



INTERGOVERNMENTAL
AUDIT FORUMS

SPEAKER BIOS

WEDNESDAY, NOVEMBER 13, 2024

MIDWESTERN INTERGOVERNMENTAL AUDIT FORUM (MIAF)

PHYLLIS ANDERSON

**Assistant Director of Financial Management and Assurance
U.S. Government Accountability Office (GAO)**



Phyllis Anderson is an Assistant Director in the Financial Management and Assurance team of the United States Government Accountability Office (GAO). She is part of the standards-setting team, and her responsibilities include leading the development of the 2024 revision of Government Auditing Standards (the Yellow Book), GAO-issued comment letters that respond to proposals of national and international auditing standard setters, and GAO's Professional Standards Update publications.

Phyllis has also led performance audits in areas such as improvements and challenges in federal financial management since the enactment of the Chief Financial Officers Act of 1990, federal agencies' use of Single Audits for oversight of federal awards. She has served as a GAO detailee to the United States Senate and United States House of Representatives where she was served as staff to conduct oversight of government programs. Phyllis is a certified public accountant and a certified government financial manager. She holds a bachelor of science degree in accounting from Fairleigh Dickinson University and a master of business administration from the University of Rochester.

NANCI BASHORE

Audit Manager

Michigan Office of the Auditor General



Nanci Bashore is a CPA and CFE appointed as an Audit Manager at the Michigan Office of the Auditor General in October 2022. Nanci shares responsibility with the Audit Division Administrator for the oversight of Information Technology, Infrastructure, and Environmental audits for the State of Michigan. Nanci's audit experience includes 10 years on the Annual Comprehensive Financial Report (ACFR), Single Audit, and various performance audits. Prior to her career as a CPA, she was a Vice President and

Operations Manager at Bank of America overseeing Northern California ATM deposit services and the Sacramento cash vault. Nanci currently serves as an executive committee member for the Mid-Western Intergovernmental Audit Forum and a board member of the Lansing Association of Certified Fraud Examiners. Nanci has a bachelor's degree in business administration from the University of San Diego, and associate degree in accounting.

THE HONORABLE GENE L. DODARO

Comptroller General of the United States

Head of the U.S. Government Accountability Office (GAO)



Gene L. Dodaro became the eighth Comptroller General of the United States and head of the U.S. GAO on December 22, 2010, when he was confirmed by the United States Senate. He was nominated by President Obama in September of 2010 from a list of candidates selected by a bipartisan, bicameral congressional commission. He had been serving as Acting Comptroller General since March of 2008.

Mr. Dodaro has testified before Congress dozens of times on important national issues, including the nation's long term fiscal outlook, efforts to reduce and eliminate overlap and duplication across the federal government and GAO's "High Risk List" that focuses on specific challenges-from reducing improper payments under Medicare and Medicaid to improving the Pentagon's business practices. In addition, Mr. Dodaro continues to develop GAO's efforts to meet the needs of Congress in such areas as science, technology, and cybersecurity.

As Comptroller General, Mr. Dodaro helps oversee the development and issuance of hundreds of reports and testimonies each year to various committees and individual Members of Congress. These and other GAO products have led to hearings and legislation, billions of dollars in taxpayer savings, and improvements to a wide range of government programs and service.

ROBERT HINKLE

**Chief Deputy Auditor
Ohio State Auditor**



Bob Hinkle is the Chief Deputy Auditor for Ohio Auditor of State, Keith Faber. Bob was initially appointed on March 1, 2006. This appointment continues a career with the AOS that started in September 1984 as a staff auditor. Bob was promoted through the staff and management ranks of the Office until his eventual appointment to Chief Deputy Auditor. Bob is the first Chief Deputy Auditor to have the privilege to serve in this position through four administrations.

Bob has been recognized for his commitment to the people of the state of Ohio by the Ohio GFOA in receiving the Hugh Dorrian Lifetime Achievement Award and the Central Ohio AGA, receiving the Excellence in Government Leadership Award. He has also been nationally recognized by the National Intergovernmental Audit Forum receiving the David M. Walker Excellence in Government Performance and Accountability Award.

In his 41st year of service with the Ohio Auditor of State, Bob has worked with every type of local government. Recognizing the need for the Office to transform with the age of technology and automation, Bob envisioned an electronic financial statement system to streamline the auditing process. Once completed, the system was officially renamed the Hinkle System to recognize his contribution and years of service. Bob also spearheaded the Office's implementation of the Data Information and Technology Audit group specializing in audit analytics using large data sets.

Bob, a graduate of Mount Vernon Nazarene University, is a Certified Public Accountant and Certified Government Financial Manager as well as a member of the AICPA, OSCP, AGA, and GFOA.

He is married to Kelly, and they have three adult children, Lincey, Garrison, and Alexis. They have also been blessed with two grandchildren, Given and Elaina.

BETH KELLEY

**Deputy State Examiner
Indiana State Board of Accounts**



Beth Kelley graduated from Indiana State University with a Bachelor of Science degree in accounting and shortly thereafter joined the State Board of Accounts. She is a Certified Public Accountant and a Certified Fraud Examiner. Beth has an extensive background auditing state and local government and has held many different positions with the State Board of Accounts, including Field Examiner, State Audit Manager, State Audit Director, Director of Engagements, and Director of the Office of Professional Standards, which she held until her appointment as Deputy State Examiner on February 7, 2022.

Beth oversees the agency's audit services, which include the audits of the State of Indiana's Annual Comprehensive Financial Report and Federal Single Audit, Ball State University, Indiana State University, University of Southern Indiana, Vincennes University, Ivy Tech Community College, and all local government audits.

Beth is a member of the Central Indiana Chapter AGA, a member and past president of the State Board of Accounts Employee Association, and member of the Central Indiana Chapter ACFE.

RONDA KOHLHEIM

Inspector General

City of Milwaukee, Wisconsin



Ronda M. Kohlheim, CIG is the first person to serve as Inspector General for the City of Milwaukee. She has over 25 years of government investigating and auditing experience; 10 of those years auditing and investigating City of Milwaukee government.

As the inspector general, Ms. Kohlheim is responsible for conducting activities of the Office of the Inspector General, 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 2020, Kohlheim has been a member of the Association of Inspectors General (AIG). Currently, she serves on the Publications Committee by publishing the Local Government Auditing Quarterly and coordinating content for the Association for Local Government Auditors (ALGA) Annual Report; as well the ALGA Membership Committee. Ms. Kohlheim is a member of the Society of Corporate Compliance and Ethics (SCCE). She also serves as an executive committee member on the Mid-America Midwestern Intergovernmental Audit Forum (MAMIAF), as a local representative serving Illinois, Indiana, Michigan, Ohio and Wisconsin.

Kohlheim is a Certified Inspector General (CIG). She holds both a Bachelor of Science degree in Accounting and a Master of Business Administration degree from Cardinal Stritch University.

CHRISTINE KUGLIN

Director, Truth in Accounting

Daniels College of Business, University of Denver



Christine Kuglin JD CPA is the Director of Truth in Accounting and teaches in the Sturm College of Law and Daniels College of Business at the University of Denver. Formally, she was the Chair of the School of Professional Accounting at Eastern Washington University.

LUCY LANG

Inspector General State of New York



As New York State's 11th Inspector General, Lucy Lang brings her longstanding commitment to justice to overseeing the Office's investigations into corruption, fraud, abuse, and misconduct in state government, as well as deep experience designing and implementing practices that promote institutional integrity, transparency, and accountability.

Inspector General Lang's leadership has included the implementation of novel transparency initiatives, extensive public educational outreach, and the agency's complete technological overhaul. By appointing Attorneys-in-Charge for Department of Corrections and Community Supervision (DOCCS) Oversight, Workers' Compensation Fraud, and Welfare Fraud, Inspector General Lang has empowered her statewide interdisciplinary staff to prioritize partnership with and protection of the most vulnerable New Yorkers. Inspector General Lang has reinforced the agency's commitment to diversity, equity and inclusion while expanding its workforce, instituted numerous policies dedicated to enhanced sustainability practices, and prioritizing the mental and physical health of her staff.

Under Inspector General Lang's leadership, OIG has concluded and publicly published the findings of major investigations including two detailing defects in both the manufacturing and administration of drug tests used by DOCCS to detect the presence of contraband in correctional facilities, an analysis of the glaring racial disparities that persist in the administration of discipline in NY prisons, and a review of the policies for supporting survivors of domestic violence in the state workforce. During her first year in office, Inspector General Lang visited all 44 correctional facilities in New York State. Prior to her appointment as Inspector General, Lang served as Director of the Institute for Innovation in Prosecution (IIP), a national criminal justice organization. She also served as an Assistant District Attorney in Manhattan, where she investigated and prosecuted violent crimes including homicides, gun violence, and domestic abuse, and served as Special Counsel for Policy and Projects.

While at the Manhattan District Attorney's Office, and in collaboration with Columbia University's Center for Justice, Inspector General Lang created Inside Criminal Justice, a first-of-its-kind college class for incarcerated students and prosecutors to study criminal justice and develop policy together. This is now a national model. Inspector General Lang has been widely recognized for her work, including receiving the Elizabeth Hurlock

Beckman Award from the American Psychological Association in 2020 as an educator who inspires her students in prison to make a difference in their communities.

Inspector General Lang is a Presidential Leadership Scholar, a member of the Council on Criminal Justice, a Term Member of the Council on Foreign Relations, and has served on the American Bar Association Criminal Justice Section. She was appointed to and served on the New York State Bar Association Task Forces on Racial Injustice and Police Reform, and on Racism, Social Equity, and the Law. She has been published in The New York Times, The Atlantic, the New York Daily News, and many others. Inspector General Lang is the author of "March On!," a children's book about the 1915 Women's March for Suffrage in New York City which encourages the next generation of courageous and thoughtful leaders.

Inspector General Lang is a graduate of Swarthmore College and Columbia Law School, where she was the Editor-in-Chief of the Journal of Gender and Law and has served as a Lecturer-in-Law, and is a graduate of the Executive Public Leaders Programme at the Blavatnik School of Government at the University of Oxford.

SHANNON MANIGAULT

**Inspector General
City of Atlanta**



Shannon K. Manigault serves as the Inspector General of the City of Atlanta. As the first in an agency created in response to a municipal corruption scandal, Ms. Manigault has worked to build an office to prevent and detect fraud, waste, abuse, and corruption in the City of Atlanta. Before starting the City of Atlanta Office of the Inspector General, she served as an Inspector General for the New York City Department of Investigation (DOI). In that role, she was responsible for investigating misconduct in New York City's Fire Department, Department of Sanitation, Taxi &

Limousine Commission, Emergency Management, and Conflicts of Interest Board. Ms. Manigault led an investigative team as it probed a broad array of criminal misconduct, ranging in topic from bribery and insurance theft to narcotics sales and credit card fraud, and identified and made recommendations to eliminate corruption vulnerabilities.

Before joining DOI, she worked for New York City Council, where she served as counsel to the Committee on Contracts and the Committee on Oversight & Investigations. In this position, she drafted and negotiated legislation concerning New York City's procurement of goods, services, and construction, and coordinated Council oversight of New York City agencies. Prior to the Council, Ms. Manigault was a litigation associate at Davis Polk & Wardwell LLP, where she conducted internal investigations and represented clients in white collar defense and regulatory matters. Before Davis Polk, Ms. Manigault clerked for Honorable John C. Lifland (ret.) in the U.S. District Court for the District of New Jersey. Ms. Manigault received an AB in Sociology from Harvard College and a JD from Harvard Law School. Ms. Manigault is admitted to practice in New York, New Jersey, and Georgia, and is a Certified Inspector General.

JAMES PEREZ

**Assistant Director for Field Operations and Chicago Field Office Manager
U.S. Government Accountability Office (GAO)**



James A. Perez is an Assistant Director at the U.S. Government Accountability Office. He has worked at GAO for almost 40 years, 20 of those in the Chicago Office. When he started at GAO in 1985, he worked in the Information Management and Technical Division (IMTEC). He then went to GAO's European Office (EO) working on a variety of issues. He came back to HQ and worked in the Health, Education, and Human Services Division (HEHS). He spent five years as the Special Assistant to the Chief Administrative Officer (CAO) before being named as the Assistant Director and Field Office Manager of GAO's Chicago Office.

In 2005, he started serving on the Midwestern Intergovernmental Audit Forum (MIAF) which covers Illinois, Indiana, Michigan, Minnesota, Ohio, and Wisconsin. He also serves on the Mid-America Intergovernmental Audit Forum (MAMIAF) which covers Iowa, Kansas, Missouri, and Nebraska.

DOUG RINGLER

**Auditor General
State of Michigan**



Doug Ringler, CPA, CIA – serves as Michigan's Auditor General, a position he has held since June 2014. He was re-appointed in 2022 to a second 8-year term, by a majority vote of the House and Senate. This position, established in Michigan's Constitution, is responsible for conducting post financial and performance audits of all State branches, departments, offices, boards, commissions, and similar entities. The Office of the Auditor General (OAG) has approximately 160 employees. Before his appointment,

Doug served as director of the Office of Internal Audit Services for 7 years, as Michigan's manager of financial reporting for 9 years, and 10 years with the OAG prior to returning as the Auditor General. Doug obtained his accounting degree from Ferris State University. For the 2024-25 association year, Doug is President of the National State Auditors Association and an executive committee member of the National Association of State Auditors, Comptrollers, and Treasurers.

JEFFREY C. STEINHOFF

Senior Advisor to KPMG

Former Assistant Comptroller General of GAO



Jeffrey C. Steinhoff, CGFM, CPA, CFE, CGMA, has served as a leader in the government financial management community for over 56 years. He is a senior advisor to KPMG, after retiring as managing director of its Government Institute in May 2020. Prior to joining KPMG in 2008, he enjoyed a 40-year federal career in which he served as Assistant Comptroller General of the U.S. for Accounting and Information Management. He led GAO's largest audit unit, had responsibility for developing government auditing and internal control standards, and was a principal architect of the landmark CFO Act of 1990 and a range of other financial management legislation. He received

the Comptroller General's Award, GAO's highest honor, and was awarded the rank of Meritorious Executive in the Senior Executive Service.

Jeff is an AGA Past National President and founded the CGFM program. He received the organization's highest honor, the Robert W. King Memorial Award, and was recognized as the AICPA's Outstanding CPA in the Federal Government. Among 49 professional awards, Jeff received the NIAF "Excellence in Government Performance and Accountability Award." Most recently, in 2024, he received AGA's Harold I. Steinberg Award for Excellence in Accountability Reporting and the National Author Award. Jeff is the immediate past chair of AGA's Professional Ethics Board on which he continues to serve, and is an elected Fellow of the prestigious National Academy of Public Administration.

JONATHON WALZ

**Deputy Inspector General
Export-Import Bank of the United States**



Mr. Jonathon Walz is the Deputy Inspector General for the Export-Import Bank of the United States, leading OIG's independent oversight of approximately \$41.3 billion in total exposure and \$5.8 billion in annual authorizations that create American jobs and facilitate the export of U.S. goods and services.

Mr. Walz previously worked at the U.S. Department of State OIG, serving as the Director of Enterprise Risk Management. At State OIG, Mr. Walz also served as a supervisory senior inspector, managing high-profile reviews and planning OIG's oversight of more than \$19.3 billion in annual Department foreign assistance.

From 2009 to 2017, Mr. Walz worked in the Department of State's Bureau of International Security and Nonproliferation. As a deputy office director, he had responsibility for more than \$150 million in active foreign assistance projects designed to reduce global WMD threats. He also served as a team chief for worldwide chemical and nuclear security initiatives and contributed to U.S. Government efforts to eliminate 1,300 metric tons of declared, Syrian chemical weapons.

Mr. Walz holds a bachelor's degree from the University of South Dakota and a master's degree from the University of Texas at Austin. He also studied at the American University in Cairo, the London School of Economics and Political Science, and the National Defense University.

Mr. Walz has extensive overseas experience in the former Soviet Union and Middle East; he previously lived in Egypt, Iraq, Oman, and Yemen. He speaks Arabic.

BRYAN WEILER

Chief Investigator

Michigan Office of the Auditor General



Bryan became the first ever Chief Investigator for the Michigan Office of the Auditor General (OAG) in July 2016. As Chief Investigator, Bryan is primarily responsible for establishing and monitoring fraud reporting mechanisms for Michigan's citizens and State employees, leading the investigations of potentially fraudulent or irregular activities referred via hotlines or through other means subject to the Auditor General's authority, and ensuring that these investigations are responsive to the needs of the Legislature, State Agencies, the federal government, and the citizens of the State. In addition, Bryan and his team provide fraud related counsel and training to OAG staff.

Prior to becoming the Chief Investigator, Bryan held a variety of managerial and administrative positions within Michigan's State Budget Office between 2006 and 2016, including Director of the Quality of Life and Economic Strength Division and Acting Chief Internal Auditor for the Office of Internal Audit Services. Bryan previously served the OAG between 1995 and 2006 as a Senior Audit Supervisor.

Bryan graduated from Ferris State University and is a member of the Association of Certified Fraud Examiners.

ED WHEELLE

**Director of Special Investigations
Indiana State Board of Accounts**



Ed Wheelle has been with the Indiana State Board of Accounts for two years as the Director of Special Investigations. Prior to this, he was a Special Agent with the Federal Bureau of Investigations for twenty-four years, serving in Washington, DC; Santa Fe, New Mexico; Terre Haute, Indiana and Indianapolis, Indiana, where he retired in 2022. A large part of his career with the FBI was spent working violent gangs and drug cartels. Prior to joining the FBI, he was a Police Officer with the Porter County Sheriff's Department in Northern Indiana, and he graduated from the Indiana Law Enforcement Academy in 1994. Ed attended Purdue University and obtained a bachelor's degree in mechanical engineering technology and graduated from Chesterton High School in 1990. Ed has been married to his wife Diane for 26 years; they have two sons and two grandsons.

HEATH WOLFE

Director of Audit Operations

Federal Housing Finance Agency's (FHFA) Office of Inspector General (FHFA-OIG)



As the Director, Heath runs performance audits and risk assessments of FHFA's programs and operations as the conservator and regulator of Fannie Mae and Freddie Mac, and the regulator for the Federal Home Loan Bank System, as well as internal agency operations. Heath started with FHFA-OIG in December 2010 on a detail from the U.S. Department of Housing and Urban Development's Office of Inspector General (HUD-OIG) (formally joining in April 2011) and has served as an Audit Director, Assistant Inspector General for Audits, and Acting Deputy Inspector General for Audits at FHFA-OIG. Prior to that, Heath was with HUD-OIG for 20 years (serving as the Regional Inspector General for Audit for nearly 10 years) and has extensive experience at both FHFA-OIG and HUD-OIG conducting performance audits plus affirmative civil enforcement work with the Department of Justice (DOJ).

During September 2022 to January 2023, Heath served as the Acting Assistant Inspector General for Audits and Evaluations for the Export-Import Bank of the United States' Office of Inspector General. Heath is a 2011 recipient of FHFA-OIG's Distinguished Service award, and is a Certified Government Financial Manager, Certified Government Auditing Professional, Certified Fraud Examiner, and Certified Fraud Specialist. Heath is the Chairperson of the Midwestern Intergovernmental Audit Forum and graduated from Eastern Illinois University with double degrees in Accounting and Finance.