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Helen H. Hsing has had a distinguished career spanning over 3 decades at the U. S. Government Accountability Office (GAO), an independent agency within the legislative branch. At GAO, she has had diverse assignments that have provided her the opportunity to gain substantial experience and broad insight in such areas as executive leadership, strategic management and planning, federal performance audits, agency management reviews, congressional relations, external affairs, and international relations. Since entering the Senior Executive Service in 1991, she has held a number of challenging executive positions. She was responsible for overseeing GAO's relations with the Congress in her position as Managing Director for Congressional Relations. As Director for Special Strategic Projects, she supported the Comptroller General of the United States on projects of a high priority and strategic nature, including the GAO Human Capital Reform Act of 2004. In her capacity as Associate Director for Financial Institutions and Markets, she oversaw a number of major studies relating to financial regulation and testified before the Congress on them. Currently, she holds the position of Managing Director for Strategic Planning and External Liaison. In this capacity, she is responsible for promoting a strategic focus for GAO's work, including developing GAO's strategic plan, and facilitating partnerships with public and private entities to help GAO leverage its resources and improve accountability domestically and abroad.

Ms. Hsing serves on a number of boards. Within GAO, she serves as Co-Chair of GAO's Executive Resources Board which is responsible for identifying, selecting, and grooming GAO's senior leadership. She also serves on GAO's Security Adjudication Committee that reviews staff appeals relating to security clearances. As part of her Managing Director responsibilities, she is a board member of the INTOSAI Journal of Government Auditing, a non-profit that publishes a quarterly journal in 5 languages on behalf of the 189 national audit offices that are members of the International Organization of Supreme Audit Institutions. Ms. Hsing is also a board member of the International Consortium of Government Financial Management, a non-profit that facilitates information sharing and collaboration to strengthen financial management, with particular focus on developing countries. She is a senior advisor to GAO's Asian American Liaison Group and a member of the Asian American Government Executives Network. She has been the past President of the Sandy Spring Museum Garden Club, a non-profit educational organization, and serves on its Steering Committee.

Helen H. Hsing (Continued)

Ms. Hsing is the recipient of a number of awards; including 2 Comptroller General's Award, 3 distinguished service awards, and a meritorious rank award. She has also received an award from the Office of Personnel Management for her contributions to the Presidential Management Intern Program. She is a member of the American Bar Association and D. C. Bar Association. She holds a bachelor degree from the University of Maryland, a J.D. from the Catholic University School of Law, and has completed executive development training conducted by Cornell University's Johnson School of Business and Harvard University's Kennedy School of Government.

Liz Meyers, CPA, CFE, MBA
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Liz Meyers, CPA, CFE, MBA, understands the importance of adding value in the business world. Throughout her career she has used her analytical abilities and knowledge of business processes to improve the effective and efficient use of company resources.

As CEO of Focus On Risk Enterprises, Liz works with internal audit teams to implement Risk Based Integrated Auditing™ which focuses utilizing scarce audit resources where they add the most value to the company: achieving their strategic business objectives.

Early in her career, she worked with Arthur Andersen, LLP and TME, Inc. She joined the nation's largest food distributor and Fortune 100 Company, SYSCO Corporation, in 1989.

Liz is known for her ability to find creative solutions as well as her motivation and leadership skills. She has had the opportunity to exercise these skills during her 12 years of management at SYSCO, including the positions of Chief Audit Executive and Senior Director in Information Technology.

In her role as the Chief Audit Executive for SYSCO, Liz implemented the Risk Based Integrated Auditing™ framework within SYSCO. Almost immediately, the business' perceived value of internal audits began to increase. By refocusing audits to understand the business objectives and the associated key risks, the internal audit department began to be perceived as a knowledgeable and valued partner by their customers.

As Senior Director of Client Services, Information Technology, Liz's mission was to manage the numerous deployments of proprietary and third- party best-of-breed software that impacted over 47,000 employees in more than 170 locations. Her responsibilities included all facets of implementation, training, marketing/communications and documentation required to support the various IT initiatives.

The Association of Women in Computing has recognized Liz's achievements by awarding her with their Leadership in Technology Award in 2007.

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Monica Bowers is the Deputy State Auditor responsible for overseeing the Colorado Office of the State Auditor's (OSA) performance audits, which focus on reducing costs, increasing efficiency, and improving the quality of services. Monica leads a team of experienced professionals who conduct audits addressing issues that are relevant and meaningful to members of the public and General Assembly.

With 25 years of experience in auditing, Monica possesses significant institutional knowledge and expertise in state government operations. Monica has overseen numerous performance audits at various agencies including the Department of Revenue, the Department of Labor & Employment, the University of Colorado, Pinnacol Assurance, and the Department of Human Services.

Monica has served on the governing board of the Colorado State Managers' Association and participates on the National State Auditors' Association Performance Audit Committee.

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Michelle Colin is a performance audit manager with the Colorado Office of the State Auditor (OSA). Michelle has a B.S. in Accounting from the University of Colorado at Boulder and a J.D. from the University of Denver and is licensed to practice law in Colorado.

Michelle has been with the OSA for 16 years. In her role as a performance audit manager, she has focused on reducing costs, increasing efficiency, and improving the quality of state services. During her time with the OSA she has worked on numerous performance audits, including audits related to the Child Welfare system, Colorado Energy Office, Colorado Lottery, Medical Marijuana Regulatory System, Colorado's state personnel system, and the AIR Program.

Michelle represents the OSA as a Statehouse Ambassador with the National Conference of State Legislatures (NCSL).

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Andy Knauer is a performance audit supervisor with the Colorado Office of the State Auditor (OSA). Andy has a B.A. in Economics from Drew University in New Jersey and a Masters in Public Policy from the University of Denver.

Andy has been with the OSA for 6 years. In his role as a legislative performance audit supervisor, Andy is responsible for leading teams of auditors through the survey, fieldwork, findings development, and report writing stages of audit projects. During his time with the OSA, he has worked on numerous performance audits, including audits related to the State Parks, Higher Education Student Fees, Medicaid Long-Term Care Services, Scholarship and Loan Forgiveness Programs, and Conservation Easement Tax Credits.

Brigadier General Malham Wakin
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Brig. Gen. Malham Wakin is Emeritus Professor of the Academy's Department of Philosophy and has taught at the Academy since 1959, marking 50 years of service to the institution.

Through those years he has held a number of important positions including permanent professor and head of the Department of Philosophy, head of the Department of Political Science and Philosophy, chairman of the Humanities Division, assistant dean, associate dean, first chair of the graduate scholarship committee, and chair of numerous other Academy committees.

Prior to coming to the Academy, he began his 42-year active duty career in 1953 as an air rescue navigator. He also took a year away from teaching to serve a combat tour in Vietnam in 1968. General Wakin has earned a wide variety of military decorations including the Distinguished Service Medal and the Legion of Merit, with two oak leaf clusters.

Educated at some of the finest educational institutions in the country, he earned a Ph.D. in Philosophy from the University of Southern California, a Master of Arts in secondary education and school administration from the State University of New York at Albany, and a Bachelor of Arts in mathematics from the University of Notre Dame. He also received honorary degrees from St. Mary's University in San Antonio and Illinois Benedictine University.

He has authored or edited five books, including the widely-used anthology, *War, Morality and the Military Profession*, and his most recently published collection, *Integrity First: Reflections of a Military Philosophy*. He has written many scholarly articles and book chapters, most dealing with the ethics of leadership and other applied ethics issues.

Brigadier General Malham Wakin (Continued)

After retiring in 1995, General Wakin worked fulltime at the Air Force Academy for another two years, occupying the prestigious Lyon Chair in Professional Ethics. He continues to engage cadets in learning and development by volunteering over 30 times a year at the Academy Character Enrichment Seminars and to new instructors twice a year at faculty orientation - General Wakin remains the Master Educator of Educators. Retired Col. Tom Berry, Academy Class of 1971 and Deputy Director of the Academy's Center for Character Development, marvels at General Wakin's teaching skill and says he "still relates to cadets as well as he did when I was a cadet!"

In addition to his vital work with cadets and faculty, General Wakin is also in great demand outside the Academy community.

Colonel Jim Cook, present permanent professor and head of the Department of Philosophy, calls him "a national treasure."

General Wakin averages approximately 50 keynote presentations each year to a variety of audiences in Colorado Springs, around the United States and throughout the world. He has done a course on military ethics for The Learning Channel. He was, from 1979 to 1992, national chairman of the globally prominent Joint Services Conference on Professional Ethics and a long-standing member of the Ethics Oversight Committee for the U.S. Olympic Committee. He has served on the Tri-Service Medical Ethics Board and Ethics Oversight Committee for the U.S. Naval Academy. He has also been a regular lecturer for the Justice Department's U.S. Border Patrol and the U.S. State Department Senior Seminar.

Throughout his career, he's been frequently recognized as an important figure in ethics education. He was featured as one of America's 12 "great professors" in the Oct. 13, 1975, issue of People Magazine and was the subject of a feature article in the Nov. 19, 1984, issue of Newsweek. He has received the Terence Cardinal Cooke Medal, a Colorado "Notre Dame Man of the Year" award and Notre Dame's coveted Corby Award. In 2007, Academy Superintendent Lt. Gen. John Regni presented General Wakin the Academy's annual Distinguished Service Award in front of a crowd of thousands at Falcon Stadium where he was cited for his "exemplary support throughout the years."

Over and above the accolades he has garnered in his professional life, General Wakin and his wife Lynn are extremely proud of their eight children and nine grandchildren. The Academy faculty and staff look forward to many more years of General Wakin's friendship and mentorship as he continues to shape the future of the Air Force.

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Mark Bell currently serves as the Deputy Assistant Inspector General for Audits for the Department of Homeland Security (DHS), Office of Inspector General (OIG). He has been with DHS-OIG since 2007 and also served as the Chief, Audit Operations. Prior to his arrival at DHS, Mark worked at the Department of Interior Office of Inspector General, where he served as Chief of Staff for Audits for 3 years and as a program analyst in the Central Region Office in Denver from 2002 through 2005. From 1992 to 2001, Mark was self employed in the financial services industry and worked as a consultant to Bearing Point. Mark also served over 11 years in the U.S. Army as a tactical communications officer. During his time in the army, Mark spent 8 years overseas and served as a tactical operations officer during Desert Shield/Desert Storm with 93rd Signal Brigade. Mark graduated from the University of New Hampshire with a Bachelor of Science degree in Business Administration. He also holds a Masters in Management from Webster University. Mark is also an avid skier and plans to retire in Colorado in the next few years.

Megan E. Wallace
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Megan Wallace possesses nearly 20 years of federal law enforcement experience. She currently serves as a Special Agent in Charge at the Department of Homeland Security's, Office of Inspector General. Prior to this assignment, Megan worked for the Department of the Interior's Office of Inspector General for six years where she conducted senior level internal investigations and then served as the Special Agent in Charge for the Eastern Region and co-managed the Deep Water Horizon criminal investigation in the Gulf of Mexico. Megan's career in federal law enforcement began as a Special Agent in the U.S. Customs Service (now known as DHS Immigration and Customs Enforcement) on the border in Nogales, AZ before moving upward and eastward to field offices located in Chicago, Baltimore, and New York. She has spent her federal career primarily investigating violations of narcotics smuggling, money laundering, commercial fraud, and other financial crimes. Megan graduated from the University of San Diego with a Bachelor of Arts degree in Education and a minor in Spanish. She also holds a Masters in Public Policy Management from Georgetown University. Megan loves to play team sports (basketball and volleyball) and read with her two young children.

Linda Calbom
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Ms. Calbom joined GAO in November, 1990 and is currently the Director of Field Operations. In that role she is responsible for the operations of GAO's 11 field offices, and is currently leading efforts to reduce field office footprints through enhanced telework and workspace sharing. Over the last several years she also directed several engagements in GAO's Education, Workforce, and Income Security (EWIS) team, including work on school bullying and testing improprieties. Further, Ms. Calbom had lead roles in several high profile efforts, including GAO's first report on the use of Troubled Asset Relief Program (TARP) funds and GAO's efforts to oversee the use of Federal Stimulus funds. In the latter effort, she had on-going responsibility for oversight in the state of California. Prior to joining Field Operations in 2006, Ms. Calbom was the director responsible for GAO's financial management work at a number of the major federal agencies. These agencies included Health and Human Services (HHS), Social Security Administration (SSA), Justice, Education, Housing and Urban Development (HUD), Transportation, Energy, Office of Personnel Management (OPM), and several others.

Before joining GAO, Ms. Calbom was a senior audit manager with Deloitte & Touche in Seattle, Washington. During her 11 years with the firm, she was responsible for planning, oversight, and management of a wide variety of projects, including financial audits, business consultation projects, and capital markets transactions.

Ms. Calbom is a Certified Public Accountant and a Certified Government Financial Manager. She is a graduate of Washington State University (Summa Cum Laude) with a bachelor's degree in Business Administration - Accounting Option.

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Ms. Quinlan currently serves as the Field Office Manager for the Denver Field Office, one of the U.S. Government Accountability Office's (GAO) 11 field offices. GAO, a legislative-branch agency, assists the Congress by responding to requests for reviews of major federal programs and policies, assessing how well they are working and advising on what needs to be improved. In her role as Field Office Manager, Ms. Quinlan oversees activities of a field office of approximately 70 people and is responsible for emergency planning, human capital, and communication efforts across the field offices. Prior to her current position, which she began in August 2010, Ms. Quinlan served as an Assistant Director in GAO's headquarters. In this position, she managed multiple engagements cutting across many topics. In the area of homeland security, she was responsible for topics such critical infrastructure protection, homeland security information sharing, maritime domain awareness, and border security. Ms. Quinlan also managed engagements in the areas of housing and community development, and small business administration. In addition, Ms. Quinlan was selected and served a three-year rotational assignment as Special Assistant to GAO's Controller where she assisted in oversight of GAO's budget, financial management, security, and facilities. Ms. Quinlan has over 30 years of experience at GAO and has received numerous awards for her work. She holds a B.A. in political science from George Mason University.

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Phyllis K. Fong was sworn in as Inspector General for the U.S. Department of Agriculture (USDA) on December 2, 2002. Ms. Fong was nominated by President George W. Bush and confirmed by the U.S. Senate. She is the senior official responsible for audits, evaluations, investigations, and law enforcement efforts relating to USDA's programs and operations.

In November 2008, Ms. Fong was elected as the first Chairperson of the Council of Inspectors General on Integrity and Efficiency (CIGIE), which was established by the Inspector General Reform Act of 2008, to consolidate the former President's Council on Integrity and Efficiency and Executive Council on Integrity and Efficiency. She is currently serving her third term as Chairperson of CIGIE.

Ms. Fong also serves as a member of the Recovery Accountability and Transparency Board, which was established by Congress to oversee Federal spending under the American Recovery and Reinvestment Act of 2009. The Board's responsibilities have expanded to include oversight of disaster relief funds for Hurricane Sandy.

Prior to her appointment at USDA, Ms. Fong was nominated by President Bill Clinton and confirmed by the U.S. Senate as the Inspector General of the U.S. Small Business Administration from April 1999 until December 2002.

Ms. Fong graduated from Pomona College with a Bachelor of Arts degree in Asian Studies and earned her Juris Doctor degree from Vanderbilt School of Law. Ms. Fong is a member of the Tennessee and District of Columbia bars.

Beth Machann, CGFM
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Beth has served as the City Controller since the position was first created in 2005. In 2006 the voters of Denver approved the creation of a Department of Finance consolidating all accounting and financial functions of the City. As a result, the accounting and payroll functions moved from the Auditor's Office to the newly created Controller's Office in mid-2007. Since that time Beth consolidated the city's payroll and accounts payable, created an Accounting Services unit to provide accounting services for city Departments and Agencies, established an internal control framework and testing program, improved the city's year-end close process, and reduced the city's timeframe for financial reporting and audit comments.

Beth implemented Kronos timekeeping and improved the Procure-to-Pay process collectively resulting in a savings of \$2.5 million annually. In 2013, Beth implemented Transparent Denver, one of Mayor Hancock's core initiatives. Transparent Denver offers the public 24/7 access to financial information, including the On-line Checkbook.

Beth started with the city in 1984 in the Auditor's Office. During her tenure in the Auditor's Office she served in numerous management positions, led the implementation of the city's PeopleSoft Financial and HR systems, and was the Deputy Director of Accounting prior to accepting the City Controller position. As the City Controller she is responsible for the City's accounting, financial reporting (including the Comprehensive Annual Financial Report and Single Audit), payroll, internal controls, and certain financial shared services for the city. Additionally, Beth leads the functional management of the Financial and HR PeopleSoft systems.

Beth is a Certified Government Financial Manager, serves on the Mayor's Peak Performance Committee, the city's Innovation Fund Committee that allocates funding for technology projects, the Record Management Committee and is the Chair of the Denver Employee's Combined Campaign Committee. She loves public service and believes that there is always room for improvement and the public deserves a transparent government.

Kelli Bennett, CPA
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Kelli started her career with the City in 1994 as a Staff Auditor in the Auditor's Office. She spent five years auditing City agencies and contractors, promoting up to Lead Auditor during that time. Looking for a new adventure, she became part of the City team that implemented the PeopleSoft HRMS system, eventually managing the group supporting the application after go-live. In 2001, Kelli went back to the Auditor's Office to become the Accounting Supervisor for the General Accounting team and from there she promoted to Deputy Director of Accounting, overseeing the General Accounting, Accounts Payable, Records, and Financial Reporting teams. Kelli moved into her current position when the Accounting division was moved to the newly formed Controller's Office in the Department of Finance.

Kelli has been a leader in some exciting projects at the City over the years, including a complete revamping of the CAFR preparation process that shortened the time frame and improved the quality and look, multiple upgrades of both the HRMS and FS PeopleSoft systems that saw major technology changes, the establishment of a financial network for training and communication across the City, and the launch of Denver's first website focusing on transparency.

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Heather began her career in the public accounting sector focusing on audit services and forensic accounting. After almost ten years in public accounting, she started working for the City & County of Denver in 2009. Initially, Heather joined the Auditor's Office but has since transitioned to the Controller's Office. She is the Manager of Financial Reporting and Analysis and her main responsibilities include the Comprehensive Annual Financial Report, Fiscal Accountability Rules, internal controls, transparency initiatives, grant reporting, and financial training and communications. Heather has a Master's Degree in Accounting and is a CPA.

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Frank Rusco is a Director in GAO's Natural Resources and Environment team, leading work on a broad spectrum of energy and science issues, including federal oil and gas management; DOE's energy, science, and loan programs; intellectual property rights issues; NRC oversight; and government-wide science programs and activities. Mr. Rusco holds both a master's degree and doctorate in economics from the University of Washington in Seattle.

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Stephen Morgan is currently the President of Excellence in Government Accountability and Performance Practices, EGAPP, Inc., a company that specializes in training government auditors and managers. He is the former City Auditor of Austin, Texas, responsible for directing performance audits, fraud investigations, and consulting engagements for the City of Austin. During his tenure, the City of Austin strengthened accountability for performance and financial management, ethics and integrity, and transparency to the public. In this context, Mr. Morgan played a key leadership role in helping the City of Austin evolve its performance measurement and management system into a model for other government organizations.

Before becoming City Auditor in 2000, Morgan was Deputy City Auditor, Assistant City Auditor, and Performance Audit Manager. Before joining the City Auditor's Office in 1985, Morgan was an auditor in the U.S. Government Accountability Office's National Productivity Group and was responsible for auditing federal productivity programs from 1977 until 1984.

Morgan was appointed to the Advisory Council on Government Auditing Standards by the Comptroller General of the United States in 2001 and reappointed in 2005. He has served as chairman of the National Intergovernmental Audit Forum's Emerging Issues Committee. He also served as an executive committee member of the Southwest Intergovernmental Audit Forum.

In 2007, Morgan received the National Intergovernmental Audit Forum's Excellence in Government Performance and Accountability National Award from the Comptroller General of the United States, and in 2002 he became the fourth annual recipient of the Harry Hatry Distinguished Performance Measurement Practice Award from the American Society of Public Administration, honoring his lifetime of contributions to public service. In May 2009, Morgan received the Victor Z. Brink Memorial Award for Distinguished Service at the IIA's International Conference in South Africa. This is IIA's highest award for leadership and service to the global internal auditing profession.

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Mr. Coury has over 25 years experience in information technology, including over 15 years in IT audit. He has extensive experience in municipal government, consumer banking, investment banking, insurance, and telecommunications. As an accomplished public speaker, Steve has presented at national and local conferences, local chapters of ISACA and IIA, and technical user groups.

Steve has been with the City and County of Denver for over five years and has recently taken on the role as the City's Chief Information Security Officer. Previously, while in the Auditor's Office, Steve was the IT Audit Supervisor and established the IT Audit function within the Denver Model, a framework has become nationally recognized for its strong independent government performance auditing. He received the Knighton Award (Silver 2012) from the Association of Local Government Auditors (ALGA) for best large shop performance audit demonstrating impact, persuasiveness, and clarity.

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Dee Dukehart runs Sandbox Communications, an international communications consulting business. Her focus is on presentation skills, writing – e-mail, technical, business – skills, and communication skills. She’s helped individuals, teams and bottom lines around the world for 19 years. Her training, coaching and assessments of clients’ needs bring about life-long results.

Dee has worked with individuals and teams in finance, government, oil & gas, law, education and retail, assisting them on their speaking, communication and writing styles: does the audience understand the message? Can their listeners “see” what they say? Are you clear, concrete and comprehensive in all your communications?

When people understand what you say and write, you impose leadership skills that last a life-time. This is her goal: help others communicate with power.

She conducts workshops, break-out sessions and seminars. She also coaches executives on how to influence those they lead.