

## SPEAKERS

### **Carol Bellringer**

**Carol Bellringer** is the former Auditor General for the Province of Manitoba, a position she held from 2006 to March 2014, and from 1992 to 1996 (when it was known as the Office of the Provincial Auditor). She also held previous roles in the office, and was formerly Assistant Provincial Auditor and Director, Training and Technology. Carol possesses an extensive background in conducting financial statement audits, performance audits, and investigations.

A Chartered Accountant, Carol holds an MBA from the Warsaw School of Economics/University of Quebec at Montreal. She also was named a Fellow of the Chartered Accountants of Manitoba in 2006 in recognition of her contributions to the community.

Carol brings relevant qualifications and leadership skills to the Office of the Auditor General of British Columbia. She previously served as the City Auditor for the City of Winnipeg, and has held management positions with KPMG in Montreal, Toronto, and Winnipeg, and with Media One International in Warsaw, Poland. Carol is also a former Director of Private Funding at the University of Manitoba.

In addition to her professional experience, Carol has held several board positions for business, charitable, and arts organizations. She currently serves on the board of the International Federation of Accountants, and has been a past board member for the Manitoba Chapter of the Institute of Corporate Directors; the Winnipeg Symphony Orchestra; Manitoba Hydro; the Auditing and Assurance Standards Board; and CCAF-FCVI Inc.

### **Sadaf Mirza**

**Sadaf Mirza** is the Chief Economist at the BC Ministry of Finance. She has been working as an economist with the BC government, in the Ministry of Finance and Ministry of Energy and Mines, since 1998. Sadaf has a MA in economics from the University of Victoria.

### **Eric Whitaker**

**Eric Whitaker** has worked for the Washington State Joint Legislative Audit and Review Committee (JLARC) for two years. In that time he has collaborated on evaluations in various policy areas including higher education, local infrastructure financing, child welfare, and workers' compensation. Currently Eric is part of JLARC's tax team and working on a number of evaluations for the Citizen Commission for Performance Measurement of Tax Preferences. He holds a B.A. in psychology from Gonzaga University and a Ph.D. in political science from the University of Nebraska-Lincoln.

### **John Dicken**

**John Dicken** is a Director for Health Care issues at the U.S. Government Accountability Office where he directs GAO's evaluations of private health insurance and prescription drug pricing issues. Recent areas of focus for GAO reports under John's leadership include implementation of the Patient Protection and Affordable Care Act, health benefits offered to federal and U.S. Postal Service employees and retirees, and prescription drug payment and pricing in federal programs including Medicare Part D, Medicaid, and the Departments of Veterans Affairs and Defense. He has also led GAO evaluations of nursing home quality of care and long-term care insurance. He previously held Analyst and Assistant Director positions with GAO's Health Care team. Prior to working at GAO, John was a Senior Analyst for the Presidential Advisory Commission on Consumer Protection and Quality in the Health Care Industry and a legislative fellow with the majority health staff of the Senate Committee on Labor and Human Resources (since renamed the Committee on Health, Education, Labor, and Pensions). John is a graduate of Carleton College and has a Masters in Public Administration from Columbia University.

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### Manjit Sidhu

**Manjit Sidhu** was appointed Assistant Deputy Minister of Financial and Corporate Services in November 2006.

Manjit is a Chartered Accountant and holds a Bachelor of Arts in Commerce and Economics from Simon Fraser University. Manjit previously attended the University of Leeds in the UK, where he studied history and trained to be a teacher. Prior to his career in government, Manjit held a number of positions in the accounting/finance area as a Senior Accountant and was responsible for providing accounting, auditing, and tax consulting services to a wide range of private and public sector clients, such as School Boards, Hospitals, and Municipalities.

Manjit has spent his entire career in government with the Ministry of Health. In 1988, Manjit joined the Ministry as an Audit Supervisor and since then he has worked in a number of roles including Budget Manager and Director in the Budget, Reporting and Accountability branch, and Senior Manager of the Program Funding and Support branch. In February 2000, Manjit became Senior Financial Officer of the Ministry.

### Gordon Cross

**Gordon Cross** is the Executive Director of the Regional Grants and Decision Support Branch in the Finance and Corporate Services Division of the Ministry of Health. In this role he is primarily responsible for monitoring spending related to the Regional Services budget of \$11.5 billion and for developing various funding models/methodologies and options for determining annual funding allocations to BC's individual health authorities. He is also responsible for:

- determining and communicating in-year adjustments to those health authority funding allocations and for developing and implementing financial and administrative policies and procedures for new/changed funding programs to ensure appropriate financial controls and business practices are in place (e.g. HA adoption of Public Sector Accounting Standards);
- improving HA financial accountability through development, and implementation of funding policies, controls and accountability systems;
- analyzing developments and trends in other jurisdictions on complex health care issues, in particular, developments regarding alternate funding methodologies, and ensuring financial models developed are informed by recent national/international direction; and,
- participating in Ministry strategic initiatives.

Prior to working in the Ministry of Health, Gordon worked in a variety of roles including that of a Chief Financial Officer of a private sector development company, CFO of a major Crown corporation, as a management consultant and a number of roles within the transportation sector.

### Sheila Dodds

**Sheila Dodds** has worked in financial, performance and internal audit for almost 30 years. She began her career as an articling student with the Office of the Auditor General of BC, obtaining her designation in 1988. She then spent 3 years in public practice, before returning to the BC Public Service. She returned to the Office of the Auditor General in 2010 where she is responsible for Professional Practices as well as the education and cross-government performance audit portfolios.

### Paul Nyquist

**Paul Nyquist** is a Director at the Office of the Auditor General of British Columbia. Paul joined the office in 2003 as a financial auditor of provincial Ministries. Paul later moved into performance auditing, developing a specialty in auditing non-financial performance information such as key performance indicators. Paul is the past chair of a national group of legislative

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auditors working to advance good governance within the Public Sector. He has been engagement leader on a wide range of performance audit topics including a large scale IT contract, numerous annual reports, a good practice guide, legislative assembly governance reports, and catastrophic earthquake preparedness. Prior to joining the office, Paul worked for over a decade in private sector accounting firms. Paul is a Chartered Accountant and has a BA in Pacific and Asian Studies from the University of Victoria.

### **Ardice Todosichuk**

**Ardice Todosichuk** has been working at the Office of the Auditor General of BC for the past 6 years as a performance auditor. She has specialized in environmental audits which have included an audit of BC Parks and Biodiversity. She has a masters of science in environment and management and prior to joining the Office of the Auditor General, she was an ecologist both with the provincial government and as a consultant for 10 years.

### **Justin Marlowe**

**Justin Marlowe** is the Endowed Professor of Public Finance and Civic Engagement at the Daniel J. Evans School of Public Affairs at the University of Washington, where he teaches courses on public financial management, public capital markets, and public-private partnerships. He has published numerous books and articles on state and local public finance, and he writes a regular column on public finance for *Governing* magazine. He also serves as an expert witness for federal and state courts on public finance issues, and he has done funded research and/or advisory work for the Governmental Accounting Standards Board, the National Academy of Science, the Robert Wood Johnson Foundation, and many other organizations. He is a Certified Government Financial Manager, and he holds a Ph.D. in political science and government from the University of Wisconsin-Milwaukee.

### **Mark Liedemann**

**Mark Liedemann** is an Assistant Vice President with Partnerships British Columbia Inc., a corporation wholly owned by the Province of British Columbia with a mission to structure and implement partnership solutions which serve the public interest.

In addition to direct project oversight, Mark is responsible for leading the development of financial and quantitative best practices to ensure transactions are structured optimally with respect to finance and risk. He has led the procurement management team for projects in the health sector, and regularly advises on projects in the transportation, energy and education sectors. His primary expertise is in project management, contract negotiations, strategic assessment and financial and business analysis.

Prior to joining Partnerships BC in 2008, Mark was a Vice-President at PricewaterhouseCoopers in its Infrastructure, Government & Utilities practice where he was involved in number of partnership projects in the health, transportation and rapid transit sectors.

Mark earned a Bachelor of Science from the University of British Columbia and a Masters of Business Administration from the University of Victoria. He holds the Chartered Financial Analyst designation.

### **Chris Thomas**

**Chris Thomas** is a Senior Manager in the financial audit portfolio at the Office of the Auditor General of BC. He has been involved with Public-Private-Partnership financial audit and reporting; as well as, P3 assurance projects since 2005. He has been involved with three performance engagements on specific P3 projects and lead a fourth. Chris recently chaired the Infrastructure Study Group of the Canadian Counsel of Legislative Auditors (formerly the P3 Discussion Group).

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- Bob Faulkner** **Bob Faulkner** is a Director in the financial audit portfolio at the Office of the Auditor General of BC. He has been involved in the Office's Public-Private-Partnership assurance projects beginning with the initial review engagement in 2005. Over the years he has led three performance engagements on specific P3 projects. Bob was also an inaugural member and past chair the P3 Discussion Group of the Canadian Counsel of Legislative Auditors.
- Cornell Dover** (Not available)
- Lou Adams** **Lou Adams** is the Deputy Director for the Performance Audit division at the State Auditor's Office. She has been with the Office over 16 years and with the Performance Audit division since its inception in January 2006. She provides leadership and guidance to the performance audit team. Previously, she served as the audit manager over the School Programs Team, specializing in audits of K-12 education. Lou is a licensed CPA and a graduate of Saint Martin's University with a major in accounting and a major in business management.
- Susan Hoffman** **Susan Hoffman** is a Principal Auditor with the State Auditor's Performance Audit team. Prior to joining the State Auditor's Office, Susan spent nine years working with the US Government Accountability Office in the Seattle and New York Regional Offices. While at GAO, Susan worked on a wide variety of audit topics including health care, natural resources, defense, and transportation. Susan attended the University of Washington where she earned a Bachelor of Arts degree in History and Political Science and a Master of Public Administration from the Evans School.
- Pam Hamilton** **Pam Hamilton** is an IT Audit Director at the BC Auditor General. She studied Computer Technology at the University of Victoria and received her CISA designation while working at the Auditor General. She has worked on IT security audits, performance audits and data analysis for over 15 years. She has led IT security audits in the IT Shared Services, Finance, Health and Justice sectors.
- Marc Lefebvre** **Marc Lefebvre** is the Executive Director, Human Resources and Organizational Development at the Office of the Auditor General of BC. Marc has been solving complex human resources problems for over 22 years. His professional career began at Price Waterhouse Management Consultants. He travelled extensively as an HR strategy consultant assisting numerous diverse North American clients for ADP. In 2006, Marc joined the BC Public Service where he has worked in a Ministry, the HR central agency (BC PSA) and is now entering his 7<sup>th</sup> year at the OAG.
- Kymber Waltmunson** **Kymber Waltmunson** is the King County Auditor in Seattle and former Snohomish County Auditor. She is a Certified Internal Auditor, Certified Government Audit Professional and Scrum Master with a Masters of Public Administration and a Masters in Clinical Psychology. Kymber spent her first year as County Auditor cultivating a healthy office culture while onboarding nearly 50% of the office staff.
- Justin Anderson** (Not available)
- Sarah Anderson** **Sarah Anderson** is a Principal Auditor with the Oregon Secretary of State, Audits Division. In this role, Sarah primarily performs financial statement and federal compliance (A-133) audits of state entities. A significant portion of Sarah's nine years with the Oregon Secretary of State's

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office has been engaged in audits of the Health and Social Service agencies. In her spare time, Sarah is a home engineer for her three young children and enjoys spending time outdoors camping and hiking.

### **Erin Fifield**

**Erin Fifield**, Master of Public Affairs, BA Sociology. Erin has been a performance auditor with the Oregon Secretary of State, Audits Division, for four years, and has worked on audits related to Workforce Development, Education, and Transportation. Erin previously worked in the Wisconsin State Legislature and served as a Peace Corps Volunteer in Kyrgyzstan. In her spare time, she enjoys getting outside and exploring the Pacific Northwest.

### **Drummond Kahn**

**Drummond Kahn** has served as Director of Audit Services in the Portland City Auditor's Office since 2005. Drummond joined the auditing profession in 1990, serving in federal, state, and local government. His auditing roles include Chief of Audit Services for the Oregon Department of Transportation and State Audit Administrator for the Oregon Secretary of State Audits Division. Drummond began his career in the U.S. Government Accountability Office. He served as President of the Association of Local Government Auditors (2012-13), received AGA's Frank Greathouse Distinguished Leadership Award (2013) and is a member of the Comptroller General's Advisory Council on Government Auditing Standards (2009-2016). In 2014, the IIA's American Center for Government Auditing recognized Drummond as one of the 15 Most Influential Professionals in Government Auditing. Drummond holds a Master's degree from the University of Oregon and a Bachelor's degree from Whitman College.