

Not-for-Profit Entities Expert Panel Member Biographies



Jennifer Hoffman (Chair)

Jennifer serves as a Partner, Not-for-Profit Services in Grant Thornton's Metro New York practice and is a fully dedicated member of Grant Thornton's Northeast Region Not-for-Profit Practice. She joined Grant Thornton in September 2003 after spending eight years at a Big 4 firm. In over seventeen years of serving clients in the Not-for-Profit sector, Jennifer has worked with social service organizations, religious organizations as well as foundations and higher education institutions. In addition, Jennifer serves as the primary Concurring Reviewer for Not-for-Profit engagements in Metro New York, and a frequent speaker at external industry events as well as at Grant Thornton's industry seminars and training sessions.

Jennifer graduated from the University at Albany where she received a B.S. degree in Accounting in 1995. Additionally, Jennifer is a member of Grant Thornton's National Not-for-Profit Leadership Team and is also active in the community. Jennifer also serves on a committee of the Board of a local hospital as well as for a local chapter of a national not-for-profit.

Joel Berry

Joel is the Director of Finance at the International Association of Chiefs of Police (IACP), responsible for all financial operations including: reporting, grant compliance, budgeting, treasury operations, and payroll. He serves as a business partner to the IACP leadership, assessing organizational performance against both the annual budget and long-term strategy.

Prior to joining the IACP, Joel was an auditor with several of the large regional accounting firms including Aronson and EisnerAmper where he gained broad experience with a variety of nonprofit organizations. Joel is a graduate of Rutgers University, a member of the AICPA, and serves as a board member for a nonprofit serving those affected by intellectual and developmental disabilities.

Jennifer Brenner

Jennifer is the Controller at World Vision and has more than ten years of public and private accounting experience. Jennifer provides guidance to World Vision on not-for-profit accounting and financial reporting and compliance issues. Her experience with not-for-profits includes domestic and international accounting, tax compliance, and gifts-in-kind issues, among other areas. She is a licensed CPA and Certified Fraud

Examiner, and received her B.S. degree in accounting from Central Washington University. Jennifer holds memberships in the AICPA, Washington Society of CPAs, and Association of Certified Fraud Examiners, and is the chairperson of the AICPA not-for-profit expert panel.

Paul Chobanian

Paul is the senior director of finance at Plan International USA. Prior to joining Plan International USA in 2011, Paul began his career with PricewaterhouseCoopers LLP in Boston, MA, specializing in the health industries sector with various biomed and manufacturing clients. As his time at PwC progressed, so did his portfolio of clients to include A-133 audits, non profits and higher education clients. Paul has more than ten years of public and private accounting experience. Paul is responsible for managing the organizational budgeting and forecasting, management and board reporting, A-133/single audit compliance, NICRA management and technical accounting for Plan. Paul is a licensed CPA in the state of Massachusetts, received his BS from the University of Rhode Island and his MS from the University of Connecticut (Storrs). Paul is also in the process of obtaining his certificate in USAID Assistance Management. Paul is an adjunct professor at Johnson & Wales University in Providence, RI. He lectures both Accounting and Finance courses ranging from introductory to advanced level courses. Paul holds memberships in the AICPA, InsideNGO and is a member of the AICPA not-for-profit expert panel.

Christina Dutch

Chris is an audit partner in PwC's Boston office and is the Northeast leader of PwC's higher education and not-for-profit practice. She has served clients for over 20 years in a variety of industries, with a special focus on higher education. Chris has significant experience helping clients evaluate internal controls and systems, and leading a variety of different audit engagements, including extensive experience with Uniform Guidance requirements. Chris currently serves higher education and healthcare clients in the Boston area and in upstate New York. Chris has a B.S. in Civil and Environmental Engineering from Clarkson University, and an M.B.A. from the University of Rochester's Simon School of Business.

Allison Harrell

Allison is a shareholder in the assurance services department at Thomas Howell Ferguson P.A. CPAs and the leader of the Not-for-Profit industry group. She has over 13 years of experience in public accounting, specifically auditing not-for-profit and governmental entities. Allison has provided a range of services which include financial statement audits, compliance audits, internal control studies, agreed upon procedures, and financial reviews. Her responsibilities as shareholder consist of planning, fieldwork, and report preparation in the areas of financial and compliance audits.

Allison is very involved in the firm's mentoring and coaching programs and is the chair of the firm's recruiting committee. Allison has been instrumental in recruiting most of our recent talent. Allison is also extremely active in the Tallahassee community. She currently is the Treasurer of the Board for Tree House of Tallahassee and sits on the Leon County Community Board for Capital City Bank.

Lisa C. Hinkson

Lisa is an audit partner in KPMG's Department of Professional Practice (DPP). In her role in KPMG's DPP, Lisa provides guidance to KPMG professionals on not-for-profit accounting and performing single audits in accordance with Government Auditing Standards. Lisa also develops and presents courses on relevant technical topics to KPMG's not-for-profit industry professionals and clients. Lisa has more than twenty years of audit experience and prior to joining KPMG's DPP, devoted her time exclusively to serving several of KPMG's higher education and other not-for-profit clients in the Metro New York Public Sector practice.

Lisa is a member of the AICPA (American Institute of Certified Public Accountants), the NYSSCPA (New York Society of Certified Public Accountants) and NABA (National Association of Black Accountants). Lisa is a licensed CPA in New York and Florida and received a BBA, summa cum laude, in accounting from Iona College.

Richard Lynch

Richard is a partner-in-charge and not-for-profit (NFP) industry leader, who has worked in public accounting since 2000. He has extensive experience providing audit, tax, accounting and management consulting services to a wide variety of NFP clients, including colleges and universities (both public and private), social service agencies, private foundations, health and welfare organizations, religious organizations, political action committees, civic and community organizations and trade associations. He also serves clients in the government and healthcare industries and financial institutions.

Richard has served on the governing boards of accounting business and NFP organizations, including positions as board chair, treasurer and chair of the Audit and Finance Committee. Richard is a frequent guest speaker at conferences, training sessions and webinars for the American Institute of Certified Public Accountants (AICPA), Associated Colleges of Illinois, Associated Colleges of the Midwest and the Not-for-Profit forum.

Karen Miessner

Karen is a licensed CPA in California and Certified Fraud Examiner and is the Lead Not-for-Profit Audit and Advisory Partner for SingerLewak LLP and is based in Los Angeles. She has over 20 years of experience in both public and private accounting. Karen serves a variety of Not-for-Profit clients including healthcare and clinics, educational institutions, social service organizations, religious organizations, museums and arts organizations, foundations and associations. Karen develops and presents courses for the firms' not-for-profit staff as well as clients and industry professionals. Karen is the Chair of the CalCPA nonprofit discussion group for the Los Angeles Chapter and is on the advisory board for the Valley Nonprofit Resource Group. Karen is on the board of directors and audit and finance committees of C5 Youth Foundation of Southern California.

Karen is a member of the American Institute of Certified Public Accountants, and of the California Society of CPAs. She is also a member of the Association of Certified Fraud Examiners. Karen received her undergraduate training at Texas Tech University, culminating in a Bachelor of Science in Accounting from the University of Phoenix.

Eric Morse

Eric is an Audit Managing Director in the Indianapolis office of Deloitte. He has over 22 years of experience in public accounting serving in a variety of clients in a number of industries. Eric specializes in the Higher-Education and Not-for-Profit sectors where he has worked his entire career with numerous colleges and universities, as well as religious and social services organizations across the country. Eric currently serves as a National Office Reviewer for industry-related non-1933 Act offering documents and is a member of the AICPA's Not-for-Profit Industry Expert Panel. Eric holds a Bachelor of Science degree from Indiana State University and serves on the Board of Directors of Cummins Behavioral Health Systems.

Laura Roos

Laura is a partner at Moss Adams LLP and leads the firm's Not-for-Profit Practice in Southern California. She has practiced public accounting since 1991 and serves a variety of not-for-profits, including universities, research institutes, foundations, and social service organizations. She has significant experience conducting audits in accordance with Government Auditing Standards and the Single Audit Act. In addition, Laura provides training on accounting and auditing topics for Moss Adams professionals as well as clients and industry organizations. In May 2010, she was appointed as one of 17 founding members of the FASB Not-for-Profit Advisory Committee and recently completed a five-year term on the committee. Laura earned a BS in accountancy from San Diego State University.

Gordon Siess

Gordon is a Partner at Baker Tilly Virchow Krause, LLP and is the firm's Not for Profit Services Leader. He has been providing clients in the not for profit industry with accounting, consulting and auditing services for over

31 years. Gordon has worked with organizations serving the needs of developmentally disabled children and adults, special education services, foster care, mental health services, primary healthcare services, higher education institutions, affordable housing services and museums.

Gordon graduated from Hofstra University where he received a B.B.A. degree in Accounting in 1983. He is a frequent presenter on various not for profit topics and is also active in the community, including serving as the Treasurer of the YMCA of Long Island.

James Summer

James Summer is an executive director with EY in the Atlanta office and has more than 27 years of experience in providing professional services to a wide variety of not-for-profit organizations. He has served or is serving many of the country's prestigious not-for-profit organizations.

Prior to his service on the AICPA Not-for-Profit Expert Panel, James served on the FASB's Not-for-Profit Financial Statements Project resource group and the FASB's Not-for-Profit Other Financial Information Communication Resource Project Resource Group. He routinely assists engagement teams throughout the United States with technical matters unique to not for profit organizations.

James has a bachelor of business administration from Emory University and is a certified public accountant in Georgia. James has served and continues to serve various not-for-profit organizations as a board member, advisory board member, finance committee member or audit committee member for organizations like the Children's Museum of Atlanta, the Glenn Pelham Foundation, the School of Business and Industry at Florida A&M University, Youth about Business and the Lutheran Church of the Redeemer.

Sibi Thomas

Sibi is a partner with the Nonprofit, Government & Healthcare Group at Marks Paneth LLP. To this role, he brings more than 13 years of extensive accounting, audit, tax and consulting experience in the not-for-profit sector. Sibi plans, coordinates and conducts audits of nonprofit organizations including social service organizations, third-party funded organizations, educational institutions, public charities and membership organizations. Sibi is a licensed CPA and a Certified Fraud Examiner. Sibi has authored several articles for New York Nonprofit Review and Accounting Today that focused on helping nonprofit organizations evaluate their existing governance and financial reporting processes. In 2016, he was recognized by the CPA Practice Advisor as part of their 40 Under 40 program. He is also a member of the FASB project research group.