



12 CPE CREDITS (6 PER DAY)

## MID-AMERICA INTERGOVERNMENTAL AUDIT FORUM FREE VIRTUAL MEETING

# MAMIAF

DECEMBER 6-7, 2023 | 10:00 AM - 4:30 PM CST

**THEME:** Evolving Accountability: Embracing Change in Government Auditing

# Speaker Biographies



**Doug Jones**

City Auditor

City of Kansas City, Missouri  
and MAMIAF Chair

Doug Jones, CGAP, CIA, CRMA was appointed city auditor by the Kansas City, Missouri, City Council in June 2013. He has over 35 years of private and government auditing experience; 30 of those years auditing Kansas City government.

As city auditor, Jones is responsible for directing the activities of the City Auditor's Office, interacting with elected officials and city management, and providing elected officials and the public with independent assessments of the work of city government and recommendations to improve operations and strengthen public accountability.

Since 2016, Jones has been a member of the United States Comptroller General's Domestic Working Group. He is the past chair of the Association of Local Government Auditors Advocacy Committee and has also served on the Professional Issues Committee. Jones is the current chair of the Mid-America Intergovernmental Audit Forum Executive Committee as well as MAMIAF's local government representative to the National Intergovernmental Audit Forum. He has also been a member of the Board of Directors for the Association of Airport Internal Auditors.

Jones is a Certified Government Auditing Professional and Certified Internal Auditor and holds a Certification in Risk Management Assurance. He holds both a Bachelor of Business Administration degree and a Master of Business Administration degree from Wichita State University.



**Lisa Reijula**

Associate Director for Outreach and Engagement  
Pandemic Response Accountability Committee (PRAC)

Lisa Reijula joined the Pandemic Response Accountability Committee as Associate Director of Outreach and Engagement in August 2020, and leads the PRAC's stakeholder relations, press relations, Congressional relations, branding and identity, and strategic communications efforts surrounding oversight of \$5 trillion in pandemic response spending and programs. She previously served at the State Department and the Government Accountability Office and was a Presidential Management Fellow. Lisa has held roles in city and county government in Chicago and was a consultant on the Chicago Police Accountability Task Force. She is a graduate of the University of Notre Dame and the U.S. Naval War College and was a Fulbright scholar in Estonia.



**Ami Schaefer**

Supervisory Program Manager  
National Coordinated Oversight  
Pandemic Response Accountability Committee

Ami Schaefer is currently the Supervisory Program Manager for National Coordinated Oversight at the Pandemic Response Accountability Committee (PRAC), and she has been with that office since August 2020. In this role, she tracks and coordinates the pandemic oversight response at the federal, state, and local levels as well as leads cross-cutting oversight projects. Prior to joining the PRAC, Ms. Schaefer worked as a Lead Inspector at the U.S. Department of State, Office of Inspector General, including 18 months at the U.S. Embassy Kabul, Afghanistan, conducting oversight of overseas contingency operations contracts; she has also worked for the Office of Inspector General at the U.S. Small Business Administration and the U.S. Government Accountability Office. Ms. Schaefer has over 15 years of government auditing, and program management and evaluation experience covering issues ranging from human capital management, small business contracting programs, large-scale acquisitions, foreign assistance programs, and emergency response programs. She has led and conducted “yellow book” audits as well as “blue book” inspections and evaluations, and she is a leading voice on the use of agile principles to perform timely oversight. Ms. Schaefer has a B.S. in Public Affairs–Policy Analysis from Indiana University-Bloomington, and she resides in Omaha, NE with her husband and two kids.



**Mike E. Clements**

Director

Financial Markets and Community Investment

U.S. Government Accountability Office

Michael Clements is a Director in the Financial Markets and Community Investment team at the Government Accountability Office (GAO). In this position, Mr. Clements leads GAO's work overseeing the regulation of financial institutions and markets. His oversight responsibilities include the Federal banking regulators—Office of the Comptroller of the Currency, Federal Reserve, Federal Deposit Insurance Corporation, and National Credit Union Administration—Securities and Exchange Commission, Commodity Futures Trading Commission, and Treasury components—FSOC and FinCEN. Mr. Clements has led teams producing a range of products on issues such as financial stability and macroprudential policy, safety and soundness of depository institutions, anti-money laundering and illicit finance, and funding markets. Mr. Clements holds a B.B.A., M.P.A., and Ph.D.



**Stefanie Jonkman**

Assistant Director

Financial Markets and Community Investment  
U.S. Government Accountability Office

Ms. Jonkman is an Assistant Director in the Financial Markets and Community Investment (FMCI) team at the U.S. Government Accountability Office (GAO). She has led audit teams in developing a framework for evaluating macroprudential policy and in performing agency-specific reviews in several areas, including blockchain in finance, leveraged lending, regulatory capture, derisking, and fragmentation and overlap in the U.S. financial regulatory structure. Ms. Jonkman received her master's degree in public administration from Indiana University and her bachelor's degree from Augustana College.



**Andy Brienzo**

Principal Auditor

Kansas Legislative Division of Post Audit

Andy Brienzo is a Principal Auditor and has been with the Kansas Legislative Division of Post Audit since 2016. Prior to joining LPA, Andy worked for the Colorado Office of the State Auditor. He holds degrees from the University of Nebraska and the University of Denver.



**Mohri Exline**

Senior Auditor

Kansas Legislative Division of Post Audit

Mohri Exline is a Senior Auditor and has worked for the Kansas Legislative Division of Post Audit since 2020. Prior to joining LPA, Mohri was a Community and Organizational Development Peace Corps Volunteer in Albania. She holds degrees in Political Science, International Studies, and Public Administration from Kansas State University.



**Cade Graber**

Senior Auditor

Kansas Legislative Division of Post Audit

Cade Graber is a Senior Auditor with Legislative Post Audit and has been with the division since 2019. In that time, Cade has worked on an audit of the state's unemployment insurance program and several K-12 education audits. He is also on the division's data mining team. He has degrees in Mathematics and Psychology from Kansas State University.

**Rob Sand**

Iowa State Auditor

State Auditor Rob Sand is Iowa's 33rd State Auditor. He was elected in 2018 and re-elected in 2022 because he placed public service over partisanship. He has promoted Democrats, Republicans, and Independents to the most senior positions in the office, including individuals who made campaign contributions to his opponent in 2018. He has publicly criticized members of his own party and defended members of the other party, not just as a part of his official work but also in his personal capacity.

Prior to serving as the State Auditor, Sand was an Assistant Iowa Attorney General and the chief public corruption and financial crimes prosecutor. In the Attorney General's Office, he prosecuted Republican and Democratic officials. He led the discovery and prosecution of the largest lottery rigging scheme in American history. His book account of the case, "The Winning Ticket," was named a "Favorite Book of 2022" by the Washington Independent Review of Books.

In his first term as State Auditor, Sand uncovered more misspent money than any other Iowa State Auditor in their first term. He also created the Public Innovations and Efficiencies program, also called PIE. The PIE program helps counties, cities, and school districts with cost-cutting measures that can save taxpayers hundreds of millions of dollars in the long run. The program is so successful, public officials from both parties in multiple states are copying it.

Auditor Sand was born and raised in Decorah, Iowa. He attended Brown University and the University of Iowa College of Law. He and his wife Christine have two sons. He enjoys bowhunting deer, shotgun for deer and turkey, and fishing.



**Ernest H. Ruben, Jr., CPA**

Deputy Auditor of State

Iowa Office of Auditor of State

Ernest Ruben is the Deputy in charge of the Financial Audit Division of the Iowa Auditor of State's Office. He is a graduate of the University of Northern Iowa and joined the staff of the Auditor's office in 1993. As Deputy in the Financial Audit Division, Ernest's responsibilities include directing the activities of the audit teams, reviewing the audit results, and ensuring compliance with office and professional standards. He also participates in various local government training programs and provides technical assistance to local governments and their auditors.

Ernest is a Certified Public Accountant and is a member of the American Institute of Certified Public Accountants, the Association of Government Accountants and the City and County Finance Committees.



**Vijay D'Souza**

Director

Information Technology and Cybersecurity

U.S. Government Accountability Office

Vijay D'Souza is a Director in GAO's Information Technology and Cybersecurity team. He currently leads audits and evaluations related to financial management, information technology, and cybersecurity. Previously Vijay led multiple audit efforts and technical experts in cybersecurity and data analytics capabilities. He has also led audits in areas such as improper payments and IT program management.

Vijay joined GAO in 2001. Vijay earned a master's degree in business administration from the University of California-Berkeley and a Bachelor of Science degree in engineering from the University of Maryland, College Park.



**Katrin Osterhaus**

IT Security Audit Manager

Kansas Legislative Division of Post Audit

Originally from Germany, Katrin Osterhaus started at the Kansas Legislative Division of Post Audit in 1998. During her tenure, she participated in and supervised performance audits on many topics. Along the way, she attained the Certified Internal Auditor (CIA) and Project Management Professional (PMP) designations. In her current role as IT Audit Manager, she oversees her team's work on IT security audits. She became certified as CISA in 2017 and CISM in 2018. She also has several officewide functions, such as maintaining the divisions' operations manual, and certain hiring and security clearance functions.



**Michael Eglinski**  
Senior Auditor  
Audit Services  
Johnson County, Kansas

Michael joined Johnson County Audit Services in July 2017. He has over 30 years of experience in local government auditing. He worked for the City Auditors Office and Mayor's Office in the City of Kansas City, Missouri. He was the City Auditor for the City of Lawrence.



**Heidi Zimmerman**

Principal Auditor

Kansas Legislative Division of Post Audit

Heidi Zimmerman is a Principal Auditor and has been with the Kansas Legislative Division of Post Audit since 2005. For the last several years, she has mostly supervised the Division's K-12 education audits. Heidi has a bachelor's degree in political science and a master's degree in history from Fort Hays State University. She is also a certified fraud examiner.



**Sarah Sequeira**

Deputy Assistant Inspector General for Audit  
Office of Inspector General  
U.S. Department of Housing and Urban Development

Sarah D. Sequeira was appointed Deputy Assistant Inspector General for Audit for the U.S. Department of Housing and Urban Development, Office of Inspector General (HUD OIG), in August 2022. As Deputy Assistant Inspector General, she is responsible for supporting the Assistant Inspector General for Audit in providing executive-level leadership and direction to OIG audits and reviews in the areas of safe and affordable housing, grants management, disaster recovery programs, and financial management. Mrs. Sequeira has been instrumental in leading audit teams in identifying several material weaknesses in HUD's financial reporting and working collaboratively with the Department through audit resolution to improve its financial management maturity. More recently, she has provided executive level oversight in the assessment of HUD's and certain HUD grantees' fraud risk management maturity. Mrs. Sequeira holds a Bachelor of Science degree in Accounting from George Mason University, is a Certified Public Accountant, and holds a Level III Federal Acquisition Certification for Program and Project Managers.



**Reed Partridge**

Law Enforcement Legislative Auditor

Unified Government of Wyandotte County and Kansas City Kansas

Reed Partridge has over thirty-two years in local government auditing in Wyandotte County Kansas. Since 2015, Reed has been the Law Enforcement Legislative Auditor for the Unified Government of Wyandotte County and Kansas City, KS. Reed currently serves as Vice-chair of the Mid-America Intergovernmental Audit Forum.

**Taka Ariga**

Chief Data Scientist

Director, Innovation Lab

Science, Technology Assessment, and Analytics

U.S. Government Accountability Office

Taka Ariga is GAO's first Chief Data Scientist and Director of the Innovation Lab. As an integral part of the Science, Technology Assessment, and Analytics team, he will help GAO develop and implement advanced analytical capabilities for its auditing practices. Prior to joining GAO, he held executive positions at Deloitte, Ernst & Young, and Booz Allen Hamilton, where he worked with audit, compliance, legal, and regulated entities.

Taka earned a bachelor's degree in computer engineering from Johns Hopkins University. He is natively fluent in both Japanese and Mandarin Chinese. In his spare time, Taka is a serious amateur classical chamber musician (performing on cello throughout the Washington DC region), as well as a competitive tennis player.



**Jim Lager**

Chief Ethics Officer

U.S. Government Accountability Office

Jim Lager is the Chief Ethics Advisor at the [United States Government Accountability Office](#) (GAO), and advises GAO on conflicts of interest, ethics, personal and organizational independence, and manages GAO's ethics and financial disclosure programs. Jim has substantial experience as a labor and employment lawyer, representing private and government clients in trial and appellate courts, and as an investigator in various contexts, including serving as a lead congressional investigator examining violation of federal campaign laws. Jim is also an Adjunct Professor at the University of Maryland's Robert H. Smith School of Business, where he teaches ethics-related courses to auditing and accounting students, a member of the [Heterodox Academy](#), which advocates for viewpoint diversity and constructive disagreement in higher education, and a collaborator to [Ethicalsystems.org](#), a nonprofit organization dedicated to using behavioral science to improve ethical culture and behavior.

Jim received a Juris Doctorate from the Washington College of Law/American University, and a Master of Science in Organization Development from American University/NTL Institute for Applied Behavioral Science. A frequent speaker on behavioral ethics, his publications include "[Toward a More Perfect Objectivity](#)" (with Tammy Waymire), *Internal Auditor* (2022) (paywall), "Beyond Compliance," in the [Ethical Leadership: Global Challenges and Perspectives](#) (C. Millar and E. Poole, eds. 2011), "[Governments Demand Compliance, Ethics Demands Leadership](#)," *Journal of Public Affairs* 10(216-224) (2010), and "[Overcoming Cultures of Compliance to Reduce Corruption and Achieve Ethics in Government](#)," 41 *McGeorge L. Rev.* 63 (2009). His 2009 essay: "[Have a Problem with Compliance?](#)" was awarded the H. George Frederickson Best Article Award by the American Society for Public Administration.



**Michael Bingham**

Assistant Director for Standards Group  
Financial Management and Assurance  
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.



**Danielle Clark**

Auditor

Unified Government of Wyandotte County and Kansas City Kansas

Danielle Clark is an Auditor with the Legislative Auditors Office of the Unified Government of Wyandotte County and Kansas City, KS for 1 year. She's been a long-time resident of Wyandotte County; before becoming an Auditor, her background experience was working in the Healthcare field and Customer service.



**Josh Winfrey**

Director

National State Auditors Association

Josh Winfrey is the Association Director for the National State Auditors Association (NSAA). He is responsible for NSAA initiatives such as the NSAA Peer Review Program, two annual conferences, and the various NSAA technical services available to member organizations. NSAA is a secretariat of the National Association of State Auditors, Comptrollers, and Treasurers (NASACT).

Josh has a BS degree in accounting from the University of Kentucky, an MBA from Kentucky State University, and is a CPA. He enjoys spending time with his wife and eight-year-old son golfing, playing board games, or whatever his son is into in any given week.



**Andrew Cannarsa**

Executive Director

Council of the Inspectors General on Integrity and Efficiency

Andrew Cannarsa serves as the Executive Director of the Council of the Inspectors General on Integrity and Efficiency (CIGIE), an independent Federal agency that serves as the membership organization for Federal Offices of the Inspector General (OIGs). In this role, Mr. Cannarsa provides executive leadership and management of CIGIE's operational staff, and he works with the CIGIE Chairperson, Vice Chairperson, and Executive Council to ensure CIGIE operations and programs align with the priorities and needs of the Federal OIG community.



**Kim Randall**

Deputy Assistant Inspector General for Audit  
Office of Inspector General  
U.S. Department of Housing and Urban Development

**Disclaimer:**

*The views and opinions shared by Ms. Randall are her own and do not necessarily represent the views of the HUD OIG or of the United States.*

With a distinguished 36-year tenure in the Federal Office of Inspector General (OIG) community, Kim Randall departs her role as Deputy Assistant Inspector General for Audit at the U.S. Department of Housing and Urban Development (HUD). In this pivotal position, Kim provided strategic leadership to the Assistant IG for Audit and headed the Headquarters Audit Operations team. This team, comprising five divisions, was instrumental in supporting all personnel within the Office of Audit.

Kim's journey in government audit began in 1988 at the U.S. Department of Agriculture as a GS-4 OIG auditor. She joined the Resolution Trust Corporation in 1991 and moved to HUD OIG in 1995. Her career trajectory saw her rise to Assistant Regional IG for Audit in 2004, followed by her appointment as the inaugural Director of HUD OIG's Civil Fraud Division in 2010. In 2016, she advanced to her most recent role as Deputy Assistant IG.

A member of the Senior Executive Service since 2016, Kim has been responsible for a wide array of performance and financial audits across the nation. Her leadership extended over a team of 225 diverse professionals, including auditors, forensic auditors, appraisers, data analysts, and support staff.

Kim's contributions extend beyond her official roles. She actively participated in the Kansas City Chapter of the Association of Government Accountants, holding positions such as Chapter President and Professional Development Chair. She also shared her expertise as a facilitator for the U.S. Army's

**Kim Randall (Continued)**

Management Staff College and as a member of the Executive Committee of the Mid-America Intergovernmental Audit Forum.

A passionate mentor and instructor, Kim has been pivotal in shaping HUD OIG's leadership development programs and has contributed significantly as an informal mentor and coach. Her article, "HUD

Watchdog Sniffing Out Mortgage Loan Fraudsters," published in the Council of the Inspectors General on Integrity and Efficiency's Journal of Public Inquiry, highlights her commitment to sharing knowledge.

Kim's leadership in establishing the Civil Fraud Division post-2008 financial crisis marked a significant milestone in HUD OIG's history. She was instrumental in the division's evolution and in fostering critical partnerships for investigating major mortgage fraud cases. Under her guidance, the Office of Audit also transitioned its focus towards program effectiveness, leading to more impactful recommendations for HUD's operations.

Kim's career has been marked by extraordinary experiences and prestigious awards, recognizing her significant contributions to audit and civil fraud investigations. She has received multiple Awards for Excellence, along with honors from the FBI, the U.S. Department of Justice, and U.S. Attorneys' Offices.

A licensed Certified Public Accountant and Certified Fraud Examiner, Kim is a proud Missourian, planning to retire in the Kansas City area with her family. She looks forward to traveling, engaging in home projects, reading, and spending quality time with her extended family.



**Luis Escalante, Jr.**

Executive Director

Intergovernmental Audit Forums

Strategic Planning and External Liaison

U.S. Government Accountability Office

Luis Escalante, Jr., the Executive Director of the Intergovernmental Audit Forums, brings over 38 years of experience in government auditing. He oversees activities across four of the 10 regional intergovernmental Audit Forums, focusing on enhancing government auditing standards and collaboration.

Mr. Escalante holds a Bachelor of Business Administration degree in Management from Southwestern University and a Master of Business Administration degree from Amber University. He is a Certified Government Financial Manager (CGFM) and a Certified Nonprofit Accounting Professional (CNAP). His career at GAO includes significant roles in auditing, leadership, and professional development.

Recognized for his outstanding contributions, Mr. Escalante has received several GAO-wide awards, including the Meritorious Service and Distinguished Service Awards. He also actively engages in Toastmasters, holding Competent Leader and Competent Communicator certifications.

In his personal life, he enjoys fishing, martial arts, and spending time with his family, especially his wife, legendary Tejano recording artist, Laura Linda.