

## Not-for-Profit Entities Expert Panel Member Biographies



### Jennifer Brenner (Chair)

Jennifer is associate director for grant compliance 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.

### Brian Bender

Brian is the Senior Vice President & Controller for the Independent Community Bankers of America (ICBA). ICBA is the nation's voice for more than 5,800 community banks of all sizes and charter types, and is dedicated exclusively to representing the interests of the community banking industry and its membership. Brian received his BSBA in accounting from West Virginia University and earned his MBA from Suffolk University's Sawyer Business School. In his current role at ICBA, Brian oversees all finance and accounting activities for both ICBA and its related subsidiary companies. Brian is a member of the AICPA, the American Society of Association Executives, and also serves on the AIPCA Not-for-Profit Expert Panel.

Prior to joining ICBA, Brian served as the Executive Director of Financial Evaluations and Reporting for America's Health Insurance Plans (AHIP), and the Controller for The Optical Society (OSA). Before his time working at Associations, Brian was a Senior Manager at CohnReznick, LLP, in the not-for-profit practice group. His clients included for-profit commercial businesses and not-for-profit clients, including social clubs, foundations, trade associations, membership organizations and charities. During his time at CohnReznick, Brian provided a wide range of attestation, tax, and advisory services. He is also a founding board member and past Treasurer of Hero Dogs, Inc., a nonprofit organization dedicated to the training and placement of service dogs with disabled veterans.

### 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.

### **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.

### **Susan Davis**

Susan is an assurance partner with McGladrey LLP and a member of their Regional Professional Practice Office in Des Moines, Iowa, supporting nonprofit client service teams in the Great Lakes and Western regions. She has almost thirty years of experience serving operating and grant-making foundations, including college, community, private and family foundations along with continuing care retirement communities and other senior life and services organizations, and real estate entities, including residential and commercial properties and developers. These clients have led to experience with a broad range of investment classes, including publicly and institutionally traded investments and alternative investments such as private REITs, partnerships and other hedge funds.

She has collaborated with other industry professionals to provide training through national web casts and has also developed firm auditing tools. She participates on several firm-wide task forces focusing on client management, learning and development and client service and is a former regional head of Women's Leadership for the firm. Susan served as adjunct faculty in the accounting program for Upper Iowa University for almost 10 years.

Active in the community, Susan is on the board of trustees for the United Way of Central Iowa and the Des Moines Community Playhouse, board member and chair of the finance committee for the Girls Scouts of Central Iowa and is active in Rotary and other civic organizations.

### **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.

### **Jennifer Hoffman**

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.

### **John A. Mattie**

John is PricewaterhouseCoopers' National Education & Nonprofit Practice Leader with diversified audit and consulting experience with particular expertise serving public and private research universities with academic medical centers and other not-for-profit organizations. He has served, or is serving, as engagement partner for many of the country's prestigious not-for-profit organizations and educational institutions.

He has developed a reputation as a substantive business advisor with the ability to develop practical solutions to complex problems and has consulted with large research university and academic medical center clients on a broad range of business and technical topics, board governance, including risk assessment and management, financial accounting and reporting, regulatory matters, strategic planning, and financial management.

John was recently appointed to the Financial Accounting Standards Board (FASB) Not-for-Profit Advisory Committee, a selected group of 17 professionals from the not-for-profit sector nationally that will provide input to the FASB on critical technical and reporting issues facing the industry in future years. He also serves as the Firm's representative on the AICPA Not-for-Profit Expert Panel.

### **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.

### **Kirsten Vosen**

Kirsten has over 28 years of professional experience planning and performing audit engagements for public registrants, including Sarbanes-Oxley 404 attestation engagements, and privately held organizations and has over 16 years as a partner. Kirsten has significant experience serving both public and private institutions of higher education in both lead partner and quality partner roles. Kirsten serves as Deloitte's higher education national sector leader (audit), working with the higher education audit teams on marketplace activities, eminence building, operational excellence and the development of the higher education talent and deployment of the higher education resources. Kirsten has been recently named to the AICPA Not-For-Profit Organizations Expert Panel.

She also leads the Deloitte Growth Enterprise Service Group (DGES), in both Minneapolis and for the Central Region, specializing in privately owned businesses and small to mid-sized growing public companies. In her leadership role, Kirsten works directly with the DGES Executive Leadership team on how to serve companies in this space with distinction. Kirsten was previously named as one of the Business Journal's "Women in Business-Industry Leaders". In addition, Kirsten previously served as the regional leader of our Women's Initiative. She also actively participates in the recruitment, development, mentoring and retention of staff.

### **Brian Zygmunt**

Brian is a partner with Crowe Horwath LLP in their Not-for-Profit and Higher Education Practice in Chicago, Illinois. Brian has dedicated the majority of his 17 year career with Crowe serving a variety of different nonprofit organizations including colleges and universities, private foundations, membership organizations and religious and cultural institutions. Brian also spent time overseeing the accounting function at certain private entities. This mix of public and private experience provides Brian with a unique understanding and perspective on issues impacting both public and private practitioners.

Brian frequently speaks at conferences on financial reporting, compliance and other topics impacting nonprofit organizations. Brian currently serves on the Illinois CPA Society's Not-for-Profit Committee where he is the chair of the audit and accounting subcommittee and active in the planning of Illinois CPA Society educational events. Brian also serves on the Board of Directors of a Chicago based nonprofit organization.

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