

Single Audit Training Workshop Wednesday and Thursday, August 5-6, 2015

Terry Hill

Terry's experience includes Division Chief – Accounting and Budget at what is now the Arkansas Department of Workforce Services, a federally funded state agency. His Federal government experience prior to coming to Cost Allocation Services includes grants accounting at the U. S. Department of Labor – Employment and Training Administration and indirect cost rate negotiation at the U.S. Department of Labor Office of Cost Determination. He is currently the National Specialist for Public Assistance Cost Allocation Plans and Litigation Support. Terry has a BSBA degree from the University of Arkansas with a major in accounting, is a Certified Public Manager and a licensed inactive CPA in the State of Arkansas.

Marsha Mills

Biography unavailable

Christopher L. Holder

Christopher L. Holder, CFE is Senior Auditor with the HHS/OIG/OAS in Region VII, working out of the Kansas City, MO Regional Office. Chris has been with the OIG since 2006. Previously, Chris worked for the Missouri State Auditor's Office out of Kansas City, MO.

Since joining the OIG in 2006, Chris has led and participated in audits of HHS programs that have identified over \$33 million in unallowable expenditures; including over \$15 million in unallowable expenditures paid to a State for school district administrative claims and almost \$5 million for unallowable Medicaid Family Planning expenditures paid to two States.

Chris has also worked as Tax Research Specialist for H&R Block's Tax Institute since 2011. He graduated from Northwest Missouri State University in 2004 with Bachelor's degrees in Accounting and Corporate Finance and a Master's of Business Administration in 2011.

Jim Korn

Jim Korn graduated from Metropolitan State College, located in Denver, CO, in 1989 with a Bachelor of Science degree in Accounting. Upon graduation, he began his career with a Medicare Fiscal Intermediary, as a Medicare auditor. He became an Audit Supervisor in 1998. In 2002 he joined the Department of Health and Human Services, Office of Inspector General as a senior auditor in the Denver, CO field office. In July 2007, he was promoted to Audit Manager. He has been a Certified Public Accountant since 1999.

During his career, he has received awards in recognition of substantial audit contributions, and has also received letters of appreciation citing excellence in audit performance. He received the Inspector General Exceptional Achievement award in 2007, 2009, and 2011. In 2012, Jim

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received the Council of the Inspector General on Integrity and Efficiency Award for Audit Excellence.

Jim has been married for twenty years and is the proud father of one daughter. His hobbies include upholstery, clock/watch repair, Civil War history, and gardening.

Jenny Page

Jenny Page is an Audit Manager for Legislative Performance Audits at the Colorado Office of the State Auditor, and has 14 years of government auditing experience. Jenny has supervised a number of performance audits such as Medicaid, Vocational Rehabilitation, Mental Health Programs, Services for People with Disabilities, Higher Education, Colorado Casino Gaming, Judicial Court Processes, and Colorado Aviation and Aeronautics. Jenny has a B.A. in political science from Texas A&M University and a M.A. in political science from the University of Houston.

Marbie Baugh

Marbie Baugh is a senior auditor and National Single Audit Coordinator for United States Department of Agriculture (USDA). She received a BS degree in Accounting from Jacksonville State University and an MBA from Kennesaw State University. She is also a certified public accountant. Marbie has been with the Federal government as an auditor for over 17 years, working at both USDA Office of Inspector General and Housing and Urban Development Office of Inspector General. When not working, Marbie enjoys traveling or spending time at home relaxing.

Wendell Conner

Mr. Conner is the Director, Quality Assurance Subsystem (QASS), U.S. Department of Housing and Urban Development, Office of Public and Indian Housing's, Real Estate Assessment Center (HUD-REAC). QASS is a Division within HUD-REAC that conducts quality control reviews of auditors. Mr. Conner is a CPA with over 25 years of experience in the affordable housing industry. Under his leadership, over the past decade QASS has made more than 150 referrals to State Boards of Accountancy, the AICPA's Professional Ethics Division and HUD's Department Enforcement Center. Mr. Conner also provides training and litigation support regarding HUD accounting and auditing matters. He is a graduate of Arizona State University and a member of the AICPA and ASCPA.

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Leah L. Nikaidoh

Leah L. Nikaidoh was born in Irvington, New Jersey. Her family moved around a lot when she was young, and finally settled in Wheaton, Illinois. She earned a Bachelor of Science degree in Accounting from the University of Iowa in 1986. She sat for and passed the CPA exam in Illinois in 1987.

While at the University of Iowa, she had the opportunity to work at the U.S. Environmental Protection Agency's Office of the Inspector General as a co-op student in their Chicago office. This opportunity led to her being hired by the EPA-OIG, where she has worked ever since.

Leah has had a varied auditing career at EPA-OIG, performing contractor, grantee and financial statement audits, as well as national performance audits spanning many EPA programs, including Water, Air, Superfund and Brownfields. In 1993, she was given the opportunity to open, staff, and manage a new branch, in Cincinnati, Ohio, where EPA has large research, finance and contracting offices.

Leah currently is the National Single Audit Coordinator for EPA which has allowed her to expand her knowledge and skills in the federal grant compliance arena. Over the past two years, she has served on national work groups convened by the Office of Management and Budget (OMB) to update and consolidate numerous OMB Circulars related to grants financial management into one cohesive set of regulations – the Uniformed Grants Guidelines. She also led one of three OMB workgroups to update the related Single Audit Compliance Supplement, a critical document used by practitioners to perform mandatory annual grant audits.

Leah has presented at various seminars and conferences related to single audit and grants compliance (including EPA, the Association of Government Accountants and the Intergovernmental Audit Forums). In October 2015, she will participate as a panel member in the AICPA National Governmental and Not-for-Profit Training Program. She enjoys public speaking and sharing her experiences with her counterparts, with the intention and hope of improving audit quality across the federal government.

Leah appreciates the support of her peers, her fellow auditors and management at the EPA-OIG, and her family (especially her two children).

Daniel Parker

Dan is currently employed by the Federal Highway Administration and works in the Office of the Chief Financial Officer. Dan has been with Federal Highways since 1991 and has worked in the Utah and Idaho Divisions, the Lakewood Administrative Services Team and the Resource Center prior to joining the CFO's Office. Dan's focus is on the agency's Financial Integrity Review and Evaluation or FIRE program. He is also responsible for FHWA's implementation of the Uniform Guidance in 2 CFR 200.

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Debbie Rafi

- Director, University Business Affairs at the Office of Naval Research, Dept. of Navy
 - 2013-current
 - Responsible for Post-Award Administration of all DoD awards issued to Universities and Nonprofit doing research for the DoD
- Director, Indirect Cost Branch at the Office of Naval Research
 - 2001-2013
 - Responsible for negotiation of indirect cost rates at Universities and Nonprofits assigned to DoD Rate Cognizance
 - Responsible for Audit Resolution program at ONR
- Negotiator/ Cost Analyst at the Office of Naval Research
 - 1993-2001
 - Negotiated indirect cost rates and performed audit resolution
- Auditor with the Defense Contract Audit Agency
 - 1986-1993
 - Assignments included DoD Contractors and the National Academy of Sciences (nonprofit)
- Federal Demonstration Partnership – Partnership of universities and federal agencies that fund research at universities since 1985 focused on piloting innovative ideas to improve the research partnership
 - Federal Agency Representative since 2001
- Participated in various OMB initiatives to improve OMB Circular A-133 through the PL106/107 grant reform initiatives under the Clinton Administration
- Education – Graduate of California State University, Fullerton, BA Business/Accounting

Laura Rainey

Laura Rainey is an Audit Manager with the National Science Foundation's Office of Inspector General (NSF OIG). Ms. Rainey serves as the agency's National Single Audit Coordinator, and works with NSF awardees and public accounting firms to improve the quality of their Single Audits. As co-chair of a CIGIE workgroup, she works to ensure that the guides used by OIG reviewers to conduct Desk Reviews and Quality Control Reviews remain current in light of the ever-changing AICPA, GAO, and OMB guidance. She also recently helped coordinate the Federal OIG community's review and response to OMB for the grant reform initiative. In addition to her Single Audit work, Ms. Rainey currently monitors several financial audits, including the agency's annual Financial Statement and FISMA audits as well as the audit of NSF's compliance with improper payment requirements.

Before assuming responsibility for the Single Audit program in 2007, Ms. Rainey served as an Audit Monitor in the Contract Audit Oversight group, where she developed statements of work

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for financial audits of NSF awards, solicited and selected independent public accounting firms to conduct the audits, and monitored the audit work to ensure that the audits met the government's requirements and were performed in accordance with Government Auditing Standards. During her tenure with NSF, Ms. Rainey has received two NSF Director's Awards for her efforts to improve agency and OIG collaboration and for her work with the CIGIE Grant Reform Working Group.

Prior to joining NSF in 2006, Ms. Rainey spent 14 years with the Department of Defense OIG, most recently as an Audit Technical Specialist in the Audit Policy and Oversight office. While working out of the Philadelphia field office and Arlington headquarters, her assignments included financial and program audits of Defense agencies, classified acquisition programs, and information systems; development of audit policy; oversight of Single Audits; and quality assurance reviews of Defense internal audit organizations. Ms. Rainey received the Secretary of Defense Medal for Exceptional Civilian Service in June 2000 in recognition of her efforts to ensure a successful "Y2K" transition for DoD payroll systems.

Ms. Rainey entered Federal service in 1984 with the Army Finance Office in Heidelberg, Germany. Her career has taken her all around the world, from the depths of meat lockers in Florida commissaries to the tops of oil storage tanks in Japan, and she spent one memorable summer working as a groundskeeper at the U.S. Military Academy in West Point, NY.

Ms. Rainey received a Bachelor of Business Administration degree in Accounting from Saint Bonaventure University in 1991. She is a professed member of the Secular Franciscan Order, and resides in Reston, Virginia.

James R. Dalkin

James R. Dalkin is a Director in the Financial Management and Assurance Team with the U.S. Government Accountability Office (GAO). He serves as a member of the AICPA's Auditing Standards Board (ASB) and the International Auditing and Assurance Board (IAASB) Consultative Advisory Group (CAG). He is an observer on the COSO Advisory Board.

Mr. Dalkin has responsibility for directing GAO's work to develop and maintain government auditing standards (the *Yellow Book*); internal control standards for the federal government (the *Green Book*); and, GAO's work with the accounting and auditing profession. He is also responsible for the audits of the Securities Exchange Commission and the Federal Deposit Insurance Corporation (FDIC) Statement. Prior to joining the GAO, Mr. Dalkin served at a global firm and audited a wide range of organizations ranging from commercial health care entities to governmental agencies.

Mr. Dalkin is a frequent speaker at national auditing conferences for AICPA and other professional organizations. He has also authored articles for publications including the *Journal of Accountancy*. He has contributed to the profession through his involvement with the AICPA

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Task Force on Performance Audits and chairs the International Disclosures Task Force. Mr. Dalkin serves as an adjunct accounting faculty at Georgetown University. Mr. Dalkin has a Master's Degree in Business Administration from the George Washington University and a Bachelor of Science in Accounting from the University of Virginia.

Christie A. Pugnetti

Christie A. Pugnetti is a Senior Auditor on the 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 also works on financial statement audits of government entities, such as GAO's financial statement audit of the U.S. Securities and Exchange Commission. Prior to joining GAO, Ms. Pugnetti worked as a financial auditor in public accounting. 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.

Marilyn D. Peck Henderson

Marilyn Peck Henderson is a senior auditor with the U.S. Department of Education's Office of Inspector General (ED-OIG), Non-Federal Audit Team, in Dallas Texas. Marilyn's background includes performing and reviewing audit quality of single audits and attestation engagements; providing technical assistance and guidance to CPAs and recipients of ED Grants; and updating audit guidance such as the OMB Compliance Supplement and ED-OIG Audit guides. Marilyn attained 18 of her 30 years of government audit experience with ED-OIG. Besides working with the Non-Federal Audit Team, she also served as an ED-OIG team leader in charge of audits, focusing on Federal Student Aid programs and public school systems. Prior to her service with ED-OIG, Marilyn was an audit manager and auditor for the Treasury Inspector General for Tax Administration and a revenue agent with the Internal Revenue Service. Marilyn received her Bachelor of Science Degree in Accounting from the University of Tulsa.

W. Christian Vierling

Chris Vierling is the Director of the Student Financial Assistance Advice and Assistance Team (SFA A&A) with the U.S. Department of Education, Office of Inspector General (ED-OIG) in Washington DC. Chris provides guidance to ED-OIG auditors performing audits of the Department's oversight of the Student Financial Assistance Programs and external entities participating in the Student Financial Assistance Programs. He has been in his current position for two years. Chris was the Director of ED-OIG's Evaluation and Inspection Service for six years

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before becoming the Director of SFA A&A, leading inspections of the Department's oversight and management of multiple programs, including the Title IV programs. He served as a senior auditor with ED-OIG's SFA A&A for ten years before his position as Director of ED-OIG's Evaluation and Inspection Service. Chris is a Certified Internal Auditor. He received a Bachelor of Arts Degree in German from the University of Virginia, a Master of Business Administration from the College of William and Mary, and a Master of Accountancy from Virginia Polytechnic Institute and State University.

Janice Samuel

Mrs. Samuel is the Director of the Division of Financial Integrity within the Office of Administration, Office of Financial Services within the Administration for Children and Families (ACF).

Janice's responsibilities include the management and oversight of the Financial Oversight Team, the Program Integrity Team, and the Audit Resolution / Debt Management Team within the Division of Financial Integrity.

The Financial Oversight Team in part is responsible for ensuring the content accuracy of data contained within the agency Financial Statements, Chief Financial Officer Audit activities and content accuracy within interagency agreements between ACF and other internal and external organizations and federal agencies.

The Program Integrity Team ensures Improper Payment compliance, reports alleged fraud to the Office of Inspector General, performs internal control reviews, and facilitates the implementation of Enterprise Risk Management throughout the organization.

The Audit Liaison / Debt Management (AL/DM) Team serves as a liaison between the OIG/Office of Audit Services, ACF Program and grant management officials, grantees and auditors. The AL/DM tracks and monitors the receipt of audit reports, ensures proper compliance supplement updates, as well as ensuring the timely resolution of audit findings and recommends account establishment for debt collection.

Janice began her federal career in 1979, and has served in various positions, including as an Assessment Auditor for the Federal Deposit Insurance Corporation, a Budget Officer for the U.S. Army ROTC, and in financial management positions for the Missile Defense Agency, the Department of Transportation and the Smithsonian Institution. Janice has a Bachelor of Science degree in Finance from Hampton Institute, Hampton, Virginia.

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Sharon Sims

Sharon Sims is the Audit Liaison / Debt Management Team Lead in the Division of Financial Integrity, Office of Financial Services at the U.S. Department of Health and Human Services (HHS), Administration for Children and Families (ACF). Ms. Sims has worked for HHS for over ten years, at the Centers for Medicare and Medicaid, in the HHS Office of the Secretary, and at ACF. A Certified Public Accountant and a Certified Government Financial Manager, Ms. Sims has over twenty years of experience in the fields of auditing, accounting, and financial management in both the public and private sectors. Ms. Sims obtained a BS and a Masters of Accountancy from Southern Utah University.

Gary Allen

Gary Allen is the TANF Regional Program Manager for Region VII, Office of Family Assistance, Administration for Children and Families (ACF). Mr. Allen has over 40 years of government experience with the Social Security Administration and ACF. He received a BA from Arkansas State University and an MA from Southeast Missouri State University.

Nadine L. Roth

Nadine is the Region 7 Grants Officer for the U.S. Department of Health and Human Services (HHS), Administration for Children and Families, Office of Administration, Office of Grants Management Region 7.

Ms. Roth oversees the financial administration of programs that include: Temporary Assistance for Needy Families (TANF), Tribal TANF, Tribal Native Employment Works (NEW), Head Start & Early Head Start, Child Support Enforcement (CSE), Tribal CSE, Child Care Development Fund (CCDF), Tribal CCDF, , and Foster Care, Adoption Assistance, and various other child welfare grants.

Her team guides the financial management of ACF programs and provides oversight and technical assistance to various entities responsible for administering these programs. OGM represents ACF to State, County, City, Tribal governments, grantees, and public and private organizations. OGM is responsible for ensuring that the business and financial responsibilities of grants administration are carried out effectively and efficiently. OGM partners with Program units to ensure effective, efficient and compliant grants management processes and assist Program staff in their financial needs.

Ms. Roth has worked for the Federal Government for the past 14 years. Prior to her work with the government she was a Head Start Director for a Non-profit in the Kansas.

Ms. Roth graduated from Concordia University with a BA and M.ED in Education.

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Deborah Smith

Deborah Smith is a social work professional who dedicated her career to the work of child protection. She earned a Bachelor's and Master's degree in Social Work from the University of Oklahoma and started her career as a front-line worker investigating child abuse cases. She worked her way from front-line worker to Child Welfare Services Director in 12 years after serving at nearly every management level at the Oklahoma Department of Human Services. She served as the Child Welfare Services Director for 4 ½ years. One of her greatest challenges involved the child welfare class action litigation filed in 2008. She was a key member of the team preparing for the February 2012 trial, but was called upon to create a plan for improving child welfare services when Oklahoma made the decision to settle the case. Ms. Smith currently serves as the Regional Program Manager for the Children's Bureau, Region 7 office out of Kansas City, MO. She is responsible for oversight of child welfare programs in Iowa, Kansas, Missouri and Nebraska. She and her husband have five amazing grown children and three precious grandchildren.

Melissa Johnson

Melissa Johnson completed her Juris Doctorate degree from Washburn University School of Law in 1999. She spent almost 6 years as the Neosho county attorney handling criminal prosecution and serving as the county counselor over all civil issues as well. She joined the Kansas Department for Children and Families in 2006 as an attorney for the IV-D program. Since 2006, she has served the IV-D program in both legal establishment and enforcement roles. In 2011, she joined the Child Support Services Central Office in Kansas and was soon named the deputy director for the program. In March, 2015 she joined the Federal Office of Child Support Enforcement as the Region VII Program Manager.

Janice A. Pruitt

Ms. Pruitt is Team Leader of the Region 6 Grants Management Team for the U. S. Department of Health and Human Services (HHS), Administration for Children and Families (ACF), Office of Grants Management (OGM), located in Dallas, Texas.

Her responsibilities include review and oversight of a team of Grants Management Specialists for the resolution of audit findings related to grants awarded by ACF to States within Region 6, whose States are Arkansas, Louisiana, New Mexico, Oklahoma, and Texas.

Ms. Pruitt is a former Federal auditor herself with ACF's Office of Child Support Enforcement (OCSE) Audit Division, where she was responsible for teams auditing State OCSE programs in ACF's Region 8 out of Denver, Colorado and later in ACF's Region 4 out of Atlanta, Georgia.

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Michael A. Sidell

Michael “Mike” Sidell, is an audit supervisor for the Virginia Auditor of Public Accounts (APA). A native of Richmond, Virginia, Mike began his career with the APA in 2008. As an audit supervisor, he’s responsible for planning, leading, and executing audit projects; including supervising the Single Audit for the Commonwealth of Virginia. Mike’s actively involved in strategic planning, mentoring new staff, and providing office wide training. Mike received his undergraduate degree in accounting and management from Radford University in 2008. Mike is a Certified Government Financial Manager (CGFM) and is currently pursuing the Certified Public Accountant (CPA).

Eric J. Kline

Eric Kline began with the Ohio Auditor of State’s Office in July 1998. He started as a staff auditor in the Southeast Region, and transferred into the Quality Assurance Section, now part of the Center for Audit Excellence in 2006.

Eric holds a Bachelor of Business Administration Degree from Marshall University and is a Certified Public Accountant. He is a member of the American Institute of Certified Public Accountants and serves on the National State Auditors Association Audit Standards and Reporting Committee.

George D. Strudgeon

George is an Audit Director at the Auditor of Public Accounts in Richmond, Virginia. He specializes in Compliance Assurance. His team coordinates the Single Audit for the Commonwealth of Virginia. He is on the National State Auditors Association’s Single Audit committee and represents the association twice annually at the Single Audit Roundtable meeting. Finally, George is on the Steering Committee of AGA’s Intergovernmental Partnership, which has produced products related to: Implementing Fraud Prevention Strategies; Developing Laws and Regulations; and Reducing Future Improper Payments through Cooperative Audit Resolution. George also has an MBA and holds the following certifications: CGFM, CPA, and CGMA.