

## SPEAKERS

### 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. Ms. Howle has nearly 30 years of auditing, management, and leadership experience with the Bureau of State Audits. She became Deputy State Auditor in 1999 before being appointed California's first female State Auditor in 2000. A certified public accountant and a certified government financial manager, Ms. Howle was honored in November 2012 as a Public Official of the Year by Governing Magazine; received the *David M. Walker Excellence in Government Performance and Accountability Award* in June 2012; and named *Outstanding Public Administrator* by the Sacramento chapter of the American Society for Public Administration in 2011. She is president of the National State Auditors and is a member of the executive committee for the National Association of State Auditors, Comptrollers, and Treasurers; the Association of Government Accountants. Moreover, Ms. Howle is a member of the Government Accountability Office, Domestic Accountability Working Group, and is involved in the National Legislative Program Evaluation Society. Ms. Howle 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.

### Dr. Richard Callahan

**Dr. Richard Callahan** is a Management Consultant and an Associate Professor at the University of San Francisco's (USF) School of Management, teaching graduate courses in strategy, public administration and leadership. As a former City Manager and LA County Deputy Supervisor, Dr. Callahan brings 25 years of government experience teaching and guiding agency officials on a myriad of issues from how to address difficult organizational management issues to developing and maintaining a culture of performance management. At USF, he is the Faculty Chair of the School of Management's Strategic Planning Committee and serves as the Faculty representative to the USF Board of Trustees. Dr. Callahan is noted for his thought leadership on governance and performance management with publications written for *The National Civic Review*, *Public Administration Review*, *Public Management Review*, *Public Manager*, *Journal of Public Administration Review and Theory*, and *American Review of Public Administration*. Dr. Callahan has collaborated on projects for the U.S. Office of the Vice-President, the U.S. Air Force, and multiple state and local agencies. Dr. Callahan earned his BA degree from Georgetown University and has an MPA and Doctor of Public Administration (DPA) from the University of Southern California.

### Ann-Marie Hogan

**Ann-Marie Hogan**, CIA, CGAP, was elected Berkeley's City Auditor in 1994. She is a former Board member of the Association of Local Government Auditors (ALGA). As a member and past chair of ALGA's Advocacy Committee, she helped enact local legislation and change state legislation to establish and improve independent local performance audit functions. Berkeley won ALGA's 2012 bronze Knighton award for *Failing Streets: Time to Change Direction to Achieve Sustainability*

### Karen Ribble

**Karen Ribble** is a Senior Director in the US public finance group at Fitch Ratings. She is the western regional head for local government, tax-supported ratings. In addition to working on tax-supported credits, she has experience in credit analysis in water and sewer and other revenue supported areas. Ms. Ribble co-authored Fitch's recent special reports: *Governor's Budget A Mixed Bag for California School Districts*, *Update on California Redevelopment Agencies*, *California Cities Snapshot*. Previously, Karen worked in the Mayor's Office of Public Finance in the City and County of San Francisco, and was responsible for issuing the city's general obligation bonds and other general fund obligations. Prior to that, Ms. Ribble worked for Bondlogistix LLC, providing arbitrage rebate and other analyses for tax-exempt bond issuers throughout the country. Ms. Ribble earned a B.A in international political economy from the

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University of California, Berkeley. She is a board member of the California Society of Municipal Analysts and a member of the National Federation of Municipal Analysts.

### **Ben Belnap**

**Ben Belnap** is an audit principal at the California State Auditor's office. After graduating with a bachelor's degree in economics from Brigham Young University, Mr. Belnap moved to Sacramento to work for the California State Auditor in 2001. He has completed more than 20 performance audits as well as numerous federal compliance reviews. His audits have covered a variety of policy areas including education, transportation, child welfare services, fiscal issues, and bonds. He also manages the California State Auditor's high risk program and is responsible for training new audit supervisors. In 2003, Mr. Belnap earned the professional designation of Certified Internal Auditor by the Institute of Internal Auditors.

### **Michelle Sager**

**Michelle Sager** is currently a Director in the U.S. Government Accountability Office (GAO) Strategic Issues team. Her current portfolio includes regulatory and budget issues. She previously led bodies of work on higher education issues, state and local fiscal conditions, states' and localities' uses of funds from the American Recovery and Reinvestment Act (Recovery Act), and international trade policy. Ms. Sager began her GAO career as a social science analyst consulting with and providing assistance to GAO engagement teams on qualitative and quantitative research methods and analysis. In the past year, Ms. Sager has also worked with a GAO-wide team to identify strategies to more efficiently manage GAO projects.

### **Eduardo Luna**

**Eduardo Luna** was hired as the City of San Diego's Internal Auditor in September 2007. With the passage of Proposition C, the independent Office of the City Auditor was created in July 2008, and Mr. Luna was formally appointed to a ten-year term as the City of San Diego's first City Auditor in 2009. Prior to joining the City, Eduardo worked in the City of San Jose's Office of the City Auditor between 1995 and 2007. As Program Performance Auditor and Deputy City Auditor, he led teams to conduct performance and financial audits of City departments, programs and services, and community organizations. Mr. Luna oversaw complex audits and has vast experience working to ensure recipients of City funding complied with their obligations and performance standards under City agreements. More notably, under his direction, an audit on grant oversight was awarded the 2006 Knighton Award for Best Performance Audit. Prior to working with the City of San Jose, Mr. Luna worked for several years as an Evaluator with the U.S. Government Accountability Office. He is a Certified Internal Auditor and a Certified Government Financial Manager. He is a member of the Institute of Internal Auditors, Association of Government Accountants, and Association of Local Government Auditors, and a representative to the United States Comptroller General's Domestic Working Group. Mr. Luna has a B.S. degree in Political Science from Santa Clara University, and a Masters in Public Affairs from the L.B.J. School of Public Affairs, the University of Texas at Austin.

### **LeeAnn Pelham**

**LeeAnn Pelham** has advocated, built, and led government transparency and accountability programs for over 25 years. With expertise in policy analysis, program design, and public management, she has helped create unique tools and opportunities to strengthen public engagement in politics and government. For 10 years, Ms. Pelham served as Executive Director of the Los Angeles City Ethics Commission, and her delivery of innovative political reform earned that agency national recognition from the American Society for Public Administration for "outstanding contributions to responsible conduct in public service." A former performance auditor with the California Office of the Auditor General, she holds degrees from the University of Michigan and Georgetown University.

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### **Lindsey Perry**

**Lindsey Perry**, CPA, CFE, manages the Special Investigative Unit of the Arizona Auditor General's Office. This unit investigates allegations of public corruption, assists law enforcement agencies with criminal and civil prosecutions, issues reports, and provides fraud prevention training. Ms. Perry has over 10 years experience conducting investigations and assisting in the prosecution of numerous public officials on charges of theft, fraudulent schemes, misuse of public money, conflict of interest and forgery. She has also presented extensive fraud prevention programs for state agencies, counties, universities and professional associations.

### **Jorge Oseguera**

**Jorge Oseguera** became Sacramento's first Council appointed City Auditor in early March 2010. He reports directly to the Mayor and City Council and is responsible for the direction and management of the Office of the City Auditor. Prior to Sacramento, Mr. Oseguera worked for the San Jose City Auditor's Office and conducted performance audits from 2001 to 2010. During that time, he worked on a variety of audit projects, including fleet management, grant oversight, debt management, and health benefits. His efforts identified well over \$50 million in savings and resulted in enhanced City service delivery and improved accountability. Mr. Oseguera has also served in two municipal peer reviews and issued compliance statements to attest to their adherence to Generally Accepted Auditing Standards. Mr. Oseguera's work has been recognized by the Association of Local Government Auditors with the 2001 Special Project Award, the 2004 and 2005 Knighton Award Honorable Mention, the 2008 Gold Knighton Award, and the 2011 Bronze Knighton Award. Mr. Oseguera holds a Master of Public Administration degree from Syracuse University and a Bachelor of Arts in Political Science/Public Administration from California State University Stanislaus.

### **Tonia Lediju**

**Tonia Lediju** serves as the City and County of San Francisco's Director of City Audits under the leadership of Benjamin Rosenfield, City Auditor/Controller. She has the audit authority to plan and manage a range of performance, financial, compliance and investigative audits for this complex governmental entity with multiple enterprise funds and an annual budget of over \$6 billion. Ms. Lediju has served in her current position for three years. During this time, the audits organization won the Gold Knighton Award, presented by the Association of Local Government Auditors, for its audit of Office Depot Office Supplies in 2009. This audit found Office Depot had overcharged the city at least \$5.75 million. Since 2003, she has served as an audit and accounting professional in the public sector. Before becoming the Director of City Audits, she served 16 years in various agencies for the State of California, and where she specifically led the audit departments for California Highway Patrol, Employment Development Department, and Child Support Services. Ms. Lediju possesses a Master's in Leadership from Saint Mary's of California and is simultaneously earning her PhD in Organizational Systems with a specialization in Leadership.

### **Steve Flaherty**

**Steve Flaherty** is an audit manager with the City and County of San Francisco. He joined the City in 2007, and has worked to promote efficient, effective, and accountable government through performance audits and whistleblower complaint investigations. Prior to joining the City, Mr. Flaherty was an auditor with the Social Security Administration's Office of Inspector General. Also during his professional career, he was president of the San Francisco Chapter of the Association of Certified Fraud Examiners. Mr. Flaherty possesses a bachelor's degree in Business-Economics from University of California, Santa Barbara, and is a licensed Certified Public Accountant and Certified Fraud Examiner.