

Fraud Prevention and Detection 2009 – Improving Accountability for Government Professionals Conference

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Moderator Biographies

Thomas Caulfield, Assistant Inspector General, Investigations, National Reconnaissance Office

Mr. Caulfield currently holds the position of the Assistant Inspector General for Investigation, Office of Inspector General (OIG), National Reconnaissance Office (NRO). He is a Senior Intelligence Services Officer with over 30 years government service all of which has been associated with law enforcement and investigation. He has been assigned to the NRO OIG for the last ten years. Mr. Caulfield holds various certifications that include Certified Fraud Examiner (CFE), Certified Inspector General (CIG), and Certified Inspector General for Investigation (CIGI) to name a few. He is a graduate from Wayland Baptist University and St. Leo College, where he received degrees in both criminology and criminal justice. Over the last eight years, Mr. Caulfield has been the Program Manager for a NRO OIG's procurement fraud focused initiative, designed specifically to prevent, deter, and detect procurement fraud. This initiative was developed by Mr. Caulfield and it caused a threefold increase in procurement fraud investigations being initiated by the NRO OIG, and the recovery of millions in fraudulent dollars. This procurement fraud initiative is a cross-functional effort involving all OIG business units, which includes Auditors, Inspectors, and Investigators.

James W. Desautel, Program Manager, Air Force Audit Agency

Mr. Desautel has 26 years experience with the Air Force Audit Agency (AFAA). Mr. Desautel is currently a Program Manager at the AFAA Mountain Area Audit Office in Colorado Springs, CO. He is a Certified Government Financial Manager and graduated from the University of Wyoming in 1973 with a Bachelor of Science Degree in Accounting.

Robert Dillard, Assistant Director, Defense Hotline, Office of the Inspector General of the Department of Defense

Mr. Dillard joined the Department of Defense, Office of the Inspector General, as an Intelligence Evaluator after retiring from a career in the US Air Force of more than twenty years. He joined the Defense Hotline as an Assistant Director and Team Leader in 2007. During his US Air Force career, Mr. Dillard was assigned as a Special Agent with the Air Force Office of Special Investigations where he served in various assignments and positions including the Special Agent in Charge of three individual units. His military awards include the Meritorious Service Medal, the Air Force Commendation Medal (with six oak leaf clusters) and the National Defense Service Medal. In June 1996, Mr. Dillard received a Bachelor of Science degree in Criminal Justice from Bellevue University. Mr. Dillard is a member of the National Organization of Black Law Enforcement Executives headquartered in Alexandria, VA and Big Brothers of America.

Randall Exley, Deputy Auditor General, Naval Audit Service

Mr. Exley was appointed to the Senior Executive Service in July 2002, and has 37 years of Federal Service in the Departments of the Army (17 years) and Navy (20 years). As Deputy Auditor General, Mr. Exley is responsible for co-leading the Naval Audit Service (NAVAUDSVC), with its 400 personnel and \$42 million annual budget. Mr. Exley attended Armstrong State College (now Armstrong Atlantic University) in Savannah, GA, and graduated in 1971 with a Bachelor's Degree in Accounting. He received a Masters of Business Administration Degree in Management from Golden Gate University, San Francisco, CA in 1981. Mr. Exley's professional certifications include the CPA, CIA, CFE, CGFM, and Certified Naval Acquisition Auditor. Mr. Exley is a graduate of the Armed Forces Staff College; the Professional Military Education Course of the Center for Defense Leadership and Management Program, and the Federal Executives Institute's Leadership for a Democratic Society course. Mr. Exley's civil service awards include a Meritorious Executive Presidential Rank Award in 2007, two Superior Civilian Service Awards in 1999 and 2001, the Commander's Award for Civilian Service from the Auditor General of the Army in 1985, and numerous Special Act and performance awards during his career. He also received the Communications and Leadership Award from Toastmasters, International, District 27 in 2008; and the Distinguished Performance Award for Auditing from the American Society for Military Comptrollers in 1986. Mr. Exley has published several articles in magazines; such as the Defense Acquisition, Technology, and Logistics Magazine; and has given numerous public speaking presentations on audit related subjects.

Margaret R. Feind, Program Manager, Air Force Audit Agency

Ms. Feind has over 20 years experience with the Air Force Audit Agency. Ms. Feind is currently a Program Manager in the Support & Personnel Audits Directorate at the Air Force Audit Agency office in Brooks City-Base, Texas. Ms. Feind is a Certified Internal Auditor, Certified Defense Financial Manager, and Certified Government Financial Manager.

Laura I. Fernandez, Associate General Counsel, Headquarters Defense Logistics Agency

Ms. Fernandez is an Associate General Counsel, Headquarters Defense Logistics Agency (DLA). She has a broad range of responsibilities including advising the DLA Suspending and Debarment Official on a variety of issues related to procurement fraud and suspension and debarment of Government contractors. Ms. Fernandez represents DLA on the DOD Procurement Fraud Working Group Steering Committee and the Interagency Suspension and Debarment Committee. She is an adjunct faculty member of the Federal Law Enforcement Training Center (FLETC). Ms. Fernandez is also an adjunct faculty member of the University of Maryland, University College, and a lieutenant colonel in the US Air Force Reserve. Ms. Fernandez graduated with a B.A. from the University of California, Riverside in 1984. She obtained her J.D. from the University of California, Los Angeles, School of Law in 1992. She also has a LL.M (Natural Resources and Environmental Law) from the University of Denver.

Diana Graff, Director, Internal Audit, Defense Commissary Agency

Ms. Graff is the Director, Internal Audit for the Defense Commissary Agency (DeCA) headquartered at Fort Lee, Virginia, a position she has held since April 2005. As the agency's internal auditor, Ms. Graff is responsible for providing audit support for operations and business processes for headquarters, three regions and more than 250 commissaries locate in 13 countries around the world. The agency has sales of over \$5.5 billion in 2008, about \$1.3 billion in appropriated funds and over 18,000 employees. Ms. Graff has more than 20 years of federal service working at the Department of Defense and Department of Army. Ms. Graff earned a Bachelor of Accounting degree in 1985 from Arizona State University and a Master's Degree in Public Administration from Troy State University in 1995. She became a Certified Government Financial Manager in 1996 and is a member of the Association of Government Accountants and the Institute of Internal Auditors.

Laura Jankovich, Deputy Director, Systems Review, Office of Internal Review, Defense Finance and Accounting Service

Ms. Jankovich is the Deputy Director for Systems Review for the Defense Finance and Accounting Service Internal Review organization. In this capacity, she manages two systems audit teams, forensics audit team, Financial Integrity Services Team, as well as the Audit Liaison Enterprise Risk Team. Ms. Jankovich obtained a Bachelors Degree in Accounting from Mississippi College, a Masters in Business Administration in Management from Strayer University. She has both the Certified Public Accountant and Certified Internal Auditor designation, holds an Internal Acquisition Auditor Career Development Certification Level III, and is Lean6 Greenbelt certified. Prior to her position with DFAS Internal Review, she began her civil service career with the Air Force Audit Agency in May 1992

Richard B. Jolliffe, Assistant Inspector General, Acquisition and Contract Management, Office of the Inspector General of the Department of Defense

Mr. Jolliffe has over 35 years of accounting and auditing experience in the government and private sector. He has been with the Office of the Inspector General of the Department of Defense in Arlington, Virginia for over 25. Most of his time has been in the contract oversight and contract management functional areas, where he received the Vice President's Hammer Award for his work in acquisition reform. Mr. Jolliffe became the Assistant Inspector General for the Contract Management Directorate (now Acquisition and Contract Management) in May 2005. Mr. Jolliffe holds a B.A. from the College of William and Mary (1968) and a M.B.A. from Old Dominion University (1973). He is also a graduate of the Federal Executive Institute. Mr. Jolliffe served in the US Army for three and a half years. He graduated from the Field Artillery Officer Candidate School at Ft. Sill, Oklahoma in 1969, and was assigned as a Pershing Missile Platoon Leader in the Special Ammunition Support Command in Germany. He left the Army as a Captain in 1972 for graduate school. Mr. Jolliffe is a Certified Public Accountant in the Commonwealth of Virginia.

Kenneth Jones, Director, Forensics Practice, KPMG LLP

Mr. Jones is a Director in the Forensic practice for KPMG LLP. He concentrates in financial reporting and securities investigations, general fraud and misconduct investigations and cross-border fraud, Fraud Risk Management and Corporate Security. Before joining KPMG in October, 2008, Mr. Jones was the Deputy Chief Postal Inspector. He managed the Mail Fraud, Corporate Fraud, Money Laundering and other Financial Crimes, Global Security and Investigations, Cyber Investigations, Executive Protection, Homeland Security/Terrorism, Emergency Preparedness, Corporate Security, Business Continuity of Operations, Disaster Management and Recovery, Domestic Investigations, Strategic Planning, Communications, Human Resources, Budget Training and Internal Affairs Departments.

James B. Kojak, Team Chief, Air Force Audit Agency

Mr. Kojak has 14 years experience with the Air Force Audit Agency (AFAA). He is currently a Team Chief with the AFAA Northwest Area Audit Office at Travis AFB, CA. Mr. Kojak worked as an auditor/accountant for four years with the Defense Logistics Agency. He is a Certified Government Financial Manager, Certified Public Accountant, Certified Internal Auditor, and Certified Fraud Examiner. In 1988, Mr. Kojak graduated from Western Michigan with a BBA degree in Accountancy. In 2003, he graduated from Central Michigan University with a Master of Science Degree in Public Administration.

Pat Scipio, Director, Internal Audit Services, PricewaterHouseCoopers LLP

Ms. Scipio is a Director in the Internal Audit Services, Washington Metro Advisory practice of PricewaterhouseCoopers LLP. Prior to PwC, Ms. Scipio spent several years in Chief Audit Executive roles: as Director of Columbia University's Office of Internal Audit and as Vice President of Auditing and Fraud Investigations at WellChoice, Inc. She specializes in delivering exceptional service in risk management, control and governance processes. She is a lifetime member of the National Association of Black Accountants, Inc (NABA) where she served as both Northern New Jersey Chapter President and Eastern Region Vice President. She is the founder of the NABA New Jersey Accounting Career Awareness Program. Ms. Scipio was an active member of the Scholarship Committee and Chaired the Minority Initiatives Committee for the New Jersey Society of CPAs. She received her Bachelor of Business Administration Degree in Public Accountancy from Bernard M. Baruch College and Masters Degree in Business Administration from Columbia University. Ms. Scipio is currently pursuing a Doctorate in Professional Studies in Management and Accounting at Pace University.

Gregory Sinclitico, Assistant Auditor General, Internal Controls and Command Support Audits, Naval Audit Service

Mr. Sinclitico is the Assistant Auditor General for Internal Controls and Command Support Audits for the Naval Audit Service. He is directly responsible for all audits that evaluate the existence and proper execution of internal controls. These controls should be designed to ensure that programs operate efficiently and that programs produce the desired results. He also provides assistance to the Naval Criminal Investigative Service (NCIS) in the detection and prevention of economic crimes. Mr. Sinclitico has 28 years of government auditing experience. He is a licensed Certified Public Accountant and a Certified Internal Auditor. Mr. Sinclitico holds a Bachelor of Arts degree from Randolph-Macon College in Ashland,

Va. He is a member of the American Institute of Certified Public Accountants, the Institute of Internal Auditors, and the Association of Government Accountants.

Bridget A. Skjoldal, Staff Director, Audit Division DLA Accountability Office

Bridget Skjoldal became the Staff Director, Audit Division in the Defense Logistics Agency Accountability Office in March 2008. She has responsibility for audit policy across DLA, enterprise audits, helping DLA reach auditability, and facilitating external audit organizations auditing DLA. Ms. Skjoldal joined DLA in 2004 as an auditor with responsibility for establishing the financial accountability team. She was promoted in December 2006 to lead the Financial Accountability team. The Financial Accountability team consists of twenty-five auditors across the enterprise focusing on helping DLA reach financial stewardship goals. Prior to joining DLA, Ms. Skjoldal worked at the Government Accountability Office and worked for PricewaterhouseCoopers on federal and non-profit financial statement audits and consulting projects. She is a Certified Public Accountant and holds a Bachelor's Degree in Business Administration with a concentration in accounting from Bloomsburg University.

Robert M. Speer, CDFM, Managing Director, PricewaterhouseCoopers LLP

Mr. Speer has Over 28 years of senior level experience and progressive responsibility in Department of Defense (DoD)/Federal controllership, budgeting, finance, treasury, program management, and accounting. He is currently is serving as a Managing Director at PricewaterhouseCoopers' Federal Practice, supporting Defense clients. His key experiences while at PricewaterhouseCoopers include leading the Defense Finance and Accounting Service (DFAS) Enterprise Risk Management Program (ERMP) and Business Activity Monitoring (BAM) program, DoD Purchase-Card, and the US Army Corps of Engineers Civil Works 2006 Financial Statement Audit. His final assignment in Defense was serving as the Commandant of the U.S. Army Finance School, where he directed Army's process design, and development of organizations and skills to provide financial management in tactical operations, to include training over 2400 students per year, developing training, and fielding of financial management systems for controllership, accounting, funds control, and reporting. In addition Mr. Speer served as the Iraq Relief and Reconstruction Fund, Program Management Office, Director of Finance and Controller, where he established internal controls and processes to account for \$18.4 billion fund and developed and established financial operations and systems; enabling program management of nearly 2300 separate projects. His education and certifications include, MA, Strategic Studies, Industrial College of the Armed Forces, Washington, DC; MBA, Management of Information Systems, Indiana University, Bloomington, IN; BBA, Accounting, University of Notre Dame, Notre Dame, IN; Certified Defense Financial Manager (CDFM).

Robert Weyant, Director Internal Review, Missile Defense Agency

Mr. Weyant is the Director for Internal Review. Internal Review is an independent and objective resource for the Missile Defense Agency (MDA), which provides assurance that MDA mission operate efficiency and effectively, and detects and prevents waste, fraud, abuse, and mismanagement in the MDA. As such, he is responsible for conducting independent audits of MDA programs and operations and serves as the DoD Inspector General and MDA Hotline Coordinator. Mr. Weyant has been a Government employee for over 40 years and in the "Auditing Business" since 1973. In 1999, he was appointed the

Director for Internal Review. Since becoming the Director, he has revamped MDA's Internal Control Program, served as the external liaison for all DoD and external audit agencies, and established the MDA Hotline. Mr. Weyant received his Bachelor of Science (Finance/Accounting) and Masters (Finance) degrees from George Mason University.

Special Agent David T. Harper, Chief, Fraud Integration Desk, Air Force Office of Special Investigations

Mr. Harper is the Chief, Fraud Integration Desk, Air Force Office of Special Investigations (AFOSI), Investigations, Collections, and Operations Nexus (ICON), Andrews, AFB, MD. He and his staff provide guidance and oversight to field agents throughout AFOSI who are investigating allegations of complex economic crime and also keep senior Air Force and Government leadership informed on operational activities within the AFOSI Economic Crime investigation mission. Mr. Harper entered the US Air Force in 1976 and served as a Security Policeman at the 321st Missile Security Squadron, Grand Forks AFB, ND and then at the 6912 Electronic Security Group, Tempelhof Central Airport, West Berlin, GE. He became a Special Agent with AFOSI in 1981, and served in offices in West Berlin and Munich, GE, before transferring to the AFOSI Reserve program in 1985. In 1988, he accepted a position as a civilian agent with AFOSI in New York City, NY. He transferred to the AFOSI office in Los Angeles in 1989, and left the reserve program in 1991. In Jan 2005, he became the Assistant Special Agent-in-Charge of AFOSI Detachment 102, Hanscom AFB and in Aug 2005 he became the Special Agent-in-Charge. In Aug 2009, he relocated to Andrews AFB, MD where he led the stand-up of the AFOSI Fraud Desk as the Desk Chief. Mr. Harper graduated with Honors from California State University, Sacramento, CA, with a Bachelor of Science in Criminal Justice Administration, in 1988. He also earned a Master's of Public Administration from California State University, Dominguez Hills, Carson, CA, in 1999 and was inducted into the Phi Alpha Alpha (Public Administration) National Honor Society.

Special Agent Raymond E. Gressley, Director, Fraud Investigations, Air Force Office of Special Investigations

Mr. Gressley is the Director, Fraud Investigations, Air Force Office of Special Investigations (AFOSI), 1st Field Investigations Region, Wright-Patterson Air Force Base, Ohio. He provides guidance and oversight to fraud agents throughout the US who are investigating allegations of complex economic crimes. Mr. Gressley enlisted in the US Air Force in 1978 and served as a Security Policeman at several locations until 1989 when he was selected for duty with AFOSI. From 1989 until May 1998, Mr. Gressley served as an investigator at various detachment levels and finally as a region operations superintendent. In Jun 1998, he retired from active duty and spent the next two years conducting Medicare fraud investigations. Mr. Gressley returned to AFOSI in Oct 2000 and has worked in the procurement fraud discipline. In November, 2005, he was selected to his current position as the Director, Fraud Investigations, 1st Field Investigations Region, Wright-Patterson AFB, OH. He obtained a Bachelor of Science in Criminal Justice from Methodist University, Fayetteville, North Carolina and a Master of Science in Criminology from Indiana State University, Terre Haute, Indiana.

Special Agent Patrick O'Toole, Senior Criminal Investigator, Defense Criminal Investigative Service

Special Agent O'Toole is a Senior Criminal Investigator with the Defense Criminal Investigative Service. For the past three years he has been assigned to the FBI's Washington Field Office, Joint Terrorism Task Force, where he investigates international terrorism matters. Prior assignments include procurement and fraud investigations, criminal investigations, and technical surveillance operations. Special Agent O'Toole previously served as a Special Agent with the Air Force Office of Special Investigations and the Bureau of Alcohol, Tobacco, Firearms and Explosives where he was a supervisory criminal investigator and program manager. He has also acted as an instructor at the Federal Law Enforcement Training Center and the Inspector General Academy. He earned a Master of Arts, Crime in Commerce, from the George Washington University and a Master of Policy Management, Georgetown University.

Ed Romesburg, Deputy Director, Performance Review, Office of Internal Review, Defense Finance and Accounting Service

Mr. Romesburg is the Defense Finance and Accounting Service (DFAS) Internal Review Deputy Director for Performance Review. His primary responsibility is to ensure DFAS Internal Review effectively carries out the Performance Review and Investigation missions. The performance review program is designed to foster DFAS-wide awareness that effective and efficient internal controls reduce risk, safeguard resources and improve overall DoD financial management. Investigations administer the DoD Hotline Program for DFAS and conducts investigations of potential fraud, waste, abuse, and misconduct related to DFAS and DoD financial management operations. Mr. Romesburg graduated with a Bachelor of Science in Accounting from California University of Pennsylvania in 1991. He is a Certified Public Accountant and Certified Internal Auditor. Mr. Romesburg began his government service with the Defense Logistics Agency's Internal Review Office in 1992. In 1994, he moved to the Department of Defense Inspector General, where he audited DoD financial management operations, including the department's financial statements. He began his service with DFAS in 1996 and joined the Internal Review organization in 2000 and has been in his current position since 2002.

Diane Stetler, Program Director, Contract Audit Policy & Oversight, Office of the Inspector General of the Department of Defense

As the Program Director for the Contract Audit Team of the Audit Policy and Oversight (APO) Directorate, Ms. Stetler is responsible for providing policy direction for and oversight of the Defense Contract Audit Agency (DCAA). DCAA is the largest Federal audit organization with over 3,500 auditors who are located at approximately 80 field offices in 6 regions and headquarters. Ms. Stetler also acted as the audit advisor to the Defense Criminal Investigative Service during which time she conducted training for all the criminal investigators on procurement fraud. Additionally, she was an expert witness in the successful prosecution of a major DoD contractor for a complex procurement fraud scheme. It was the largest case of its kind at the time and recouped over \$30 million in criminal and civil fines and penalties. She is currently a representative on the DoD Procurement Fraud Working Group which meets monthly to discuss issues relevant to the DoD audit, investigative, contracting, and legal communities. Ms. Stetler authored the Handbook on Contract Fraud and coauthored the Handbook on Fraud Indicators for Contract Auditors in 1993. Currently

she and her staff are updating the existing scenarios and indicators and drafted new ones. Ms. Stetler began her Government career with DCAA at a field office in the Fairfax, Virginia. She has a Bachelor of Science in Business Administration degree from Georgetown University and a Master of Science in Policy Management also from Georgetown University. Ms. Stetler is a Certified Public Accountant, a Certified Internal Auditor, and a Certified Defense Financial Auditor, Level II. Ms. Stetler has received awards such as the DoD Inspector General Meritorious Civilian Service Award for her work as an expert witness; the DoD Inspector General Superior Civilian Service Award for her policy work; and the DoD Inspector General Superior Civilian Service Award for her work in completing the first external review of the DCAA quality control system review and drafting various audit policies such as those relating to auditor independence and nonaudit work.