



Western Intergovernmental Audit Forum Meeting
September 5-6, 2018
San Diego Marriott Mission Valley
8757 Rio San Diego Drive San Diego, CA 92108

BIOGRAPHIES

Farishta Ahrary

Farishta Ahrary joined the City of Sacramento Auditor's office in June 2013 and currently manages the Office's Independent Budget Analyst Division. In addition, she manages the Office's Whistleblower Hotline including marketing the hotline to City staff and the public, triaging allegations, assigning cases to office staff, maintaining and analyzing whistleblower data, and reporting on activity on a semi-annual basis. Prior to joining the City of Sacramento, Mrs. Ahrary worked at a CPA firm performing individual and business tax services and financial statement audits of school districts across Northern California. Mrs. Ahrary graduated with a Master of Science in Accounting from University of Phoenix. She also holds a Bachelor of Arts in Economics from the University of California, Davis. Mrs. Ahrary is a Certified Public Accountant (CPA) and Certified Fraud Examiner (CFE). Mrs. Ahrary is a member of the Association of Local Government Auditors (ALGA), Association of Certified Fraud Examiners (ACFE), Institute of Internal Auditors (IIA), and Toastmasters International. She also serves as the President of the local chapter of the ACFE and the Hospitality Committee Chair for the local IIA chapter. Mrs. Ahrary was recognized by ALGA with a Gold and Distinguished Knighton Award in 2013 and 2014, respectively.

Dale Carlson

Dale Carlson is a Principal Auditor with the California State Auditor's Office. Over his rather lengthy career, he has lead performance audits across numerous California policy areas, including homelessness, Medi-Cal, higher and K-12 education, workers' compensation, foster youth, emergency preparedness, water availability, and air quality. He holds a Master's in Public Administration from Texas A&M University and a B.A. in political science from California State University, Stanislaus.

Marcie Chavez

Marcie Chavez is the Director of Public Housing for the U.S. Department of Housing and Urban Development (HUD), Los Angeles Field Office. She is responsible for the regulatory and management oversight of 46 public housing agencies, which provide quality affordable housing to approximately 187,000 low-income households. Ms. Chavez has been actively engaged in various White House and HUD initiatives, such as ending homelessness, especially Veteran homelessness, assisting in HUD's disaster relief efforts in Puerto Rico, and repositioning public housing for long-term sustainability. Prior to joining HUD, Ms. Chavez spent close to 20 years working with the Housing Authority of the County of Los Angeles. Ms. Chavez began her career with the Housing Authority as a college intern and assisted in the implementation of numerous policy documents and administrative guidelines, handbooks and procedures. She achieved management roles in both its Public Housing program, which consists of 2,962 units, and in the Housing Choice Voucher program, which comprises just over 25,000 vouchers. Ms. Chavez is a founding member of the California Association of Housing Authorities and has served on the National Board of Governors for the National Association of Housing and Redevelopment Officials. A native of East Los Angeles, California, Ms. Chavez holds a bachelor's degree in Sociology and Chicano Studies from the University of California, Berkeley, and a Master's Degree in Sociology from the University of California, Santa Barbara. She is the proud mother of two children, Diego and Isabella.



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Karen Civitate

Karen Civitate has been a federal employee for over 25 years, and taught and mentored hundreds of Federal employees in mediation, facilitation, and conflict management. She has conducted hundreds of mediations for Federal agencies and the community. Karen has several certifications in the areas of Conflict Coaching and Conflict Management. She is a member of the Southern California Mediation Association and an Advanced Practitioner with the Association of Conflict Resolution. She teaches Basic and Advanced Mediation at WLA and Glendale Community Colleges. She also has a Master degree in Negotiation, Conflict Resolution and Peace building.

Josh Diosomito

Josh Diosomito is a Senior Policy Analyst and Diversity Instructor with the GAO. As a Senior Analyst, Josh is responsible for managing performance audits that evaluate programs administered by the U.S. Department of Homeland Security (DHS)—including the Transportation Security Administration, Customs and Border Protection, and the U.S. Coast Guard, among other DHS components. For nearly 15 years, he has been involved in and managed performance audits overseeing DHS aviation, border, and maritime security operations and has traveled overseas to conduct field work—including Japan, Argentina, England, and recently Cuba. Josh also serves as a certified Diversity Instructor and teaches courses on enhancing awareness of diversity and inclusion issues. He has facilitated numerous training workshops on unconscious bias, workplace civility, and effective listening techniques. Moreover, he has led presentations for officials from international, federal, and local organizations—including the International Auditor Fellowship Program, Departments of Defense and Homeland Security, and the Los Angeles County Fire Department. In Southern California, Josh serves as a Board Member of the Greater Los Angeles Federal Executive Board Diversity and Inclusion Group which promotes enhanced awareness through training and interagency collaboration. Josh earned his bachelor's degree from the University of California, Berkeley and dual master's degree in public administration and international relations from the Maxwell School of Citizenship and Public Affairs at Syracuse University.

Laura Doud

As the elected City Auditor of Long Beach, Laura Doud leads the only department that provides independent audits and reviews of operations to advance an effective and efficient City government. Laura and her staff work on citizens' behalf by focusing on quality of life issues and internal improvements that provide increased value to the City. Laura was first elected in 2006 and is honored to have recently began her 4th term in service to the citizens of Long Beach. She is one of only four elected City Auditors in California – giving Long Beach the benefit of having a truly independent City Auditor. In addition to completing significant audits of the Long Beach Police Department and the Queen Mary, her Office has conducted nationally award-winning audits of the Long Beach Museum of Art, the City's Towing Operations, Parking Citations Collections Process, and Police and Fire Dispatcher Overtime. Recently, Laura and her staff earned the prestigious Distinguished Knighton Award for their Business Improvement Districts Oversight Audit. She has also played a pivotal role in the passage of important ordinances and ballot measures which have affected change, such as the passage of Proposition H, a voter-approved referendum, that resulted in raising more than \$3.3 million every year for public safety. As well as conducting audits, the Office investigates reports of fraud, waste, and abuse of City



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resources. Upon taking office, Laura initiated the City Auditor's Fraud Hotline, so fraud tips can be reported anonymously. In addition to her public service, Laura supports many community organizations. She serves on the Leadership Long Beach Honorary Board of Governors and is a member of the Rotary Club of Long Beach. Laura graduated from California State University, Long Beach with a degree in accounting and earned her law degree (JD) at Pacific Coast University School of Law. She is a CPA and CFE. Laura lives in Long Beach with her husband, Jim, and their daughter, Kelly.

Steve Flaherty

Steve Flaherty is a principal investigator with the City and County of San Francisco's Whistleblower Program, using his experience in auditing and investigations to help ensure integrity in San Francisco's government institutions. Steve holds a bachelor's degree in Business-Economics from the University of California, Santa Barbara. He is the founder of the San Francisco Chapter of the Association of Certified Fraud Examiners and is a licensed CPA, Certified Internal Auditor (CIA), and CFE.

Rick Gamache

Rick Gamache is a Senior Cyber Security Consultant with the accounting firm BerryDunn headquartered in Portland, Maine. Rick is a veteran of the United States Coast Guard, serving as a Telecommunications Officer in varying roles from communications planning, cyber security, and intelligence. After leaving military service, Rick performed risk assessments and FISMA audits for the U.S. Navy's Destroyer program as a Fully Qualified Navy Validator. His work includes evaluating the security controls of some of the nation's most sensitive computing systems and platforms. As an entrepreneur, Rick helped found Wapack Labs where he served as Partner and Director of Cyber Threat Intelligence, growing the business to a six-million dollar company. As an accomplished author, Rick has written several publically available risk assessment reports with an emphasis on the Nordic nations of Iceland and Sweden. Additional works include Russia's annexation of Crimea through the use of cyber-attacks, the risks of outsourcing financial supply chains to India, and other topics of strategic importance. Rick is a freelance writer for Security Affairs Magazine, and has spoken on cyber security related topics in both the United States and Europe.

Daniel Genz

Daniel Genz joined the Office of the City Auditor in August 2014. He is responsible for conducting performance audits and attestation engagements. He conducted performance audits of the City's Homeless Response System Effectiveness, Dallas Animal Services, and Dallas Water Utilities. Mr. Genz previously worked as an auditor, writer, and performance analyst for Washington State's auditing and transportation agencies. He started his career as a reporter for newspapers in Waco and Washington, D.C. Mr. Genz earned a Master's in Journalism from the University of Maryland, a Bachelor's in English from Tulane University, and a Green Belt in Lean Six Sigma from the University of Washington, Tacoma. He is a CIA and is a member of the IIA, ALGA, and AGA.



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Holly Hart

Holly Hart joined the Dallas Office of the City Auditor in November 2016, serving as an Assistant City Auditor III. She conducts a variety of performance audits and attestation engagements in accordance with professional standards to help the City of Dallas fulfill its mission and uphold its values. She is currently involved in audits that evaluate the effectiveness of operations and performance oversight procedures. Prior to joining the Office of the City Auditor, Ms. Hart served as an auditor for the Office of Natural Resources Revenue within the United States Department of the Interior for seven years. Her work with the Federal government included audits of lessee and operator records associated with oil and gas production and sales from Federal lands to ensure compliance with lease terms, laws, and regulations, resulting in additional natural resource revenue to the United States Treasury. Ms. Hart also assisted with various special projects, including the examination and improvement of the agency's risk tool; development of a methodology to estimate the agency's compliance gap; mentoring of new auditors; and, development of an improved audit process for inclusion in a new operations management platform. Ms. Hart is native to Dallas, Texas, where she attended The University of Texas at Dallas and received her Bachelor and Master of Science in Accounting and Information Management. She is a Texas CPA and a member of the AGA.

Nelson Ho

Nelson Ho is an information technology audit manager at the City and County of San Francisco's Controller's Office. Nelson is a dedicated and accomplished IT security audit and compliance professional and a passionate leader with expertise in information security risks/controls management, cybersecurity frameworks and performance management, and regulatory compliance. He acquired more than 20 years of IT security audit and cybersecurity program management experience while working for Intel Corporation. Since joining the City and County of San Francisco, Nelson has been involved in citywide IT audit and cybersecurity efforts and initiatives, including consultation on information security frameworks, policies and standards, network penetration testing, security vulnerability assessments, Health Insurance Portability and Accountability Act (HIPAA) compliance and payment card industry (PCI) compliance. Nelson is a certified Project Management Professional (PMP) and holds a bachelor's degree in Computer Science with a concentration in Math.

Michael E. Horowitz

Michael E. Horowitz was sworn in as Inspector General of the Department of Justice (DOJ) in April 2012. As Inspector General, Mr. Horowitz oversees a nationwide workforce of more than 450 special agents, auditors, inspectors, attorneys, and support staff. Since 2015, he has simultaneously served as the Chair of the Council of the Inspectors General on Integrity and Efficiency, an organization comprising all 73 federal Inspectors General. Mr. Horowitz has twice held Senate-confirmed positions: in addition to his current position, he served from 2003 to 2009 as a Commissioner on the U.S. Sentencing Commission. Mr. Horowitz previously worked as partner at the law firm of Cadwalader, Wickersham & Taft LLP. He also was a board member of the Ethics Resource Center and the Society for Corporate Compliance and Ethics. Earlier in his career, Mr. Horowitz was an Assistant U.S. Attorney for the Southern District of New York from 1991 to 1999, where he was the Chief of the Public Corruption Unit and a Deputy Chief of the Criminal Division. From 1999 to 2001, Mr. Horowitz worked at DOJ's Main Justice in the



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Criminal Division in Washington, D.C., first as Deputy Assistant Attorney General and then as Chief of Staff.

Elaine Howle

For over 18 years, Elaine M. Howle has served as the California State Auditor. Under her leadership, the State Auditor's Office provides objective assessments of state and local government entities. Ms. Howle has nearly 35 years of auditing, management, and leadership experience with the California State Auditor's Office and its predecessor office. A trusted voice, Ms. Howle is frequently called upon to provide testimony in legislative hearings and brief members on the results of her office's work. She has received various national awards and serves on various committees for national organizations. Ms. Howle is a certified public accountant and a certified government financial manager. She earned a bachelor's degree in sports management from the University of Massachusetts and a master's of business administration from California State University, Sacramento.

Wayne Itoga

Wayne Itoga is one of three Program Managers in HUDs Los Angeles Field Office; he is currently assigned to the Los Angeles county region where he works with a team of eight administering all formula and competitive programs. He is a veteran of the Department and for you history buffs, he provided central coordination for the early CHAS initiative, Civil Unrest and Northridge Earthquake Recovery Programs, and most recently, conducted the early roll-out of the formula NSP program. He is glad to be a part of this conversation.

Lisa Jones

Lisa Jones, has over 17 years of experience in the affordable housing industry with a focus on homeless populations and programs. In her role as Vice President, Homeless Housing Innovations, for the San Diego Housing Commission she oversees the initiatives of the Commission's Housing First San Diego, Homelessness Action Plan which is creating permanent housing opportunities for 3,000 individuals and families experiencing homelessness over three years. In addition her department provides administrative oversight and performance management for over 40 contracts with homeless service providers within the City of San Diego that operate a variety of programs, including permanent supportive housing, rapid rehousing, transitional housing, and several supportive service projects. In her career she has overseen voucher subsidized Moving to Work programs, special population homeless programs, Program Integrity & Fair Housing activities, and conducted a variety of monitoring and compliance activities to ensure program fidelity. Lisa's priorities are to implement and operate innovative programs with effective oversight and performance management that ensures program activity is compliant, efficient, in-line with best practices, and funding is maximized to achieve the greatest impact. Ms. Jones holds a Master's Degree in Business Administration from the Institute of Leadership and Management with the University of East Anglia, England.



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Tamera Kohler

Tamera Kohler, Chief Operating Officer of the Regional Task Force on the Homeless, has 18 years of homeless, non-profit, and lending experience, including spending the last 6 years helping lead nationally-noted homelessness reduction programs. She has a strong track record in community engagement, contracting, and the data-driven systems critical today to both achieve measurable results and ensure resources are being allocated wisely. She joined the RTFH after having served in Seattle's Human Services Department as Division Director of Homeless Strategy and Investment where she oversaw 45 employees, a \$50 million budget and the implementation of a new homeless strategy. Prior to that, Tamera was the Assistant Division Director of Housing and Community Development for the Utah Department of Workforce Services. Her awards include Utah Housing Coalition Project of the Year honors in 2016 for a Supportive Housing Toolkit that features a series of innovative, technical assistance and peer learning sessions designed to help non-profits, housing authorities and service providers increase the number of Permanent Supportive Housing units in their communities.

Lewis Koski

Lewis Koski, the former Director of the Colorado Marijuana Enforcement Division, is recognized nationally and internationally as an expert in formative marijuana policy. He is among a small group of government executives who have been intimately involved in the development and implementation of marijuana policy from the infancy of medical marijuana through the realization of legalization. Lewis' leadership contributions and devotion to implementing marijuana policy thoughtfully played an important role achieving what has become one of the most fully developed marijuana regulatory frameworks in the world. In his current role with Freedman & Koski, Lewis has consulted with numerous government agencies tasked with implementing cannabis policy. Lewis also serves as a lecturer at the School of Public Affairs at CU Denver, as a Board Member for the City and County of Denver's Board of Public Health and Environment and contributor to Forbes. He is pursuing his Ph.D. in Public Policy and holds a Master of Business from Regis University.

Jim Lager

Jim Lager is the Deputy Ethics Counselor to the GAO, and advises GAO on conflicts of interest, ethics, personal and organizational independence, and manages GAO's ethics and financial disclosure programs. Jim is also an Adjunct Professor at the University of Maryland's Robert H. Smith School of Business, where he teaches ethics-related courses to graduate students, a member of the Heterodox Academy and a collaborator to Ethicalsystems.org, a nonprofit organization that makes the world's best research available and accessible, for free, to anyone interested in improving ethical culture and behavior. Jim has Juris Doctorate, a Masters of Science in Organization Development, and publishes occasionally. He is *still working* on an article encouraging auditors and others to include behavioral science in audit engagements and in designing internal controls.



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Hannah Locke

Hannah Locke is a Senior Analyst in the Health Care team at the GAO. Hannah came to GAO in 2008 after completing her dissertation looking at the intersection of motivation, personality, and cognition using functional neuroimaging techniques. For the past 10 years, she has worked on a variety of topics, such as drug safety, access to care for children in Medicaid and the Children’s Health Insurance Program, and behavioral health issues. She has a B.S. in psychology from Carnegie Mellon University and a Ph.D. in psychology from Washington University in St. Louis.

David McPherson

David McPherson is the Cannabis Compliance Director for HdL Companies. Prior to joining the firm, David served 28 years in local government for the County of Orange and the cities of Newport Beach, San Jose and Oakland. David’s experience as a law enforcement officer, compliance auditor, and tax administrator has provided him a wealth of experience that makes him uniquely qualified to manage the HdL Cannabis Compliance Program. While working for the City of Oakland, he became the first Tax Administrator in the Country to successfully tax, audit and regulate the Cannabis Industry. David is one of the state’s most recognized experts in cannabis policy development and regulations in which he has assisted local agencies to bring into compliance over 1,000 cannabis business in the last two years. He uses his experience to assist local and state agencies in developing cannabis policies for regulation, compliance, auditing and economic development. He worked closely with the League of Cities and lobbyists on the development of the Medical Cannabis Regulation and Safety Act (MCRSA). David is currently working on implementation and regulatory requirements for Proposition 64 and SB94 with local agencies to prepare them to transition into a fully regulated program for both medicinal and adult-use businesses. David provides technical support on cannabis-related matters to the League of Cities, the Police Chief’s Association, Rural County Representatives of California and the California State Association of Counties. In addition, David is working collaboratively with the Department of Consumers Affairs, Department of Food & Agriculture, Department of Health Services and the State Board of Equalization on the implementation of best practices for regulating the Cannabis Industry for local agencies. David received his Bachelor’s Degree in History from California State University, Fullerton and his Master’s Degree in Public Administration from California State University, Long Beach. While at Long Beach, he was named “Future Urban Administrator of the Year”.

Chris Pattillo

Chris Pattillo is an Advisory Manager of Cyber Internal Audit at Deloitte & Touche, LLP. As a leader in the Cyber Internal Audit practice, Chris helps organizations assess and improve cybersecurity maturity. Chris has 20 years of technology industry experience in a variety of IT management roles. Most recently Chris has been involved with the development of Agile Internal Audit or Agile IA methods. Chris is a proven “best manager I’ve ever worked for” IT Leader with a broad knowledge of information technology process and practices. Expertise: Cybersecurity Assurance/Assessment, Skilled Agile software development coach and certified Scrum Master, Agile IA, IT Governance Evaluation and Implementation, and Process improvement and project management. Clients served: Semiconductor Manufacturing, Utility Providers, Media and Entertainment, Government Agencies,



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Agricultural/Consumer Products Manufacturing, Oil and Gas, Online Retail, Hospital and Medical Centers, and Medical Device Manufacture.

Jeffrey R. Phillips

Jeffrey. Phillips has served over 25 years with local and federal law enforcement agencies. He is currently the commanding officer, and serves as the Chief Audit Executive with the Los Angeles Police Department (LAPD), Audit Division. He has served as President of the International Law Enforcement Auditor's Association, and Chairman of Alta Public Schools in Los Angeles, California. Dr. Phillips serves on the training cadre for the LAPDs Basic Law Enforcement Performance Auditor Course, is an adjunct professor California State University at Los Angeles, and has served as a consultant to the Los Angeles County Sheriff's Department and Baltimore Police Department. Dr. Phillips received his Bachelor of Science degree in Criminal Justice and his Master of Science degree in Public Administration, both from California State University at Los Angeles, and is a Doctor of Public Administration, University of La Verne; his area of research study includes the utilization of law enforcement performance auditing as performance measures. Jeff has engaged in various speaking engagements, including but not limited to, the Institute of Internal Auditors, Association of Local Government Auditors, International Law Enforcement Auditor's Association, American Society for Criminology, International Association Chief's of Police, and Rutgers University. Dr. Phillips has published articles as author/contributing author in both academic and professional journal articles.

Kat Scoggin

Kat Scoggin is a supervising auditor with the City and County of San Francisco's Controller's Office, where she has worked for seven years, primarily on large performance audits. Kat has worked with a wide variety of data, including in the areas of payroll, public program applicants, police use of force, parking enforcement officer scheduling, staffing analysis, information technology helpdesk, maintenance work orders, and public housing. She has also managed and conducted the analysis of qualitative data, such as best practices literature and open-ended survey responses. Kat holds a bachelor's degree from Wellesley College and master's degree from San Francisco State University.

Ron Yakus

Ron Yakus is a Data Analysis and Strategic Applications Team Manager in the Information Technology Services division at the Arizona Office of the Auditor General, where he has been for over twenty years. He has extensive experience in computer assisted audit techniques and is knowledgeable in various programs like ACL, SQL, SSRS/SSIS, Visual Studio, Power BI, VBA, Access, and Excel. He is considered an ACL super user among his peers and an ACL Certified Data Analyst. Ron manages a team of six staff that work with audit teams to help define, plan, and carry out analysis of client information and is responsible for developing scripts to automate routine audit procedures as well as being responsible for the development and maintenance of strategic software applications that lead to process efficiencies and furthers the Office mission. Ron has been heavily involved in the Office training program over the past years and most notably created an ACL workshop to help train the auditors on how to use ACL. Ron is a graduate of Arizona State University where he holds a B.S. in accountancy.