



Western Intergovernmental Audit Forum Meeting  
October 30-31, 2017  
Hilton Waikiki  
2500 Kuhio Ave., Honolulu, HI

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## BIOGRAPHIES

### **Marc Alexander**

Marc Alexander was born in Sagami, Japan, and raised in Hawaii. Appointed by Mayor Caldwell in 2017, he is the Executive Director of the Office of Housing for the City and County of Honolulu. Prior to this appointment, he served at the Hawaii Community Foundation, the Institute for Human Services, and as the first Hawaii State Governor's Coordinator on Homelessness. For 25 years he served in various administrative and pastoral positions in the Roman Catholic Church in the State of Hawaii, including as vicar general (equivalent to chief operating officer) with responsibilities for strategic planning and fund development for the state-wide organization. He holds a doctorate in theology from the Gregorian University in Rome, and has published and spoken in the fields of public policy, bioethics, and theology.

### **Chad Blair**

Chad Blair has been a writer, editor and teacher in Honolulu for more than 25 years. His job as politics and opinion editor for Honolulu Civil Beat is to cover Hawaii, especially how political and policy decisions impact people and communities. Chad has worked as a journalist for Pacific Business News, Hawaii Public Radio and Honolulu Weekly. He has taught at the University of Hawaii at Manoa, Honolulu Community College, Hawaii Pacific University and Chaminade University of Honolulu. Chad earned a master's degree and a Ph.D. in American studies from UH Manoa. His dissertation, "Democracy in Hawaii: Class, Race and Gender in Local Politics" (1996), was published as "Money, Color and Sex in Hawaii Politics" (Mutual Publishing; 1998). You can follow Chad on Twitter at [@chadblairCB](https://twitter.com/chadblairCB).

### **Mark Chandler**

Mark A. Chandler is the Community Planning and Development (CPD) Director for the U.S. Department of Housing and Urban Development (HUD), Honolulu Field Office. As CPD Director, Mr. Chandler serves as the lead program official for HUD's community development programs in the State of Hawaii, Guam, American Samoa and the Northern Mariana Islands. He has responsibility for a wide variety of federally assisted community, economic development, and homeless program activities throughout the jurisdiction. Mr. Chandler started his career with HUD as an Auditor in the Office of the Inspector General Headquarters Audit Operations, Washington, D.C. In 1996 he joined the Office of Community Planning and Development, Honolulu Field Office.



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### **Jim Dalkin**

James R. Dalkin is a Director in the Financial Management and Assurance Team with the U.S. Government Accountability Office (GAO). He serves as chairman of the International Auditing and Assurance Board's (IAASB) Consultative Advisory Group (CAG) and previously served as a board member of the AICPA's Auditing Standards Board (ASB). He is also an observer to the COSO Advisory Board. Mr. Dalkin has responsibility for directing GAO's work to develop and maintain government auditing standards (the *Yellow Book*); internal control standards for the federal government (the *Green Book*); and, GAO's work with the accounting and auditing profession. He is also responsible for the audits of the Securities Exchange Commission and the Federal Deposit Insurance Corporation. He is a frequent speaker at national auditing conferences for AICPA, AGA and other professional organizations. He has also authored articles for publications including the *Journal of Accountancy*. Mr. Dalkin also is an adjunct professor at Georgetown University. Mr. Dalkin holds a Bachelor of Science from the University of Virginia, an MBA from George Washington University and a MLA from Harvard University.

### **Mark de la Rosa**

Mark de la Rosa is the Audit Deputy Director at the City and County of San Francisco's Office of the Controller. Mark has over 15 years of experience in government auditing and budget and policy analysis at the local, state, and federal levels. As Deputy Director, Mark supports the Chief Audit Executive by overseeing performance and construction audit engagements, leading the audit organization's quality assurance program, managing citywide efforts on disaster cost recovery and enterprise risk assessment, and providing various strategic and operational leadership to support the City's internal audit function. Prior to joining the Controller's Office, Mark worked as a Principal Analyst at Harvey Rose Associates LLC, as an Analyst for the U.S. Government Accountability Office, and as a Budget Analyst for the State of Illinois Office of Management and Budget. Mark earned a Master of Public Policy degree from the Goldman School at UC-Berkeley and received his bachelor's degree in Sociology and Urban Studies from Northwestern University in Evanston, IL.

### **Margarita Fernández**

Margarita Fernández is the Chief of Public Affairs and member of the executive management team for the California State Auditor's Office. In this role, Ms. Fernández is responsible for the public relations of the office and as such, is the first point of contact for the press. She manages and oversees the development of external communication including the office's Web site, special reports to the Legislature and the public, press information, and presentations. She is also responsible for internal quality control program of the office and hence, for developing audit policies and procedures. She is also the liaison to national professional organizations, including the National State Auditors Association (NSAA); the National State Auditors, Comptrollers, and Treasurers; and the intergovernmental audit forums. She serves as one of the state representatives on the Western Intergovernmental Audit Forum and is on various national committees with the NSAA. Having graduated from California State University, Sacramento with a Bachelors in Accounting, Ms. Fernández joined the office (and its predecessor office—the Office of the Auditor General) in 1986 as an entry-level auditor and served in many capacities throughout her career. She is a Certified Public Accountant and a Certified Government Financial Manager and, is member of the American Institute of Certified Public Accountants and the Association of Government Accountants.



## BIOGRAPHIES

### **Bonnie Hall**

Bonnie Hall has over 30 years in the areas of program and project evaluation with the Department of Housing and Urban Development and the U.S. Government Accountability Office (GAO). At GAO she has designed and implemented evaluations and produced reports in a team environment. The program areas include defense readiness, Medicare, homelessness, law enforcement, and homeland security. She is currently the Field Office Manager for GAO's Los Angeles Office overseeing office operations, recruiting, and intern and new professional staff development, as well as fulfillment of GAO-wide business processes. She has Bachelors and Master's Degrees from the University of Southern California in Public Administration.

### **Drummond Kahn**

Drummond Kahn serves on the faculty of the International Institute and the Government Audit Training Institute of the Graduate School USA. Since 1990, Mr. Kahn served in federal, state, and local government auditing positions, including Chief of Internal Audit Services for the Oregon Department of Transportation, State Audit Administrator for the Oregon Audits Division, Director of Audit Services for the City of Portland, and in the U.S. Government Accountability Office. Mr. Kahn is a past national President of the Association of Local Government Auditors. He served on the board of the Pacific Northwest Intergovernmental Audit Forum. Mr. Kahn teaches graduate courses in auditing at the University of Oregon and in auditing and policy research at Portland State University's Hatfield School of Government. He holds a master's degree from the University of Oregon and a bachelor's degree from Whitman College. Mr. Kahn has served on the Comptroller General's Advisory Council on Government Auditing Standards since 2009, and has chaired the Council since 2016.

### **Keoki Kerr**

As the communications specialist at the Hawaii State Teachers Association, Keoki Kerr oversees all internal and external communication at the union representing 13,500 public school teachers. Before that, he spent 25 years as an investigative, government and general assignment reporter at two Honolulu television stations, Hawaii News Now and KITV. He has also worked as a TV producer and assignment editor, a radio news anchor and reporter as well as a freelance correspondent for radio news networks including NPR, ABC, CNN and CBS.



## **BIOGRAPHIES**

### **Les Kondo**

In April 2016, Les Kondo was appointed by the Hawaii State Legislature to serve as State Auditor for a term of eight years. From 2011 until his appointment as the State Auditor, Mr. Kondo was the Executive Director and General Counsel of the Hawaii State Ethics Commission. The State Ethics Commission administers and enforces the Hawaii State Ethics Code, which applies to all state employees and officials, including state legislators, and the State Lobbyist Law. Mr. Kondo previously served as a member of the Hawaii Public Utilities Commission, which regulates public utilities including Hawaiian Electric Companies and Kauai Island Utility Cooperative. He was formerly the Director of the Office of Information Practices. In that capacity, Mr. Kondo was responsible for administering Hawaii's Sunshine Law and public records law. Prior to 2003, Mr. Kondo was a litigation attorney in private practice. He also served as a law clerk to Chief Justice Herman T.F. Lum of the Hawaii Supreme Court. Mr. Kondo received a Juris Doctor degree from the William S. Richardson School of Law at the University of Hawaii and a Bachelor of Science degree in Industrial Engineering from Northwestern University.

### **Tonia Lediju**

Tonia Lediju has more than 20 years of government auditing experience at both the local and state levels, serving as the Chief Audit Executive for the City and County of San Francisco's Office of the Controller since 2009. Under Tonia's leadership, San Francisco's internal audit function has actively and successfully provided best in class audits and investigations of the City's governmental agencies, vendors, contractors, and other parties that do business with the City, which has an annual budget of over \$10 billion. Tonia has dynamically and successfully led the transformation of the audit organization, which has grown to a total of 34 staff involved in an array of engagements, including information technology and cybersecurity audits, construction audits, whistleblower complaint investigations, disaster cost recovery, and strategic sourcing implementation. Tonia has also created an organizational structure and culture within the organization that promotes effective leadership, engagement, accountability, professional growth, collaboration, and innovation, while partnering with stakeholders across and outside the city government. Under Tonia's leadership, the Controller's audit organization received three national awards from the Association of Local Government Auditors; passed (without deficiencies) the triennial peer review required by Generally Accepted Government Auditing Standards in 2011, 2014 and 2017; issued audit recommendations with a citywide recommendation implementation rate of 97 percent after two years; and successfully managed a highly-regarded Whistleblower Program that receives, investigates, and/or refers more than 300 complaints per year. Tonia previously was the audit director of several agencies of the State of California, including the Highway Patrol, Employment Development Department, and Department of Child Support Services. Tonia received the David M. Walker Excellence in Government Performance and Accountability Award in 2016 from the National Intergovernmental Audit Forum (NIAF). Also, Tonia was selected by HR.com and Leadership Excellence as one of the recipients of the Top Corporate Leader Award (Over 35) for 2017, and serves on a number of professional associations and boards, including the Western Intergovernmental Audit Forum Executive Committee; Institute of Internal Auditors (IIA), American Center for Government Auditing, Board Member; Association of Local Government Auditors; and International City/County Management Association (ICMA). Tonia holds a PhD in Organizational Systems with Leadership Specialization from Saybrook University, as well as a Master's degree in Leadership from Saint Mary's College of California.



## BIOGRAPHIES

### Linus Li

Linus Li is an audit principal with the California State Auditor's Office. He is responsible for managing performance audits of state agencies and local governments throughout California. In addition to these audits, which are requested by members of the State Legislature, Linus co-manages the State Auditor's local government high risk program. He also has experience leading and working on California's Single Audit. In addition to his time with the State Auditor, Linus has extensive experience working for management consulting firms that focused on improving governance, operations, and business processes of state and local governments throughout the nation. He also worked as a financial auditor for a public accounting firm, where he was responsible for conducting external financial audits of local governments and other entities. Linus received his undergraduate degree in business administration and accounting from the University of Washington, and his Master of Business Administration from California State University, Sacramento. He is a Certified Public Accountant, a Certified Management Accountant, a Certified Financial Manager, a Certified Internal Auditor, and a member of the Institute of Internal Auditors and the Institute of Management Accountants.

### Todd Nacapuy

Appointed by Governor David Y. Ige, Todd Nacapuy formally stepped into the role of the State of Hawaii's Chief Information Officer (CIO) on May 4, 2015. To improve effectiveness and efficiency as well as clarify roles and responsibilities in enhanced governance processes, Mr. Nacapuy consolidated the Office of Information Management and Technology and the Information and Communication Services Division of the Department of Accounting and General Services to form the Office of Enterprise Technology Services (ETS). Priorities for his technology team include IT workforce development; IT governance; enterprise shared services, projects and programs; open government; and cyber security, ensuring that the right systems and processes are in place to facilitate an effective, efficient and transparent government. Nacapuy brings to the task a breadth and depth of experience in application development, vendor selection and management, and infrastructure acquisition, as well as project management, reengineering, enterprise-wide implementation IT strategy and systems planning, and corporate strategy. Before joining the Ige Administration, Nacapuy was the senior technical account manager responsible for all Premier Commercial services for Microsoft in Hawaii. Prior to that, as a senior infrastructure specialist for EDS, he led efforts to monitor and optimize all Web services within the Navy and Marine Corps network for the Pacific.

### Bill Reinsberg

Bill Reinsberg is an Assistant Director, Strategic Issues, for the U.S. Government Accountability Office (GAO). He coordinates GAO's high risk program, Presidential and Congressional transition efforts, and Enterprise Risk Management (ERM) work. Over his career at GAO, Bill has led work on a wide range of strategic management, human capital, disclosure, and risk management issues. He continues to strive to enhance oversight, strengthen accountability, and support successful transformation to more efficient and effective government.



## **BIOGRAPHIES**

### **David Sheppard**

David A. Sheppard began his career working for the Department of Commerce Office of Inspector General in Washington, DC and has been in the inspector general community for nearly three decades. He began his career conducting audits and evaluations of Commerce's trade promotion efforts, traveling to nearly 20 foreign countries. As a result of David's experience evaluating foreign commercial service operations, he was called upon to train Foreign Service Nationals on financial and organizational management concepts and was responsible for complex evaluations of the Department's efforts in promoting U.S. exports overseas. David was appointed as Regional Inspector General in Seattle for the U.S. Department of Commerce in February 2002. As Regional IG, David has oversight responsibilities for Commerce agency programs, including the National Oceanic and Atmospheric Administration, National Institute of Standards and Technology, Economic Development Administration, and Minority Business Development Agency. David was Inspector General for the Denali Commission from July 2014, through September. As IG for the Denali Commission, he monitored the use of federal money by conducting audits, investigations, and evaluations as well as overseeing the Commission's annual financial statements audit. His office's mission was to prevent and detect waste, fraud, and abuse, as well as promote economy, effectiveness, and efficiency. David was one of 73 inspectors general throughout the federal government. David has been a member of the Seattle Federal Executive Board since 2002. He has chaired the Board's fiscal years 2010 and 2016 Combined Federal Campaigns for King County. In addition to the Seattle Federal Executive Board, David is also a board member of the Pacific Northwest Intergovernmental Audit Forum. The Forum represents a consortium of audit executives from federal, state, and local governments, as well as certified public accounting firms and others interested in governmental audits. The primary purpose of the Forum is to improve communication, coordination, and cooperation in intergovernmental auditing of all members. David has received numerous awards for his contributions to federal service, including a silver medal and ten bronze medals. In September 2015, he was awarded the Department's highest award, the gold medal, for his work as the Denali Commission IG.

### **Ben Ward**

Ben Ward is the Principal of the Information Technology Audits Units for the California State Auditor. Ben has worked for the California State Auditor for more than 11 years and is an ACL Certified Data Analyst and a Certified Information Systems Auditor. Ben currently oversees nine staff who perform information system control reviews and complex data analytics using a variety of data analysis tools.