

State and Local Government Expert Panel

Member Biographies



Heather Acker (Chair)

Heather Acker is the Public Sector Professional Practice Leader for Baker Tilly. She has 19 years of experience as a client service partner, serving exclusively local governments and counties. She recently transitioned to a role with her firm's national office and is now responsible for overseeing the public sector assurance practice. Heather has previously been a member of the AICPA State and Local Government Expert Panel, AICPA GAQC Executive Committee, and AICPA GAAC conference committee.

Corey Arvizu

Corey Arvizu is a partner at Heinfeld & Meech P.C. and is based in the firm's Tucson office. He currently manages audit services for municipalities, school districts, insurance funds, pension plans and not-for-profit organizations in both Arizona and New Mexico. In his role as a partner Corey provides guidance and training on accounting and auditing issues including GASB pronouncements, auditing standards, Government Auditing Standards, and Single Audits. Corey has directed his professional development toward audit standards, quality control standards, firm practice management, as well as the accounting and reporting issues which confront our clients. He has also committed his time and efforts to assist both his clients and the profession. The following are some of his professional accomplishments: Chairperson of the AICPA's Governmental Audit Quality Center Executive Committee; Member of the AICPA's Professional Ethics Executive Committee, and Speaker for AICPA, ASCPA, AASBO and GFOAz conferences and trainings.

Joel Black

Joel Black, CPA is a partner with Mauldin & Jenkins CPA's (with offices in Georgia, Florida, Alabama, and Tennessee) specializing in serving local and state governmental and non-profit entities throughout the Southeast. Residing in the Atlanta office, he serves on the firm's Accounting and Audit Committee. He recently served on the executive committee of the AICPA's Government Audit Quality Center and also recently served on the AICPA committee responsible for the annual Government and Not for Profit training program. He was also previously the chairman of an AICPA sub-taskforce for improving the quality of internal control and compliance testing in Single Audits. Prior to joining Mauldin & Jenkins, Mr. Black worked for KPMG in Atlanta, Nashville, and the Department of Professional Practice serving exclusively state and local governments and non-profit entities. Mr. Black has over 23 years of experience providing attestation, consulting and instructional services – serving many major governments in the Southeast. Mr. Black has a B.B.A. in Accounting from Georgia State University. He is a member of the AICPA, GFOA (National and Georgia chapters), and AGA.

Stephen Blann

Stephen Blann is a Principal with Rehmann Robson, where he serves as the firm's Director of Governmental Audit Quality and leads the government assurance practice for West Michigan. Stephen has been with Rehmann since 1995, during which time he has specialized exclusively in the governmental and not-for-profit sector. He has served for over ten years as an advisor to the GFOA's Standing Committee on Accounting Auditing and Financial Reporting, and for over seven years as a board member for his local chapter of the AGA. Stephen is a Certified Government Financial Manager (CGFM), a Chartered Global Management Accountant (CGMA), and a frequent speaker for a variety of professional organizations, including the national Government Finance Officers Association (GFOA), the Michigan and Florida GFOA, the Michigan Townships Association (MTA), the Association of Governmental Accountants (AGA), and the Michigan Association of Certified Public Accountants (MACPA).

Ed Chait

Ed Chait is a retired PricewaterhouseCoopers (PwC) director and now serves as a private consultant on pronouncements of the GASB. He is representing PwC on the State and Local Government Expert Panel. For over 25 years Ed was responsible for research and consultation with all offices of PwC regarding accounting and auditing matters for state and local government. In this capacity, he prepared and disseminated technical material used by audit staff firm-wide on audits of state and local governments and on compliance audits under Government Auditing Standards. He spent considerable time dealing with difficult and troublesome GASB accounting issues for offices across PwC and continues to do so in his current practice for clients of all sizes and types. Ed has served on several GASB advisory task forces for the issuance of specific GASB standards and on numerous AICPA task forces pertaining to GASB matters. In his current practice Ed served as an advisor on GASB standards to the 2003 and 2007 National Highway Cooperative Research Program studies entitled "A Review of Department of Transportation Compliance with GASB 34 Compliance." These studies determined and catalogued how the 50 state Departments of Transportation were implementing the infrastructure reporting requirements of GASB 34. Ed is also a member of the Maryland Society of CPAs and the Government Finance Officers Association.

John Good

John Good is an Executive Director in the national office of Ernst & Young's America's professional practice. John has 25 years of experience including six years with EY's national office. Prior to joining the national office, John spent 19 years directly serving EY's largest state clients and other local government entities. John develops firm guidance and consults with engagement teams on complex governmental accounting, auditing and financial reporting issues. He is involved with developing and presenting the firm's governmental accounting and auditing training as well as external governmental accounting and auditing publications. John has also served on a number of GASB task forces and research roundtables on emerging GASB standards.

Kathy Lai

Katherine Lai is an assurance partner in the public sector practice of Crowe Horwath LLP. She has led audits of numerous large, complex governmental entities, utilities, transportation entities, K-12 school districts and higher education institutions on the West coast for approximately 17 years. Examples of her current and past clients include the City of Los Angeles, the California State University, Los Angeles Community College District, Los Angeles Unified School District, Los Angeles Department of Water and Power, Metropolitan Water District of Southern California and the Los Angeles County Metropolitan Transportation Authority.

Jeffrey Markert

Jeff Markert, CPA, is a Partner with KPMG LLP with more than 22 years of experience serving state and local governments. Jeff recently transferred to KPMG's Department of Professional Practice in New York City. In this role, he devotes significant time to emerging issues related to governments, including working with GASB in the development and implementation of new standards and providing technical assistance and training to KPMG personnel throughout the United States. Prior to joining KPMG's Department of Professional Practice, Jeff spent 19 years in KPMG's Chicago office and was the practice leader for KPMG's Midwest public sector audit group. In this role, Jeff was responsible for government audit services and also served as the engagement partner for many of their larger and more complex state and local government entities.

Tamara Miramontes

Tamara Miramontes is a partner in the Las Vegas office of Eide Bailly LLP. She has more than 22 years of public accounting experience providing audit services to local government clients including counties, cities and school districts as well as nonprofit organizations. This experience encompasses both financial reporting issues as well as complex single audits. Tamara has previously served as the designated GAQC audit partner and currently serves on the firm's government services group advisory board.

Flo Ostrum

Flo Ostrum is a Partner and the National Professional Practice Director – Government and Not-for-Profit for Grant Thornton LLP. She serves as the technical accounting and auditing resource for Grant Thornton's Public Sector and Not-for-Profit engagement teams and clients. She is based in the Fort Lauderdale, Florida office, with responsibility for serving clients throughout the Firm. Her responsibilities include consulting with teams on challenging Uniform Guidance issues; performing technical reviews of not-for-profit and public sector clients; representing the Firm on various AICPA task forces; assisting with Inspector General examinations and reviews; and working with engagements audited under *Government Auditing Standards*. Flo serves on the AICPA Not-for-Profit Conference planning committee. Flo holds a Master and Bachelor of Science in Accounting from the University of Florida.

Reem Samra

Reem Samra is a Director for Deloitte in Assurance & Advisory Services. She has over 25 years of diversified audit and accounting experience serving state and local governments, higher education institutions, governmental and not for profit health care institutions and other not for profit entities. Reem is a firm designated specialist for compliance auditing, developed and led training for governmental accounting, and compliance auditing across the firm. Reem serves as the deputy to the public sector industry professional practice director, responsible to oversee quality for public sector clients and previously served as deputy professional practice director for Deloitte's Dallas office. Reem also previously served as assistant to the previous Chairman of the American Institute of Certified Public Accountants' Governmental Accounting and Auditing Committee.

Bob Scott

Bob Scott is Chief Financial Officer/Assistant City Manager for the City of Carrollton, Texas where he has responsibility for all aspects of the City's financial operations. He has a Masters degree in Accounting and a Bachelor of Science degree in Political Science from Texas Tech University. Mr. Scott began his career in public accounting, ultimately serving as an audit manager with responsibility for a large number of governmental clients. Bob has extensive experience in accounting and financial reporting issues having served on various GASB review committees and taskforces. He has been a reviewer for the last three editions of GFOA's "Governmental Accounting, Auditing, and Financial Reporting" (known as the "Blue Book") and various other GFOA publications. He is a past chair for GFOA's Committee for Accounting, Auditing and Financial Reporting (CAAFR) and has served on the GFOA's Executive Board. He is also active with the AICPA having served on the Governmental Accounting and Auditing Committee and more recently on the taskforce for the Audit Committee Toolkit for Governmental Organizations. While in public accounting, he served as a Practice Fellow for the GASB and later as representative to the Governmental Accounting Standards Advisory Committee. In 2008 the AICPA named him the outstanding CPA in local government.

Kevin Smith

Kevin Smith is a Partner in Crowe Horwath's Dallas/Fort Worth office, he has over twenty years of experience in public accounting. Prior to joining Crowe Horwath, Kevin was a partner in with KPMG LLP. He has significant experience with state and local governmental and special purpose providing financial statement and grant compliance auditing and advisory/consulting services. His past clients have included several billion dollar governmental entities including states, counties, municipalities, PERS, airport authorities, tollways and other special purpose governments. Additionally, he has served a speaker on a variety of topics for the AICPA, various state Government Finance Officers Associations, the Association of Governmental Accountants, the International Bridge Tunnel and Turnpike Association conferences, and as an instructor at the Southwest School of Government (for which he is past Advisory board member). He serves as a GFOA Certificate of Excellence review team member and is a member of the AICPA, TSCPA, GFOA, the GFOA of Texas, and the Association of Governmental Accountants. Kevin received his Bachelors of Science in Accounting, with honors from East Central University in 1991. He has been a practicing certified public accountant since 1991.

Michelle Watterworth

Michelle Watterworth is in charge of the professional standards practice for Plante Moran's governmental industry. Michelle's responsibilities involve oversight of the technical aspects of Plante Moran's governmental practice including implementation and continued compliance with auditing and governmental accounting standards as well as responsibilities for training the staff serving in this industry. Michelle also leads the various technical client training efforts, including live and webinar-based training opportunities focused on providing easy-to-understand applications of the governmental accounting standards. In addition, Michelle is a nationally recognized speaker on GASB matters and a member of the professional standards committee of the Michigan chapter of the GFOA. Michelle also serves as the co-leader of Plante Moran's single audit practice. As such, she is ultimately responsible for staff training, client education and oversight of approximately 500 single audits that the firm issues annually. Michelle's 20 years of experience working with clients in the governmental industry, providing audit and consulting services to various cities, pension systems, townships, villages, and special purpose governments, enables her to provide deep expertise to the clients she serves going beyond the role of a traditional auditor. In particular, Michelle has significant experience working with governmental pension systems and has led the implementation of GASB 67 and GASB 68 firm wide.

Walker Wilkerson

Walker Wilkerson, CPA, MBA, is a Principal with CliftonLarsonAllen and currently serves in National Assurance Leadership. Over the past 23 years, Walker has provided audit and consulting services to a variety of state and local governments as well as nonprofit organizations and commercial entities. Walker has authored and delivered presentations for various groups and has served as an adjunct accounting professor for Florida Southern College. Walker serves as a member of the Certificate of Achievement Program Special Review Committee Member. He received his undergraduate training from The Citadel in Charleston South Carolina and an MBA from Florida Southern College.

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