelor's degree in Accounting. She holds licenses and is a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), and Certified Internal Auditor (CIA).

Amy E. Jorgenson
Director of Internal Audit
Minnesota Department of Health
P.O. Box 64975
625 Robert St. N
St. Paul, MN 55164-0975
Telephone: 651-201-5664
Email: amy.jorgenson@state.mn.us

Amy Jorgenson is the Director of Internal Audit for the Minnesota Department of Health in St. Paul. She has worked at several Minnesota state government agencies, including the Minnesota Department of Revenue and the Office of the Legislative Auditor. Amy is a graduate of Minnesota State University, Mankato, and is a licensed CPA. She attended the State of Minnesota's Senior Leadership Institute and recently completed Georgetown University's McDonough School of Business "Leading Change in Government" executive certificate program.

Gail L. Klatt
Associate Vice President
Office of Internal Audit
University of Minnesota
Room 510 WBOB, 7524A
1300 S 2nd St.
Minneapolis, MN 55454
Telephone: 612-625-0150/612-625-1368
Email: klatt003@umn.edu

Gail L. Klatt is the Associate Vice President of Internal Audit for the University of Minnesota. She joined the University as the leader of this function in 1994. In this role, Gail reports to the University's Board of Regents and is responsible to the Board for all internal audit work carried out on each of the five University campuses.

Gail is a member of the Twin Cities Chapter of the Institute of Internal Auditors and has served on its Board of Governors. Gail is also a member of the Association of College and University Auditors and has received the Association's prestigious Outstanding Professional Contributions award.

Prior to joining the University, Gail worked in a variety of audit management capacities for a major financial institution. She is a graduate of the University of Minnesota and is a Certified Internal Auditor and certified in risk management assurance (CRMA). She serves on the Audit Committees for Fairview Health Services and the University of Minnesota Foundation.

Colin J. Fallon, Ph.D.
Senior Communications Analyst
Forensic Audits and Investigative Service
U.S. Government Accountability Office
441 G Street, NW, Room 4174
Washington, DC 20548
Telephone: 202-512-3837
Email: fallonc@gao.gov

Colin J. Fallon, Ph.D., has developed substantial expertise in creating reader-friendly documents. As Senior Communications Analyst at the U.S. Government Accountability Office, Dr. Fallon works with analysts and auditors to design audits, develop messages from raw data, and present clear messages in reports and testimonies. Dr. Fallon additionally provides subject matter expertise to GAO's Learning Center, contributing to the design and teaching of multiple writing courses, and teaches a graduate course, "Writing in Public Policy," at the Trachtenberg School of Public Policy at George Washington University. Dr. Fallon earned his doctorate in History from the University of Delaware in 1999, and his BA from Carleton College in 1991.

Terry Ramsey
Senior Technical Advisor, Retired
Office of Finance
U.S. Department of Health and Human Services
Telephone: 434-229-6650
Email: terril.ramsey@outlook.com

Terry is retired from the U.S. Department of Health and Human Services (HHS) Office of Finance where he provided technical advice on the Single Audit process to both HHS and the Council on Financial Assistance Reform (COFAR). Prior experience includes Office of Management and Budget (OMB), U.S. Department of Education Office of Inspector General, and state and local government audit organizations in Virginia.

Terry was a key player in the development of the audit requirements in the Uniform Guidance, which combines OMB's grant management circulars. Previously, he worked extensively on the development of the current OMB Circular A-133, "Audits of States, Local Governments, and Non-profit Organizations," the annual updates to the A-133 Compliance Supplement, and OMB oversight of the Federal Audit Clearinghouse.

Terry has an accounting degree from Virginia Tech and is a Certified Public Accountant and Certified Internal Auditor. He serves as a reviewer for the American Institute of Certified Public Accountants audit guide entitled, *Government Auditing Standards and Single Audit* and is a regular speaker at national professional development conferences on the Single Audit process. Terry was the 2014 recipient of the National Grants Management Association's Newton Award recognizing outstanding, sustained leadership in the grants management field.

Christie A. Pugnetti, CPA
Senior Auditor
Financial Management and Assurance
U.S. Government Accountability Office
441 G Street, NW Room 5Q39
Washington, DC 20548
Telephone: 202-512-5317
Email: pugnettic@gao.gov

Christie A. Pugnetti is a Senior Auditor on the U.S. Government Accountability Office's (GAO) Financial Management and Assurance Team. Ms. Pugnetti is a member of GAO's audit standards team responsible for developing, drafting, and maintaining Government Auditing Standards (the Yellow Book) and Standards for Internal Control in the Federal Government (the Green Book). Ms. Pugnetti has also worked on financial statement audits of government entities, including GAO's financial statement audit of the U.S. Securities and Exchange Commission. Ms. Pugnetti graduated from the University of Virginia with a Bachelor of Science degree in Commerce and a Master of Science degree in Accounting. She is a Certified Public Accountant. She is a member of the American Institute of Certified Public Accountants, the Association of Government Accountants, and the Virginia Society of Certified Public Accountants.