



Expanding the Audit Horizon
Addressing Challenges & Capitalizing on Opportunities

SPEAKER BIOGRAPHIES

Keynote Presentation: Using Law Enforcement Interviewing Techniques to Improve Your Interviewing Skills

L. Wayne Hoover, CFI, Senior Partner, Wicklander-Zulawski & Associates, Inc.

L. Wayne Hoover, CFI®, is Senior Partner of Wicklander-Zulawski & Associates, Inc. (WZ) and the International Association of Interviewers (IAI), a company affiliated with WZ, as well as Vice President of Certified Forensic Interviewer (CFI®) Programming. IAI provides the certification process for qualified Interviewers and Interrogators to become a CFI®. He is a Certified Forensic Interviewer (CFI®) and a member of the CFI® Advisory Board, Senior Editor and Publisher for the CFInsider Journal as well as a member of the International Law Enforcement Educators Trainers Association (ILEETA).

Starting his career with WZ in 1991, Wayne has conducted thousands of interviews and interrogations for both the private and public sectors. He has also conducted well over 1000 seminars on Interview and Interrogation Techniques, both domestically and internationally.

Session 2: 2018 Yellow Book Update

James R. Dalkin, CPA, CGFM, Director, Financial Management and Assurance, Government Accountability Office

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

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.

Mr. Dalkin is a frequent speaker at national auditing conferences for the forums and other professional organizations.



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Session 3: Ethics and Civility

Mark Quiner, Director, Center for Ethics in Government, National Conference of State Legislatures

Mark Quiner is the director of the Center for Ethics in Government. Mark previously served as the acting director and assistant director of the nonpartisan Wyoming Legislative Service Office for the Wyoming Legislature where he worked for 26 years. Mark graduated from the University of Wyoming School of Law and has been an attorney for more than 30 years. Following law school, he worked in the Wyoming Supreme Court for Chief Justice C. Stuart Brown, and then served as assistant attorney general for the state of Wyoming before working for the Wyoming Legislature. Mark is the father of one grown son.

Session 4: Scoping and Determining Objectives

Lisa Collier, First Assistant State Auditor, Texas State Auditor's Office

Ms. Collier is the First Assistant State Auditor for the Texas State Auditor's Office. She has worked there for 22 years. As the First Assistant, Ms. Collier is responsible for overseeing all work performed by the State Auditor's Office. She works with the Legislative Audit Committee, members of the Legislature, and executive management for state agencies and institutions of higher education.

Prior to working at the State Auditor's Office, Ms. Collier worked as an accountant at various entities in Texas and Oklahoma. She has a bachelor's degree in accounting from the University of Central Oklahoma. She is a Certified Public Accountant, Certified Fraud Examiner, Certified Investments and Derivatives Auditor, and a graduate of the 2010 Texas Fiscal Officers' Academy class. In addition, Ms. Collier is the Vice-Chair for the Southwest Intergovernmental Audit Forum.

Jackie Rowland, Assistant City Auditor, City of Colorado Springs

Jacqueline Rowland is the Assistant City Auditor with the City Of Colorado Springs. She is responsible for financial, performance, and information systems auditing for the diverse municipal operations as well as Colorado Springs Utilities' electric, gas, water, and wastewater services. Jacqueline's credentials include Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), and Project Management Professional (PMP). Before joining Colorado Springs City Council's Office of the City Auditor in 2006, she spent nine years with FedEx Corporation internal audit and two years in public accounting.

Matt Etzel, Principal Auditor, Kansas State Legislative Division of Post Audit

Matt is a Principal Auditor with Legislative Post Audit and has been with the division since 2010. In that time, Matt has overseen audits concerning K-12 health insurance consolidation, the state's Medicaid program, and safety concerns at the Kansas Juvenile Corrections Complex. He has also



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participated in several other audits in which he examined the state's civil forfeiture process, economic development programs, and state hospitals. He holds a B.A. in sociology from the University of Kansas.

Session 5: Auditing Agreements Between Public and Private Entities: Challenges and Considerations for an Evolving Audit Environment

Sonia Montano, Audit Supervisor, City and County of Denver Auditor's Office

Sonia Montano is an audit supervisor with the City and County of Denver, Office of the Auditor. She is a Certified Government Auditing Professional (CGAP) and has a Certification in Risk Management Assurance (CRMA). A graduate of Adams State University, she has over 20 years of professional experience in the government sector. During her time with the Office of the Auditor, she has worked on a variety of performance, operational, and compliance audits. In recent years, she has supervised audits in the areas of Denver International Airport and the Department of Parks and Recreation. Ms. Montano is a member of the Institute of Internal Auditors and Association of Local Government Auditors (ALGA). As an active member of ALGA, she has participated in multiple peer reviews which involve evaluating and reporting on other audit organizations' compliance with Government Auditing Standards.

Kharis Eppstein, Audit Supervisor, City and County of Denver Auditor's Office

Kharis Eppstein has been with Denver's Office of the Auditor since January of 2017, following three years auditing for the Colorado Department of Education. Since transitioning to the City, she has worked on a variety of performance and integrated audits of agencies and entities such as Denver Human Services, the Denver Botanic Gardens, and the Westin at Denver International Airport. Ms. Eppstein graduated with a BA in Psychology and Neuroscience from the University of Colorado at Boulder and holds a certification as a Certified Government Auditing Professional (CGAP). She is currently working on obtaining a certificate in Internal Auditing through the Institute of Internal Auditors. When not auditing, Ms. Eppstein serves as a search and rescue volunteer with Alpine Rescue Team and enjoys music, backpacking, and tending to her chickens and garden.

Amy Barnes, Lead Auditor, City and County of Denver Auditor's Office

Amy Barnes is a lead supervisor with the City and County of Denver, Office of the Auditor. She is a Certified Fraud Examiner (CFE) and a Certified Government Auditing Professional (CGAP). As a graduate of Texas State University with a Bachelor of Science in Criminal Justice, she has over 15 years of auditing experience in both the corporate and government sectors in Texas and Colorado. During her time as an auditor, she has worked on a variety of performance, operational, and compliance audits; as well as consulting engagements. Ms. Barnes is a member of the Association of Certified Fraud Examiners (ACFE), the Institute of Internal Auditors (IIA), and the Association of Local Government Auditors (ALGA). Outside of her years of auditing, Ms. Barnes also has experience in investigations.



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Session 6: Risk Assessment

Grant Simmons, Assistant Director, Financial Management and Assurance, U.S. Government Accountability Office

Grant L. Simmons is an assistant director on the Government Accountability Office's (GAO) Financial Management and Assurance Team. Mr. Simmons is a member of GAO's audit standards team which is responsible for developing, drafting, and maintaining Government Auditing Standards (The Yellow Book) and Standards for Internal Control in the Federal Government (The Green Book). Mr. Simmons also leads GAO's financial statement audit of the U.S. Securities and Exchange Commission.

Prior to joining GAO, Mr. Simmons worked in public accounting for a number of years with a focus on the financial services industry in the Washington DC metro area. Mr. Simmons graduated from Loyola University of Maryland with a Bachelor of Business Administration degree in Accounting and Masters degree in Business Administration. He is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, where he serves on the Government Performance and Accountability Committee.

Session 7: Preventing and Detecting Fraud: A Law Enforcement Perspective

Christina McCardell, Special Agent, U.S. Department of Energy Office of Inspector General

Special Agent Christina McCardell joined the U.S. Department of Energy (DOE) Office of Inspector General (OIG) in 2014 and serves as a criminal investigator within the OIG's Denver, CO, office. Ms. McCardell receives and investigates allegations of criminal, civil, and serious administrative violations relating to DOE programs, funds, and personnel. She previously served as an auditor in the OIG's Livermore, CA, office and as an investigative analyst in the OIG's Hotline Operations and Whistleblower Investigations group in Washington, DC. Before joining the OIG, Ms. McCardell interned with the Naval Criminal Investigative Service. Ms. McCardell earned a Bachelor of Science in Accounting and a Master of Accountancy from Brigham Young University. She is also a Certified Fraud Examiner.

Erik Halvorson, Special Agent, U.S. Department of Energy Office of Inspector General

Special Agent Erik Halvorson specializes in financial fraud and public corruption investigations. He has 14 years of federal law enforcement experience including both domestic and international work. He enjoys using advanced analysis techniques to proactively identify fraud. A recent Columbia University graduate, he holds degrees in criminal justice, accounting, and applied analytics. In the fall he starts a PhD program in statistics at Denver University. Presently he splits his time between the Department of Energy's Office of Investigations and their Data Analytics Group.



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Session 8: What We Learned - Key Takeaways from the 2018 Ransomware Attack on Colorado Department of Transportation

Deborah Blyth, Chief Information Security Officer, State of Colorado

Deborah Blyth became Colorado's Chief Information Security Officer (CISO) in 2014, bringing a diverse background including 14 years of information security experience. As the CISO, she serves as the point of contact for all information security initiatives in Colorado, informing the Secretary of Technology & Chief Information Officer and executive agency leadership on security risks and impacts of policy and management decisions on IT-related initiatives. Together with her team, Debbi is responsible for the strategic and tactical security direction for the State to meet established objectives. Debbi brings a desire for building collaborative working relationships, and a highly praised leadership style. Before joining the Governor's Office of Information Technology, Debbi spent five years as Executive Director at TeleTech leading the Information Security and IT Compliance program. Prior to that, she was the Information Technology Security and Compliance Manager at Travelport, where she was responsible for establishing and managing a global enterprise information security and compliance program. Debbi earned a Bachelor of Science from Regis University, graduating Summa Cum Laude while working full time.

Michael Willis, Director, Office of Emergency Management, Colorado Division of Homeland Security and Emergency Management

Michael Willis is the Director of Emergency Management for the Colorado Division of Homeland Security and Emergency Management. He is responsible for the State of Colorado's comprehensive emergency management program which supports local and state agencies. In this role, Michael leads and supports Colorado's efforts to prevent, protect, mitigate, respond to, and recover from both natural and man-made hazards and disasters. During disasters, he is responsible for coordinating response efforts and resources from state, local, and federal agencies through the State Emergency Operations Center. Michael is a retired Brigadier General. Prior to joining the Division of Homeland Security and Emergency Management, he served in the Colorado National Guard and the United States Army. He has three combat tours and has commanded at the company, battalion, and brigade levels. His most recent assignment was as the Assistant Adjutant General for Cyber, Space, and Missile Defense where he had broad responsibilities for Cyber, Space, and Missile Defense plans, programs, and policy. Michael has an MS in Strategic Studies from the U.S. Army War College, an MS in Space Systems Operations from Webster University, and a BS in Psychology from the University of Colorado, Boulder.



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Session 9: Crucial Conversations

Heather Hubbard, Lead Auditor, U.S Department of Homeland Security Office of Inspector General

Heather Hubbard is a Senior Auditor with the Department of Homeland Security, Office of Inspector General, Office of Audits in the Law Enforcement and Terrorism Division. She is currently detailed to the Office of Integrity and Quality Oversight where she is leading a team performing internal quality assurance reviews. In addition, she is working with the training division to provide trainings and workshops within the Office of Audits. She holds a Bachelor degree in Accounting and a Masters in Taxation from the University of North Texas. Ms. Hubbard is a Certified Fraud Examiner and is also a certified Emergenetics Associate.

Session 10: Jail Safety Audit

Samuel Gallaher, Ph.D. Audit Analytics Supervisor and Methodologist, City and County of Denver Auditor's office

Dr. Samuel Gallaher is the audit analytics supervisor and methodologist for the Denver Auditor's Office. He leads the office's data analytics team, which runs the continuous audit program and provides methodological support and technical training for the office's audit teams. He is also a part-time faculty member at the University of Colorado Denver's School of Public Affairs, where he has taught master's-level courses on evidence-based decision-making, research methods, and statistics, and on policy analysis. Over the last 17 years, he has applied his quantitative and qualitative research skills to theoretical inquiry and real-world problem-solving. Prior to joining the Auditor's Office, he conducted policy process research at UC Denver and was a process engineer for Johns Manville, Jeld Wen, and Leopold and Stevens. Dr. Gallaher has presented on audit analytics and statistical sampling at the 2019 Association of Local Government Auditors (ALGA) National Conference, the 22nd Biennial Forum of Government Auditors, and the 2018 regional ALGA training in Pinellas County, Florida, as well as at multiple speaking engagements for the Institute of Internal Auditors.

Robert Persichitte, CPA, CFE, Senior Data Analytics Auditor, City and County of Denver Auditor's Office

Robert Persichitte is a senior data analytics auditor in the Denver Auditor's Office. He develops scripts in Arbutus and Python to automate and assist audit teams. Mr. Persichitte is also an associate faculty member at Metropolitan State University Denver, where he teaches accounting and coordinates the Internal Revenue Service Volunteer Income Tax Assistance program. Mr. Persichitte is a certified fraud examiner and a certified public accountant in Colorado. He received a bachelor's degree in accounting from Regis University, a master's degree in professional accountancy with an emphasis in fraud from MSU Denver, and a certificate in data science from Harvard University. In his free time,



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Robert enjoys raising his two wonderful kids, using artificial intelligence to analyze text, and playing the accordion.

Darrell Finke, CGAP, Senior Auditor, City and County of Denver’s Auditor’s Office

Darrell Finke joined the Denver Auditor’s Office in July 2016. In his three years with the office, he has conducted audits of a variety of agencies and entities including the Denver Sheriff Department, Denver Police Department, Denver International Airport, and Denver Human Services. Prior to moving to Denver, he worked for over 11 years as an offender grievance investigator and internal auditor for the Texas Department of Criminal Justice in Austin, Texas. In these roles, he completed investigations and audits of safety, security, and offender supervision issues at over 40 state correctional facilities and dozens of state parole and county probation offices. Mr. Finke is also a proud veteran of the U.S. Navy, in which he served as an undersea warfare officer and operations officer after graduating from the University of Nebraska-Lincoln with a bachelor’s degree in criminal justice.

Session 11: Blockchain Technology – An Introduction for Auditors

Lawrance Evans, Managing Director, Financial Markets and Community Investment, U.S. Government Accountability Office

Lawrance L. Evans is the Managing Director of GAO’s Financial Markets & Community Investment (FMCI) team. He oversees FMCI’s full body of work designed to help ensure financial markets function smoothly and effectively; regulations strengthen the efficiency, soundness and integrity of the financial system; housing markets produce optimal outcomes; and federal initiatives aimed at small businesses, state and local governments, and communities are cost effective.

Lawrance joined GAO in July of 2001. Lawrance leads GAO’s emerging risk monitoring working group and co-chairs the Financial Literacy Leadership Committee. He is also a member of two international working groups focused on anti-corruption and money laundering and financial modernization and international regulatory reform. In prior roles he served as a lead economist in GAO’s Applied Research and Methods group and has taught courses at various institutions on money and banking, financial crises and quantitative methods.

Lawrance earned a doctorate degree in economics from the University of Massachusetts and a bachelor’s degree in economics from Colgate University.

David Pope, CPA CGMA, Director, Wyoming Blockchain Coalition

Through his work with the Wyoming Blockchain Coalition and the Wyoming Blockchain Legislative Task Force, Mr. Pope has assisted in drafting and advocating for the creation of groundbreaking “Firsts” that pave the way for Blockchain development in Wyoming and throughout the United States.



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David graduated Magna Cum Laude from Regis University in 1993 with a Bachelor of Science degree in accounting. David worked as a trust accountant for the Colorado National Bank of Denver before accepting a contract as a consultant to the Resolution Trust Corporation's Western Regional Office. After completing two successful contracts, he moved to Cheyenne, Wyoming where he obtained his permit to practice in 1996. He has created two additional CPA firms (Riverton, Wyoming and Winter Park, Colorado) for a combined three firms that serve more than four thousand clients scattered among all fifty states and several foreign countries.

In addition to regulatory compliance services, Mr. Pope's tenure includes developing complex tax and entity structuring strategies for both domestic and overseas clients, and litigation consulting and expert witness engagements.

Session 12: Modernizing our Message: Effectively Communicating Audit Findings

Stephanie Logan, Senior Public Affairs Specialist, U.S. Department of Justice Office of the Inspector General

Stephanie Logan is a Senior Public Affairs Specialist at the U.S. Department of Justice Office of the Inspector General. Stephanie manages content for the web and social media and liaises with DOJ OIG staff on message development and communications strategy. She produces written, video, audio, and other multimedia products to communicate with the press and with the public. Stephanie has appeared on the TEDx stage, and previously worked as the Deputy Director of the Public Affairs and Advocacy Institute at American University and as a Research Assistant at the Congressional Research Service. She is a graduate of American University and Washington State University.

Matt Etzel, Principal Auditor, Kansas Legislative Division of Post Audit

See session 4 for Matt Etzel's bio

Session 13: Speed of Trust

Sean Pettersen, Director, U.S. Department of Homeland Security Office of Inspector General

Sean moved to the U.S. from Ireland in 1986 to become a Marine, pursue the American dream, and better tasting food. Sean began his auditing career 20 years ago with the Department of Interior, Office of Inspector General. He's been with the Department of Homeland Security IG for 10 years and is a Director in the law enforcement and terrorism division.

"Trust is the secret to effective leadership. If you are not trustworthy, or do not trust others, your relationships will suffer; you will experience mediocre results; and increase your costs. It's that simple. That predicable. That certain." – Sean R. Pettersen
