



2 CPE CREDITS

# MIDWESTERN INTERGOVERNMENTAL AUDIT FORUM (MIAF) WEBINAR

# MIAF

THURSDAY, SEPTEMBER 28, 2023 | 1:00 – 3:00 P.M. EDT

**TOPIC:** Securing Public Trust: Navigating Yellow Book Standards and Ransomware Threats

# MIAF Speaker Biographies 2023

# **Michael Bingham**

---

**Assistant Director for the Standards Group  
Financial Management and Assurance (FMA)  
U.S. Government Accountability Office**



Mr. Bingham is an Assistant Director for the Standards group within the Financial Management and Assurance (FMA) team at the U.S. Government Accountability Office (GAO). His recent duties include both the 2023 Exposure Draft and 2018 revision of Government Auditing Standards (the Yellow Book), responding to Yellow Book and Green Book technical assistance inquiries, and serving as a project liaison to the International Organization of Supreme Audit Institutions (INTOSAI). Mr. Bingham received his B.A. in Political Science from the University of Chicago and his M.A.S. from Northern Illinois University. He is a CPA licensed in the Commonwealth of Virginia.

# Josh Leiling

---

**Assistant Director for the Standards Group  
Financial Management and Assurance (FMA)  
U.S. Government Accountability Office**



Josh Leiling is an Assistant Director in GAO's Information Technology and Cybersecurity mission team. He leads audit teams that perform government-wide and agency-specific reviews in the areas of cybersecurity, critical infrastructure, and IT modernization across all major federal agencies. His recent audit work included IT and cybersecurity management challenges related to weather satellites, workforce planning, budgeting, election security, industrial control systems, federal cybersecurity requirements for state agencies, and ransomware. Josh joined GAO in 2007. He earned an MBA from George Mason University and a Bachelor of Science degree in business administration and management information systems from Culver-Stockton College. When not at work, Josh enjoys traveling, softball, and going to parks and hiking trails with his wife and two daughters.

# Torrey Hardee

---

**Senior Analyst  
Information Technology and Cybersecurity (ITC)  
U.S. Government Accountability Office**



Torrey Hardee is a Senior Analyst in GAO's Information Technology and Cybersecurity mission team. He helps lead analysts that perform agency-specific reviews in the areas of cybersecurity and critical infrastructure. His recent audit work included IT and cybersecurity management challenges related to ransomware, election security, and defense inventory management systems. Torrey joined GAO in 2014. He earned a master's degree from Johns Hopkins University in information systems engineering and two Bachelor's degrees in IT security and criminal justice/homeland security from Campbell University. When not at work, Torrey enjoys traveling, collecting first edition books, and exploring Chicago.