

Vijay D’Souza
Director
Information Technology and Cybersecurity (ITC)
U.S. Government Accountability Office

Vijay D’Souza is a Director of Information Technology and Cybersecurity at the U.S. Government Accountability Office (GAO) where he leads a diverse Information Technology (IT) audit portfolio. Vijay leads GAO’s E-Security Lab, which provides advanced technical support for GAO’s cybersecurity audits. He previously led GAO’s data analytics activities and several healthcare audit areas. Vijay has been at GAO since 2001. Prior to GAO, he worked in the international development area, and before that as a developer of technology training. Mr. D’Souza has an M.B.A from the University of California Berkeley and a B.S. in Engineering from the University of Maryland, College Park.

**Justin Griffin
Managing Senior Auditor
Office of The State Auditor
State of Texas**

Justin Griffin is a Managing Senior Auditor at the Texas State Auditor's Office (SAO). In his 10 years with the SAO, Justin has managed a wide variety of audits, including IT audits, contract and procurement audits, financial processes audits, and audits of various state programs.

Justin received a B.S. in industrial distribution and a M.S. in management information systems, both from Texas A&M University. Justin is also a Certified Information Systems Auditor (CISA).

**Michelle Rodriguez
Senior Auditor
Office of The State Auditor
State of Texas**

Michelle Rodriguez is a Senior Auditor at the Texas State Auditor's Office. In her 5 years with the SAO, Michelle has worked on federal compliance audits at institutions of higher education and performance audits of contracting, foster care, and managed care organizations. In addition to being a mentor to newly hired employees, Michelle has also been recognized as having strong client relation skills.

Michelle received a BS in Forensic Science from St. Edward's University and is a Certified Fraud Examiner.

Amanda Noble
City Auditor
City of Atlanta, Georgia

AMANDA NOBLE, CIA, CISA, has worked as a local government auditor for 27 years. She is currently City Auditor of Atlanta, Georgia. Prior to moving south, Ms. Noble worked for 13 years in the Kansas City, Missouri, City Auditor's Office.

Ms. Noble is an active member of the Association of Local Government Auditors (ALGA). She has served as a peer review coordinator, Peer Review Committee chair, board member, treasurer and president. She has participated on 17 peer review teams and has taught multiple peer review classes. Ms. Noble authored ALGA testimony to the U.S. House Committee on Oversight and Government Reform on the American Recovery and Reinvestment Act. She served as ALGA's representative on the Governmental Accounting Standards Advisory Council and is currently a member of ALGA's Advocacy Committee.

Ms. Noble has an undergraduate degree from Michigan State University in social work and a master's degree from the University of Missouri-Kansas City in public administration. She is a certified internal auditor and certified information systems auditor. Ms. Noble has co-authored several articles for publication and is a frequent contributor to the *Local Government Auditing Quarterly*. She also contributed to the following Institute of Internal Auditor publications: *The Role of Auditing in Public Sector Governance* (November 2006) and *Honest, Competent Government: The Promise of Performance Auditing* (November 2008). One of her audits is featured in *Tools for Decision Making: A Practical Guide for Local Government* (CQ Press 2002).

Stephen Houston
Director of Data Services
Office of the State Auditor
State of Mississippi

Stephen is currently the Director of Data Services at the Mississippi Office of the State Auditor (OSA). His degree in Business Administration – Computer Information Systems and his experience and understanding of government policy has played an important role in his oversight and implementation of the data analytics component at OSA.

Since taking over Data Services, Stephen has worked on projects related to Cybersecurity; Pharmacy Benefits Management; Medicaid; K-12 Public Education Spending and Public Employee Retirement Systems.

Prior to coming to OSA, Stephen was the procurement project manager at the State Information Technology Services agency. Over the past several years, he has also been involved in various open source projects including the Enlightenment Foundation Libraries and Desktop, the Fyne toolkit for Golang, Perceus Server Clustering and Provisioning Software, and various linux distributions.

Beyond analytics, Stephen is also experienced with other facets of information technology such as project management, systems analysis and design, database administration, programming, and system administration. (One must wear a lot of hats in a small shop)

Stephen is married with one fantastic energetic 2 year old son. He loves reading and even though he no longer plays NCAA soccer for Delta State University, he sure still loves to play. (Or at least try)

Sam Atkinson
Director of Special Projects and Audit Response Teams
Office of the State Auditor
State of Mississippi

Background Information

Originally from New Orleans, LA, Sam began at Mississippi State University in 1987 after graduating from the Louisiana School for Math, Science, and the Arts. At Mississippi State, she earned a triple bachelor's (magna cum laude) in History, Political Science, and Foreign Languages, while working full-time. She completed her Master's degree in Public Policy and Administration in 1996, also while working full-time. She became a Certified Inspector General-Auditor in 2014. In 2017, Sam received the Excellence in State Government Award from the Mississippi Governor's office.

Over the last 30 years, her skills and knowledge have led her to work at such organizations as:

- The Center for International Security and Strategic Studies (Senior Analyst),
- The National Security Agency (Russian Cryptography Program internship),
- The John C. Stennis Institute of Government (Senior Research Analyst),
- The Mississippi Municipal League (Director of Policy and Research), and most recently at
- The Mississippi Office of the State Auditor, where she served from 2004 until 2017 as Director of Performance Audit, and where she currently serves as the Director of Special Projects and Audit Response Teams.

Work at the Office of the State Auditor

In the Performance Division, she and her staff worked to improve efficiency and effectiveness in government using *performance* audit standards and earning the agency two national awards—The David M. Walker Excellence in Government Performance and Accountability and the National State Auditors Association (NSAA) Excellence in Accountability Award.

As Director of Special Projects and Audit Response Teams, Sam assembles teams from within OSA to conduct audits, reviews, assessments, and other special policy projects related to government operations at local and state levels and makes recommendations for further audit or investigation. She conducts training on government performance areas of mitigating fraud, waste, and abuse; improving municipal bond issuance; internal controls and oversight; grant management; disaster response and recovery; government contracting; school cybersecurity; futurism and audit's role in government policy; and other relevant topics related to government policy and expenditure. She also serves on numerous national and state committees related to training and government operations.

Sam is considered a subject matter expert (SME) in numerous policy and operational areas. Many topics, from the management and controls over the K-12 education funding system; tax policy; internal control and fraud prevention; federal programs, rules, regulations and grant oversight; performance-based budgeting and management; economic incentive policy; health

Sam Atkinson (Continued)
Director of Special Projects and Audit Response Teams
Office of the State Auditor
State of Mississippi

care accessibility and viability; the municipal bond market; and a wide variety of other areas are all part of her work.

Sam is married with twin 13-year old boys.

Wayne A. McElrath
Senior Investigative Advisor
Project on Government Oversight

Wayne McElrath is the former Director of Forensic Investigations with the United States Government Accountability Office (GAO). During his tenure, Mr. McElrath was responsible for providing executive leadership and oversight for all GAO investigations, controls testing, and vulnerability assessments of federal funds, programs, facilities, and systems nationally and internationally. Additionally, he managed the application of GAO's Fraud Framework and administered the FraudNet, which is the United States government's oldest publicly accessible hotline for the reporting of allegations of fraud, waste, abuse, and mismanagement.

Prior to joining GAO, Mr. McElrath served as the Acting Assistant Inspector General for Investigations with the Environmental Protection Agency, Office of Inspector General (OIG); Special Agent in Charge of the Internal Affairs Division for the United States Postal Service, OIG and the United States Postal Inspection Service; Senior Special Agent with the United States Customs Service, the forerunner to the Department of Homeland Security, Homeland Security Investigations; and as a Special Agent with the Department of Defense, Defense Criminal Investigative Service.

Mr. McElrath holds a Bachelor's of Science in Criminology and Criminal Justice from the University of Missouri–St. Louis and a Master's Degree in National Defense and Strategic Studies, with an emphasis in Operational Law, from the United States Naval War College. He is a Harvard Kennedy School of Government Senior Executive Fellow and a graduate of the Office of Personnel Management's Leadership for a Democratic Society program. Mr. McElrath also honorably served in the United States Marine Corps and the United States Army reserves.

**Jason Hadavi
Deputy City Auditor
Office of The City Auditor
City of Austin, Texas**

Jason Hadavi is the Deputy City Auditor in Austin, TX, where he has worked since 2005. Since that time, he has had the opportunity to conduct many performance audits and fraud investigations as well manage the office's Human Resources (HR) and Finance functions. He thinks the Internet should be free and wonders why there aren't more corndog eateries.

Jim Dalkin
Director
Financial Management and Assurance
U.S. Government Accountability Office

James R. Dalkin is a Director in the Financial Management and Assurance Team with the U.S. Government Accountability Office (GAO). Mr. Dalkin is responsible for the audits of the Securities Exchange Commission and the Statements of Social Insurance included in the financial report of the United States. In addition, he has responsibilities for revising the auditing standards (The Yellow Book) and GAO's work in the Accounting and Auditing Profession.

Mr. Dalkin is a Certified Public Accountant and a Certified Government Financial Manager (CGFM). He is also an adjunct professor at Georgetown University and teaches finance and accounting in the graduate and undergraduate programs.

Mr. Dalkin has a Master's Degree in Business Administration (MBA) from the George Washington University and a Bachelor of Science (BS) in Accounting from the University of Virginia. Prior to joining the GAO, Mr. Dalkin worked as an auditor and consultant for an accounting firm.

Tessa Mlynar
Senior Auditor
Office of The State Auditor
State of Texas

Tessa Mlynar is a Senior Auditor at the Texas State Auditor's Office. In her 10 years with the SAO, Tessa has managed contracting audits, audits of various state programs, federal compliance audits at institutions of higher education, and an investigative audit. Tessa is part of a standing workgroup that is responsible for improving audit processes and maintaining audit procedures used office wide. In addition, she was a member of the workgroup tasked with implementing the 2018 Yellow Book revisions. Tessa is also involved in developing and providing internal training for new and existing employees, including training on implementation of the 2018 Yellow Book revisions.

Tessa received a BBA in economics from Texas State University and is a Certified Fraud Examiner.

Jennifer Lehman
Managing Senior Auditor
Office of The State Auditor
State of Texas

Jennifer Lehman is a Managing Senior Auditor at the Texas State Auditor's Office. In her 18 years with the SAO, Jennifer has managed performance audits, federal compliance audits, contracting audits, and audits of various state programs. In addition, she is part of the workgroup that is responsible for improving audit processes and maintaining audit procedures used office wide. Finally, Jennifer is involved in developing and providing internal training for new and existing employees, including the 2018 Yellow Book revisions.

Prior to joining the SAO, Jennifer performed accounting work for Associated Bank Corporation in Wisconsin for approximately 10 years. She also served as a personnel officer in the U.S. Army Reserve and retired with the rank of Major in 2007.

Jennifer received a BS in business administration from Marquette University in Milwaukee, Wisconsin, and an MBA from Texas State University. She is also a Certified Internal Auditor, Certified Fraud Examiner, and Certified Government Auditing Professional.

Jerry Durham
Assistant Director
Division of Local Government Audit
Tennessee Comptroller of The Treasury

Jerry is an Assistant Director for the State of Tennessee, Comptroller of the Treasury, Division of Local Government Audit. The division has statutory responsibility for audits of approximately 1,600 local governments and related organizations in Tennessee. Many of these governments are subject to the Single Audit Act and OMB's Uniform Guidance.

A 35-year veteran of the division, Jerry has served as an auditor, audit supervisor, training instructor, technical manager, and assistant director. Jerry is a Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), and a Certified Fraud Examiner (CFE). In his role as assistant director, he is responsible for developing professional compliance procedures and monitoring the division's quality performance under Governmental Accounting Standards Board (GASB), American Institute of Certified Public Accountants (AICPA), Office of Management and Budget (OMB), and GAO accounting and auditing standards. Jerry also has responsibility for supervising the contract review process within the division. Most recently, Jerry assisted the division in implementing GASB Statements 74 and 75. In addition, Jerry teaches the Yellow Book and Audit Findings training classes for the Tennessee Department of Audit. Jerry has been selected as Department of Audit Instructor of the Year four times. Jerry was selected for the Association of Government Accountants (AGA) National Educator award for 2019.

Jerry has made training presentations for several other professional organizations including the Tennessee Society of Certified Public Accountants; Mississippi Society of Certified Public Accountants, Missouri Society of Certified Public Accountants, Alabama Society of Certified Public Accountants, Tennessee Government Finance Officers Association; National Association of State Auditors (NSAA), Comptrollers and Treasurers (NASACT); Association of Government Accountants; County Technical Assistance Service; Southeastern Intergovernmental Audit Forums; Nashville Chapter of the Association of Certified Fraud Examiners; and various county official's associations. Jerry currently serves on Government Finance Officers Association's (GFOA) CAAFR Committee, NASACT's Financial Management and Intergovernmental Affairs Committee, and NSAA's Audit Standards and Reporting Committee and Single Audit Committee. He has served the National State Auditors Association External Peer Review program as a reviewer, team leader, and concurring reviewer and has served on the Special Review Committee for GFOA's Certificate of Achievement for Excellence in Financial Reporting program. Jerry has also provided training for the New York City Comptroller's Office and state auditors and administrative offices in Arkansas, Idaho, Kentucky, Minnesota, Mississippi, North Dakota, Montana, West Virginia, and North Carolina. In addition to these duties, Jerry currently serves on the state's Interagency Cash Flow Committee which operates under the authority of the Tennessee State Funding Board.

Jerry Durham (Continued)
Assistant Director
Division of Local Government Audit
Tennessee Comptroller of The Treasury

Jerry was a partner in the accounting firm of Crosthwaite Durham and Associates. He also served as controller for Rural Healthcare of America, Inc., and taught accounting as a member of the adjunct faculty for Columbia State Community College and Austin Peay State University.

Jerry received his accounting degree from the University of Tennessee at Martin. He is a member of the American Institute of Certified Public Accountants (AICPA); the Association of Government Accountants (AGA) and the Nashville Chapter where he served as chair of the Certified Government Financial Manager (CGFM) committee; the Government Finance Officers Association (GFOA) and the Tennessee Government Finance Officers Association (TGFOA) where he serves as state liaison to the Board of Directors; the Association of Certified Fraud Examiners (ACFE) and the Nashville Chapter of ACFE. Jerry is also a graduate from the Tennessee Government Executive Institute (TGEI) which is a training program for government leaders through the University of Tennessee.

Jerry is married and has three children and four grandchildren.

Dr. Tammy R. Waymire
Associate Professor of Accounting
College of Business
Middle Tennessee State University

Dr. Tammy R. Waymire is an Associate Professor of Accounting at Middle Tennessee State University (MTSU). She specializes in governmental and nonprofit accounting topics, both in the classroom and in her research. These interests were fueled by her background in public accounting where she audited governmental and nonprofit entities and her work as a Medicaid fraud investigator and public utility regulator. Her research has been published in the *Journal of Governmental and Nonprofit Accounting*, *Journal of Public Budgeting, Accounting, and Financial Management*, *Journal of Emerging Technologies in Accounting*, *Public Budgeting and Finance*, *Issues in Accounting Education*, *Nonprofit Management and Leadership*, *Journal of Accounting Education*, *Journal of Public Affairs Education*, and *Journal of Government Financial Management*, and *CPA Journal*.

Dr. Waymire is the President of the Government and Nonprofit (GNP) Section of the American Accounting Association. She also serves on the Financial Accounting Standards Board's (FASB's) Not-for-Profit Advisory Committee and on the XBRL US State and Local Government Modernization Working Group.

Jeffrey Criminger
Senior Auditor
Office of The State Auditor
State of Texas

Jeff Criminger is a Senior Auditor at the Texas State Auditor's Office. In his 6 years with the SAO, Jeff has managed compliance and performance audits of various state programs, agencies, and universities. Additionally, Jeff participates in an SAO workgroup that is responsible for improving audit processes and maintaining the performance measures audit procedures used office wide. Jeff earned a BA in economics from Texas State University.

Benito Ybarra
Chief Audit and Compliance Officer
Texas Department of Transportation

Benito Ybarra serves as Chief Audit and Compliance Officer for the Texas Department of Transportation (TxDOT).

Ybarra oversees TxDOT's Internal Audit and Compliance divisions. These functions are aimed at improving organization practices, risk management, accountability and governance through value-driven audits, reviews, investigations and advisory services engagements.

Prior to joining TxDOT in September 2011, Ybarra worked at Dell Inc. and Texas Guaranteed Student Loan Corporation. He has earned designations as a Certified Internal Auditor, Certified Information Systems Auditor, Certified Fraud Examiner and Certified Compliance and Ethics Professional, as a result of his more than 20 years of audit and investigations experience.

Currently, Ybarra serves as the State Department Representative on the Southwest Intergovernmental Audit Forum (SWIAF). In addition to sitting on the Institute of Internal Auditors' (IIA) Global Board of Directors, Ybarra is the Chairman of the IIA's North American Board.

Kristin Alexander
Director, Compliance Division
Texas Department of Transportation

Kristin Alexander serves as director of the Compliance Division for the Texas Department of Transportation.

She is responsible for the direction of investigations, external audit, advisory services and TxDOT's compliance program.

Prior to joining TxDOT in May 2015, Alexander served as a Managing Senior Auditor at the Texas State Auditor's Office. There, she led several high-profile projects, including the federal compliance portion of the Statewide Single Audit. Alexander also worked in the Advisory practice of PricewaterhouseCoopers in Dallas.

Alexander earned a BBA from the University of Texas at Austin and an MBA from St. Edward's University. Additionally, she's a Certified Internal Auditor a Certified Fraud Examiner, and a Certified Compliance and Ethics Professional. Alexander is on the Board of Governor's for the Institute of Internal Auditors Austin Chapter; she is also a representative on the State Agency Council supporting The Governor's Commission for Women.

Craig Otto
Director, Internal Audit Division
Texas Department of Transportation

Craig Otto serves as the director of the Internal Audit Division for the Texas Department of Transportation. The division focuses on providing assurance that TxDOT's business processes are designed and operating efficiently and effectively to meet agency goals and objectives in reporting, operations, and regulatory compliance.

Prior to joining TxDOT in August 2012, Otto worked at Price Waterhouse LLC, Kimberly-Clark Corp., and Dell Inc. He has earned designation as a Certified Internal Auditor, a Certified Government Auditing Professional, and he has also obtained his certification in Risk Management Assurance. Otto has more than 26 years of experience in auditing, finance, accounting, and business operations, and he has completed business travel in 26 countries during those years.

Otto currently serves on the American Association of State Highway and Transportation Officials (AASHTO) Internal Audit Practices Subcommittee, and he also serves as Lead on the Peer Review Committee for the State Agency Internal Audit Forum (SAIAF) Subcommittee.

Otto grew up in Menasha, Wisconsin, and lived in Chicago and Dallas before finally settling down in Round Rock, Texas. He is a graduate of the University of Notre Dame with a bachelor's in business administration, majoring in accounting.