

Health Care Expert Panel Bios

Kimberly K. McKay (Chair)

Kimberly is the Managing Partner of the BKD, LLP, Houston office. She previously served as the North Region industry leader for the BKD National Health Care Group and served on the firm's Health Care Executive Committee. Kimberly has 24 years of experience in the health care industry providing audit and reimbursement services to health systems, hospitals, senior care facilities and other ancillary health care providers. As a part of her role at BKD, she assists in the development of firm guidance and is consulted on complex accounting and reporting issues for health care organizations. In 2014, Kimberly was appointed to the Healthcare Financial Management Association's Principle and Practices Board. She also served on the AICPA Health Care Expert Panel from 2010–2012 and on the AICPA Task Force responsible for developing the 2011 AICPA Audit and Accounting Guide *Health Care Entities*. Kimberly also serves as Chair of the AICPA's Healthcare Revenue Recognition Task Force.

Nicole Blythe

Nicole is an audit partner in the Dallas office of Grant Thornton. She serves as the Healthcare Audit Leader for the firm and is also the GTUS People Experience Leader, with responsibility for culture, diversity and inclusion, and alumni programs. She has more than 21 years of in-depth audit and accounting experience in the health care industry. Nicole's experience includes acute care hospitals, governmental hospital districts, physician and specialty practices, health maintenance organizations, continuing care retirement communities, assisted living and skilled nursing facilities, and surgery and imaging centers. She is experienced in internal audit outsourcing, tax exempt debt offerings, and health care revenue cycle redesign. Nicole also has experience with governmental entities, including hospital and health care districts. Nicole is a frequent speaker on healthcare industry accounting and auditing topics. She also serves as the lead technical resource for Grant Thornton's healthcare audits throughout the firm. She is a member of the Healthcare Financial Management Association and is Board President of Nexus Recovery Center.

Brian P. Conner

Brian is a Health Care Services partner in the Stockton, CA office of Moss Adams. He has practiced public accounting since 1993, providing audit and consulting services to integrated health systems, hospitals, ancillary providers, mental and convalescent health facilities, pharmacy providers and medical groups. Brian has extensive experience in providing advice and counsel in areas of audits, financial reporting and tax-exempt financings. Brian is the firm's National Practice Leader for Hospitals, is a member of the firm's Health Care Executive Committee and is former member of the firm's elected governing Executive Committee. Brian has worked with the California and Washington state hospital associations regarding accounting and reporting for hospital provider tax programs. He is former healthcare liaison member of the Governmental Accounting Standard Board's Comprehensive Implementation Guide Advisory Committee and currently chairs the Health Care Financial Management Association's (HFMA) National Principles and Practices Board.

Staci Dickerson

Staci is the Vice President of Finance for Sharp HealthCare, a not-for-profit integrated health care system. During her tenure at Sharp HealthCare she has held a variety of senior financial positions including Chief Financial Officer of Sharp's Accountable Care Organization and Director of Managed Care

Finance. Staci has over 18 years of experience in healthcare. A Certified Public Accountant, Staci began her career in public accounting working at Arthur Andersen and Ernst & Young where she was a member of their healthcare audit group performing financial statement audits and consulting work for a broad spectrum of healthcare institutions. In 2013, Staci was appointed to the HealthCare Financial Management Association Policies and Practices Board and is a fellow in the Health Management Academy GE Fellows Program. Staci received her Bachelor of Science in Accountancy from Oregon State University, graduating Summa Cum Laude. She is a Certified Public Accountant through the Washington State Board of Accountancy.

Martha Garner

Martha is a managing director in the national office of PwC LLP. With over 30 years of experience serving healthcare, higher education, not-for-profit, and governmental organizations, she leads PwC's team of national office professionals who deal with technical accounting issues affecting those organizations. Additionally, Martha is the national office thought leader on not-for-profit standard setting matters and municipal securities disclosure. She has been involved with all healthcare and not-for-profit accounting standards issued over the past two decades (including the 2011 AICPA Audit and Accounting Guide *Health Care Entities* and the 1996 AICPA Audit and Accounting Guide *Health Care Organizations*) and has served on numerous AICPA, FASB, and GASB task forces and working groups. Martha is a contributing author for Montgomery's Auditing, the Accountants' Handbook, and the Financial and Accounting Guide for Not-for-Profit Organizations, and has authored numerous articles and publications.

John P. Gaspich, Jr.

John is the Chief Audit Executive for Penn State Health. In this capacity, John is responsible for the execution of audits, internal control reviews, and special projects in the financial, compliance, and operational aspects of the academic health care system. John was previously a senior audit manager at KPMG and provided audit and consulting services for clients in the non-profit, higher education, and government sectors. John earned a Master of Public Administration from the University of Pennsylvania, is currently pursuing a Master in Law at the University of Pennsylvania, and graduated from the Pennsylvania State University majoring in Business Administration & Professional Accountancy. He holds the Certified Public Accountant, Certified Fraud Examiner, Certified Risk Management Assurance, and Certified Government Financial Manager credentials. John previously served on the AICPA Risk Management and Internal Control Strategic Advisory Group and the AICPA Audit Committee Toolkit for both Not for Profit Entities and for Government Organizations.

Renee Gravalin

Renee Gravalin is a health care audit partner located in Eide Bailly LLP's Fargo, ND, office. Renee has over 28 years of experience focused on services to health care organizations, including hospitals and health systems, senior living, and other health care related entities. Renee also works with governmental hospitals and has presented on GASB related topics for health care. She serves on Eide Bailly's Health Care Technical Issues Committee, which is the group responsible for interpreting new guidance and assisting in resolving technical issues for health care clients. Renee has served on various training committees and is an author and presenter on health care accounting and auditing specific topics. Renee has been involved in financial forecasting for most of her career and has assisted with many debt

financings (tax-exempt and taxable bonds, USDA, and HUD). She also serves as a member of peer review teams.

Farlen Halikman

Farlen is an audit partner with Moore Stephens Lovelace (“MSL”). He has more than thirty years of experience serving a wide variety of health care providers, including hospitals, SNFs, CCRCs, hospices and physician practices. Farlen lives in Orlando, FL where he is currently the shareholder in charge of MSL’s Health Care Audit Practice. Farlen has been an adjunct accounting professor at the University of Central Florida and enjoys teaching and presenting topics related to health care accounting and auditing at local, regional and national industry conferences. In addition to providing audit services, Farlen is often called upon to provide M&A deal structure and financing advice and is an experienced board director for health care providers. In addition to being a CPA, he has additional certification in healthcare fraud examination, risk management and compliance.

John A. Hawryluk

John is an audit partner in KPMG’s national office where he serves as the national liaison to the firm’s Healthcare and Pharmaceutical sector. He is responsible for providing technical guidance and support for accounting and audit services provided to the healthcare sector. John has over 30 years of experience with both public and nonpublic healthcare providers and payers, including healthcare systems, physician groups, long-term care, senior living, home health, health insurance and managed care organizations. In addition to accounting and audit topics, he has significant experience with merger and acquisition transaction matters and SEC requirements regarding financial reporting and internal control matters. John is also significantly involved in developing and providing education to KPMG’s partners and other professionals on overall auditing and accounting issues and on healthcare industry issues. He has served in a variety of leadership roles during his career with KPMG including partner-in-charge of the southwest healthcare audit practice, partner-in-charge of the healthcare transaction services practice, and professional practice partner for the transaction services practice. John is also an SEC reviewing partner at KPMG and a member of the Healthcare Financial Management Association.

William C. “Chuck” Heimerdinger

Chuck is a partner in Ernst & Young’s Phoenix location. He has over 30 years of experience serving primarily not-for-profit health care organizations, ranging from complex multi-entity, integrated health care systems to stand-alone community hospitals. His experience also includes providing assurance services to health care payers. In addition to assurance services, Chuck’s experience includes a range of business advisory services including mergers and acquisitions, due diligence, corporate restructuring, internal control reviews, and tax-exempt bond offerings. Chuck previously served as Ernst & Young’s Americas Provider Care Sector resident, where he developed firm guidance and consulted with engagement teams on complex accounting and reporting issues. Chuck currently serves as the engagement quality review partner for several of the firm’s not-for-profit health care clients, and he is involved in developing the firm’s health care technical training for our professionals as well as industry specific publications for our clients. Chuck is a member of the American Institute of Certified Public Accountants, the Arizona Society of Certified Public Accountants and is a board member of the Arizona State Board of Accountancy.

Norman C. Mosrie

Norman is a partner with DHG Healthcare in the Charleston, WV office. His over 30 years of experience includes providing a wide variety of audit and business advisory services to clients, including audits, internal control reviews, agreed-upon procedures, and internal audit plan development and coordination. He also has experience in corporate finance issues, mergers and acquisitions, strategic planning and compliance matters. A certified healthcare financial professional, Norman was previously a partner with a Big Four firm, where he worked for 24 years. With his involvement with the American Institute of Certified Public Accountants (AICPA) Healthcare Expert Panel, the AICPA Alternative Investments Task Force, the HFMA Principles and Practices Board, and the FASB not-for-profit advisory committee, Norman is actively involved in accounting, financial reporting and other matters impacting the healthcare and not-for-profit industries. Norman has developed and led healthcare training programs at the local, regional and national levels. Additionally, he currently serves as the Chair for the AICPA National Healthcare Industry Conference. Norman received his Bachelor in Business Administration degree from Marshall University, where he currently serves on the Advisory Board to the College of Business.

Mark J. Ross

Mark is the National Firm Leader of Baker Tilly's Healthcare Practice. Mark has more than 25 years of experience in public accounting and has concentrated his efforts in the Firm's Healthcare Practice during the last 20 years. Mark provides audit and consulting services to clients throughout the United States with a concentration in continuing-care retirement communities, skilled nursing and assisted living facilities, rehabilitation hospitals, and subsidized housing projects for the elderly. Mark has spoken regionally and nationally before several professional and educational groups on various issues related to the healthcare industry and accounting issues that affect healthcare providers. Mark is a member of the CARF-CCAC (Commission on Accreditation of Rehabilitation Facilities-Continuing Care Accreditation Commission) Financial Advisory Panel.

Denis M. Smith

Denis is the Assistant Vice President and Corporate Controller of Intermountain Healthcare, an integrated not-for-profit health system based in Salt Lake City, Utah. He has 19 years of public accounting and industry experience. He joined Intermountain Healthcare in 2004 and oversees the company's accounting operations (accounting, financial reporting, accounts payable, payroll, tax, reimbursement and retirement plans) including participating with Finance management in developing and executing system-wide strategies, overseeing internal control improvements, and developing and implementing accounting policies. His background includes seven years in public accounting with KPMG and Arthur Andersen in Portland, Oregon, providing audit services in the Pacific Northwest. Denis graduated from Brigham Young University with a Master of Accountancy and is a Certified Public Accountant in Utah.

Karen Van Compernelle

Karen is a health care audit partner in Deloitte's Dallas office. She also serves as Deloitte's Industry Professional Practice Director for the Health Care Providers, a National Office position responsible for technical accounting and reporting issues impacting health care provider organizations. Karen has over 18 years of experience serving health care organizations, including hospitals and other health care related entities. Karen is actively involved in Deloitte's training programs for health care providers. Karen is a member of the AICPA Healthcare Revenue Recognition Task Force, a member of the AICPA Health Care Expert Panel, and serves as a member of the AICPA National Healthcare Conference Committee.