

## Health Care Expert Panel Bios

### **Norman C. Mosrie (Chair)**

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 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. Norman received his Bachelor in Business Administration degree from Marshall University, where he currently serves on the Advisory Board to the College of Business.

### **Steven R. Blake**

Steve is currently a Managing Director and CFO for Avanti Hospitals, LLC (a 4-hospital system) and Paladin Healthcare Management, LLC (a healthcare management services company). He is also President and Owner of an accountancy corporation, licensed in the State of California. Previously, he served as the Chief Financial Officer and Executive Vice President, Finance of IHHI (then a public company) for over 9 years. He also served as Regional Vice President of Finance for Tenet, a position he held for over 17 years. In this position, Mr. Blake was responsible for the financial management of numerous Tenet assets covering five western states (California, Arizona, Washington, Nebraska and Texas). The IHHI hospitals were also assigned to him during part of his tenure with Tenet. He is a California licensed Certified Public Accountant including public accounting experience with international firms. Mr. Blake has over 30 years of experience in multi-hospital financial management. Concurrent with his MBA studies, Mr. Blake was a Research Assistant for the Health Policy Analysis Program- an advisory group to the Washington State Legislature and the Washington State Department of Health Services. Mr. Blake is past president and chapter advisor for the Southern California Chapter of the Healthcare Financial Management Association; a former member of the audit committee for the Hospital Association of Southern California and former trustee for the California Hospital Association.

### **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 Senior Vice President and Chief Financial Officer 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, Director of Managed Care Finance and Vice President of Finance. Staci has over 20 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.

### **William "Jody" Love**

Jody is a partner in KPMG's Healthcare and Life Science practice, based in Baltimore, Maryland. He has more than 22 years of experience providing audit services to healthcare providers, health systems, payors, medical research, life science companies and not-for-profit organizations in the Mid-Atlantic area. Jody has an in-depth knowledge of all facets of the healthcare and life science industry, including psychiatric and acute care hospitals, nursing homes, assisted living facilities, home health agencies, physician practice plans, managed care companies, bio-tech companies and continuing care retirement communities. He has served as the partner for many large for-profit and not-for-profit healthcare systems. Jody has significant experience with the registration process and reporting requirements for tax-exempt offerings. He has also been involved in providing assistance to the organizations he has served related to their quarterly financial reporting. He has many years of experience with Medicare, Medicaid and other payors, including reimbursement estimates and other statutory reporting matters. Additionally, he has experience with the NAIC statutory reporting requirements. Mr. Love leads the Baltimore office Local and Senior Action councils; is a national instructor for KPMG Healthcare professional development courses; serves on the Board of the First Tee of Baltimore, a Baltimore not for profit organization, which brings character education through the game of golf to young people in the Greater Baltimore area; serves on the Alumni Board of St. Paul's School in Baltimore, MD; leads a fundraising event annually with his father and has generated more than \$100,00 for the Make A Wish and One Love Foundations.

### **Lindsey Roe**

Lindsey is a Partner in EY's Chicago Health Care practice and has over fourteen years of experience performing and managing audit services for SEC registrants, large and small community-based health providers, nonprofit, multilocation health systems, academic medical centers and other health-related

organizations, as well as non-health not-for-profit organizations and foundations. In addition to serving clients, Lindsey dedicates her time to teaching and mentoring. She has presented numerous times at the AICPA National Health Care Conference and hosted various HFMA webcasts and events. She is credited for her contributions to the AICPA Audit and Accounting Guide for Health Care Entities, the annual Audit Risk Alert for Health Care Entities and other publications issued by the HFMA. She participates annually as an instructor for the firm's various learning initiatives, and recently hosted a nationwide webcast for both EY professionals and clients regarding health care revenue recognition. She also serves as a member of the Indiana Society of Certified Public Accountants.

### **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 for more than 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, and hospitals and healthcare systems. 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 AICPA Revenue Recognition Task Force and the Healthcare Financial Management Association Principles and Practices Board.

### **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.

### **Dawn M. Stark**

Dawn is a healthcare audit partner in Plante Moran's Columbus office. She serves as Plante Moran's Healthcare Technical Leader. Dawn has more than 19 years of experience focused on providing services to healthcare organizations, including hospitals and health systems, senior living, and other healthcare related entities. As part of her role at Plante Moran, she assists in the development of firm guidance, conducts engagement quality review for the firm's healthcare clients, and consults on complex accounting and reporting issues for healthcare organizations. Dawn is also a frequent speaker on healthcare industry accounting and auditing topics at local, regional, and national events. She also serves as a member of the AICPA National Healthcare Conference Committee, Healthcare Financial Management Association, and Ohio Society of Certified Public Accountants.

### **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 20

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.