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Ron Galperin

Ron Galperin was sworn in as Controller of the City of Los Angeles on July 1, 2013. As Controller, Ron oversees a team responsible for conducting independent audits of City departments, managing payroll for more than 42,000 City employees, disbursing 290,000 payments to outside vendors, and preparing comprehensive reports on the City's finances, including its \$49 billion in assets and \$28 billion in liabilities.

Ron brings to the Controller job more than twenty years of experience as a transactional and litigation attorney and small business owner.

Ron has committed the Office of Controller to furthering this work and achieving a better return on investment for taxpayers. Through programs like his "Open Data Initiative," Ron has helped increase public awareness of the workings of government and enlisted constituent support to make City government more efficient and responsive.

Ron received his J.D. from Loyola Law School in Los Angeles and his undergraduate degree from Washington University in St. Louis. He lives in West Los Angeles with his husband, Rabbi Zachary Shapiro and their dog, Daisy.

Tonia Lediju

In 2009 the City's Controller appointed **Tonia Lediju** as Director of City Audits. Tonia has 20+ years of leadership and government auditing experience. She previously served as audit director for various State of California agencies.

Tonia strives to provide the highest quality of service to the City and is committed to accountability, excellence, and transparency. "How can the Audits organization best serve the City with a viable audit program?" said Tonia. In meeting this challenge, robust and risk-based audit programs were developed pertaining to the City's key business processes and activities, resulting in successful collaboration and overall positive feedback from City management and leaders.

Under her leadership, the Audits Unit was awarded a Gold Knighton Award, presented by ALGA, for an audit of Purchasing of Office Depot Office Supplies, which found that Office Depot overcharged the City at least \$5.75 million. Also, Tonia leads the City's efforts in cost recovery for disasters such as the 2013 Asiana plane crash at SFO and the Rim fire in the central Sierra Nevada region.

Tonia's leadership philosophy is service through integrity, teamwork and collaboration, respect, and inclusion. Through this she has built a high-functioning audit organization.

Irella Blackwood

Irella Blackwood has been with the City and County of San Francisco since 2010. Irella heads the Citywide Audit Program, which covers more than 54 departments and agencies. This includes leading a variety of reviews, audits, assessments, and unique performance audits to measure the economy, efficiency, compliance, and effectiveness of federal, state, and local government resources. She leads her team with a balanced approach that considers costs and emphasizes relationship building while making decisions that yield innovative results. Irella is adept at managing teams of varied levels of expertise and promotes a collaborative team environment.

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Irella has built successful teams to accomplish meaningful deliverables. Under her leadership, a number of projects gained significant press coverage, including the low-income assistance program assessment of the City's Public Utilities Commission, the payroll audit of the Fire Department, and a financial management review of the Arts Commission.

Before joining the City, Irella worked for PricewaterhouseCoopers LLP (PwC) where she conducted internal control (SOX), financial, and IT audits for technology companies in Silicon Valley, such as eBay and Cisco Systems. She has also held a key role in the regulatory department of a Fortune 200 company. She has a B.A. in Economics from the University of California, Berkeley, and an M.B.A in Finance from Holy Names University

Kate Chalk

Kate Chalk has been with the City and County of San Francisco since 2010. Kate is a manager with the Citywide Audit Program and leads audits and assessments that promote the efficiency and effectiveness of City government. Kate has lead or worked on a variety of audits across many of the City's 54 departments or agencies including compliance audits of inventory, purchasing, cash handling, and contracts, and larger performance audits of parking enforcement and asset management.

Kate also leads the unit's payroll audit program, which includes individual departmental audits and citywide payroll testing. In fiscal year 2013-14, salaries and fringe benefits were more than half of the City's expenditures. The payroll audits have identified numerous overpayments, underpayments, missing controls, system issues, and incorrect payroll practices.

Before joining the City, Kate worked for PricewaterhouseCoopers LLP (PwC) where she performed financial audits for a broad range of private companies, including wineries, manufacturers, venture capital firms, and tech companies, all across the Bay Area. She has two B.S. degrees, one in Business and one in Accounting, from the University of Southern California.

Andy Horita

Andy Horita has worked for the City of San Diego since October of 2011. He was a member of the Comptroller's Office before joining the City Auditor's Office in February of 2013 as a Performance Auditor. Andy became the Fraud Investigator in April of 2014. Prior to working for the City of San Diego, Andy worked for the Boulder County District Attorney's Office as a Criminal Investigator and Victim Advocate for nine years. As a Criminal Investigator, Andy specialized in investigations of complex white-collar crimes and led the investigation of an attorney/CPA who embezzled over \$500 thousand from elderly victims. Andy has a Bachelor of Science in Psychology from the University of California at Davis; a Master of Social Work degree, with a concentration in Community Organization, Planning, and Administration from CSU Sacramento; and a Master's in Accountancy degree from Colorado State University, Fort Collins. He is also a Certified Fraud Examiner (CFE) and a Certified Public Accountant (CPA) in the State of California.

James Cheng

James Cheng is the Assistant Special Agent in Charge at the U.S. Department of Justice Office of the Inspector General (OIG) Los Angeles Field Division. As a Criminal Investigator and the regional Grant Fraud Coordinator, James has successfully investigated criminal and administrative cases and has contributed significantly to investigations involving financial

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crimes, procurement, grant fraud, public corruption, and bribery. Prior to joining the OIG, James was a Special Agent with the U.S. Citizenship and Immigration Services and the Drug Enforcement Administration's Financial Investigative Team. In addition to his experience in the federal government, James has also worked in the private sector as an auditor and a Bank Secrecy Act Officer. As a forensic accountant, James has over 15 years of industry experience. James began his career in accounting at Ernst & Young, and had also spent time as an auditor and consultant at Odenberg, Ullakko, Muranishi & Co. LLP. James is a graduate of the Haas School of Business at the University of California, Berkeley, and earned an M.B.A. from the University of Liverpool – School of Management, where he graduated with Honors Distinction. James holds several professional certifications and designations to include CPA, CFE, FCPA, and AMLP.

John Provan

John Provan, CPA, CIA, CFE, CGAP, CRMA, CGMA, CCSA, CLEA is Assistant Regional Audit Manager for the U.S. Department of Justice (DOJ) Office of the Inspector General in San Francisco, California. He manages an office responsible for conducting audits of DOJ grant funds issued to local, state, and tribal law enforcement, and not-for-profit and for-profit entities in the OIG's west coast region (Nevada, California, Oregon, Washington, Alaska, Hawaii, American Samoa, Northern Mariana Islands, and Guam). His office also conducts internal audits of DOJ components, e.g., Federal Bureau of Investigation (FBI), U.S. Marshals Service (USMS), etc.

John has conducted the following major audits within the Department of Justice: (1) FBI's Terrorist Screening Support of Transportation Security Administration's Secure Flight Program, (2) DEA's International Operations, (5) Inter-agency Assessment of Counternarcotics Aid to Afghanistan, (4) DOJ's Efforts to Combat Identity Theft, (6) Follow-up Audit of the FBI's Terrorist Screening Center, (7) Bureau of Prisons' Pharmacy Services, (8) USMS Witness Security Program, (9) Inter-agency Assessment of Intelligence Community Terrorist Watchlisting, and (10) the FBI's Terrorist Watchlist Nomination Practices. In addition to these audits, he has conducted numerous audits of local, state, or tribal police departments, non-profits, and DNA laboratories.

John is a Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, Certified Government Auditing Professional, Certification in Risk Management Assurance, Certification in Control-Self Assessment, Chartered Global Management Accountant and Certified Law Enforcement Auditor. He also serves on the Association of Fraud Examiners' Advisory Council, and as one of the U.S. Representatives on the Board of the International Law Enforcement Auditors Association.

John has a Bachelor of Business Administration in Accounting from Stephen F. Austin State University, Nacogdoches, Texas and a Masters in Business Administration in International Finance from Benedictine University in Lisle, Illinois.

Elaine Howle

Elaine Howle is California's independent State Auditor who serves the State of California by providing accurate, unbiased, and timely assessments of financial and operation aspects of state and local government entities. Elaine has more than 20 years of auditing, management, and leadership experience with the California State Auditor's Office and its predecessor office, the Office of the Auditor General. She began her career in state government in 1983, joining the Office of the Auditor General, the predecessor agency to the California State Auditor's Office, as

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an entry-level auditor conducting performance audits on a variety of state and local governments. She was promoted to a supervising auditor in 1987 and a principal auditor in 1994. Elaine became deputy state auditor in 1999 before being appointed California's first female state auditor in 2000.

As the California State Auditor, Elaine oversees the operations of the nonpartisan California State Auditor's Office made up of a diverse staff of talented professionals. The work from her office serves an important role in the State's system of checks and balances by examining the fiscal health and performance of state and local entities to ensure that government provides the essential services to the public in the most efficient and effective manner. Her performance audits provide information to improve public accountability and facilitate decision making by parties with responsibility for overseeing or initiating corrective action. Her office conducts the annual financial audit of California's large, complex financial system and provides an opinion on the financial statements. Elaine's office also audits annually the State's compliance with federal regulations governing the administration of billions of dollars in federal funds California receives each year. Moreover, her office investigates allegations received and reports substantiated claims of fraud and abuse in state government. Further, legislation authorizes her office to identify, audit, and report on state agencies that are identified as being at high risk for waste, fraud, abuse, and mismanagement, or that have major challenges related to efficiency or effectiveness.

Elaine has a strong national presence and is actively involved in various national organizations devoted to government accounting. Elaine is a certified public accountant and a certified government financial manager. She is the current president of the National State Auditors Association (NSAA) and serves on the Performance Audit Committee, Single Audit Committee, Human Resources Committee, and Auditor Training Committee of the NSAA. She is a member of the Government Accountability Office, Domestic Accountability Working Group. Elaine is also a member of the executive committee of the National Association of State Auditors, Comptrollers, and Treasurers; as well as a member of the Association of Government Accountants, the American Institute of Certified Public Accountants, and the National Legislative Program Evaluation Society.

Elaine has a bachelor's degree in sports management from the University of Massachusetts and a master's of business administration from California State University, Sacramento.

Sefton Boyars

Until his retirement in October 1996, **Sefton Boyars** had been the Department of Education's Regional Inspector General for Audit in Regions IX and X for sixteen years. During his 35-year career, Sefton worked for a variety of federal government audit agencies and a California county.

He is a past Chair of the Western Intergovernmental Audit Forum and often served as chair or co-chair of its subcommittees and roundtables. Sefton is President of the San Francisco chapter of the Association of Government Accountants.

He is the author of the Association of Government Accountants' study guide for Course 3 of the Certified Government Financial Manager: Governmental Financial Management and Control. The latest version of the study guide was issued in the spring of 2014. He is also co-author of

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Cost Principles for State and Local Governments and Non-Profit Organizations, issued in 2010 and currently being revised to incorporate the rules that become effective next year.

Charles Young

Charles “Chuck” Young brought more than 20 years of experience in media, government, and communications to GAO in 2007. At GAO he leads all communications serving as agency spokesperson and top communications advisor to the Comptroller General. He also supervises a public affairs staff of 15, serves as primary point of contact for major national print and broadcast journalists covering GAO reports and testimonies and oversees development of the agency’s digital and social media presence. Prior to GAO Chuck worked for two communications consulting firms and spent six years on Capitol Hill, serving as Chief of Staff for two members of Congress. Chuck also spent a decade in the media, serving as a reporter or editor for newspapers, television stations, and radio stations and ran his own media relations consulting business. Chuck holds a Master’s Degree in Mass Communications and a B.A. in Political Science.

James Dalkin

James “Jim” 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.

Jim 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).

Jim 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*. Jim serves as an adjunct professor at Georgetown University.

Harriet Richardson

Harriet Richardson, CPA, CIA, CGAP, CRMA, is the Palo Alto City Auditor. She has more than 25 years of performance audit experience at the federal, state, and local levels of government. Harriet is active in the Association of Local Government Auditors (ALGA), where she served five years on the board, including a term as president, and is currently chair of their Professional Issues Committee. She is also an active member of the Association of Government Accountants, and recently started her second three-year term on their Financial Management Standards Board. She has written a number of articles for ALGA’s *Local Government Auditing Quarterly* and has served as a team member and leader on several of ALGA’s peer review teams. Harriet has provided presentations at many professional conferences, and was honored in 2013 with an invitation to speak at The Institute of Internal Auditor’s All-Star Conference.