



AICPA State and Local Government Expert Panel
2020-2021
Member Biographies

Michelle Watterworth (Chair)

Michelle is the partner in charge of Plante Moran's national public sector professional standards practice, focused on addressing emerging issues and compliance. She oversees the technical aspects of accounting and auditing matters for the governmental, K-12, and higher education industries, along with the firmwide single audit practice. With almost 30 years of experience serving public sector entities of all types and sizes, Michelle ensures the firm's high-quality standards are met while at the same time helping both clients and staff make sense of what seems to be more and more complex standards. Michelle leads various internal and external training programs, including those sponsored by the AICPA, state GFOA organizations and other industry associations. In addition to her involvement in the AICPA State and Local Government Expert Panel, Michelle currently serves on several committees including the AICPA Governmental and Not-for-Profit Training Committee and the Michigan Committee on Governmental Accounting and Auditing.

Tony Boras

Tony is a senior manager in Crowe's Assurance Professional Practice (APP) group, which is Crowe's national office. As a member of APP, Tony provides technical guidance on governmental and not-for-profit accounting and auditing matters to the firm's professionals and clients. He also participates in the firm's internal quality review and performs preissuance reviews of audit engagement deliverables. Tony has authored various newsletters and comment letters to accounting proposals on behalf of Crowe. He has also developed and/or lead Continuing Education Training programs related to the Yellow Book, Uniform Guidance Auditing and GASB Statement Implementation. Prior to joining Crowe's national office, Tony served as a senior manager in the public sector services audit practice providing auditing and consulting services to governmental and not-for profit organizations. Tony has experience with many types of governmental entities, including cities, counties, townships, K-12 school districts, public 4-year universities, community colleges, state and local pension & other postemployment benefit plans, transportation and other business-type activity entities, public risk insurance pools, and joint power authorities. Tony has a Bachelor of Science in Accounting degree from Marquette University.

David Bullock

David is an Assurance Services Partner in Macias Gini & O'Connell LLP's San Francisco Bay Area practice with over 23 years of professional experience providing auditing, accounting, and consulting services to the public and private sectors. David serves state, county, city and special district governmental organizations that serve all areas of government, including transportation, pension, and utilities. David is a thought leader in MGO's State and Local Government Industry Line and is involved in making decisions and setting firm-wide policies on technical auditing, accounting and financial reporting matters. David is a frequent speaker, providing presentations throughout California, including the CalCPA's Governmental Accounting and Auditing Conferences, California Society of Municipal Finance Officers, the California State Association of County Auditors, and many other State and local organizations.

Sara Dempsey

Sara Dempsey, CPA, leads Weaver's firm-wide Public Sector assurance practice, which performs financial audits for more than 175 state and local government agencies across Texas. Leveraging her 15 years of government audit experience, Sara leads financial and compliance audits for cities, school districts and other local agencies, helping them prepare for new audit pronouncements and continually improve their

financial reporting. She also sets direction for Weaver's government practice, refines firm methodologies, and ensures high-quality work across engagements. Sara is a CPA and a member of the AICPA as well as the Government Finance Officers Association.

Sharon Edmundson

Sharon Edmundson, MPA, CPA is currently the Director of the Fiscal Management Section of the State and Local Government Finance Division of the North Carolina Department of State Treasurer. She also currently serves as adjunct faculty at the School of Government at the University of North Carolina at Chapel Hill. Sharon received her BS in Business Administration with a concentration in accounting from the University of North Carolina at Chapel Hill, and a Master in Public Administration at North Carolina State University. She is a member of the North Carolina Association of Certified Public Accountants and has twice chaired the Governmental Accounting and Auditing Committee. She has twice received the Outstanding Member in Government award from the NCACPA. She also for six years on the Committee on Accounting, Auditing, and Financial Reporting for the Government Finance Officers Association. Sharon is a graduate of Leadership North Carolina, Class XXII.

Susan Friend

Susan Friend, CPA, has more than 25 years of experience specializing in the governmental arena. She is a Director at BDO in their National Assurance Nonprofit and Government group. She serves as the technical accounting and auditing resource for BDO's Government Sector 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 and complex auditing, accounting and financial reporting issues and performing quality control reviews. Prior to joining BDO, Susan served as the Director of the Accounting Division for one of the largest counties in the country where she was responsible for financial reporting. Prior to this experience, Susan served as an audit partner for governmental audit engagements in New York State and South Florida. Susan currently serves on the GASB Financial Reporting Model Task Force, as well as the Florida Institute of Certified Public Accountants State and Local Government Committee and the Florida Government Finance Officers Association Technical Resources Committee. She is also is a former member of the Government Finance Officers Association Committee on Accounting, Auditing, and Financial Reporting.

John Good

John Good is a Managing Director in the national office of Ernst & Young's America's professional practice auditing. John has 29 years of experience including 10 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.

Michelle Horaney

Michelle is a partner and member of RSM's National Professional Standards Group and leads the Firm's national education practice. Michelle provides financial and compliance audit quality control reviews and consults on accounting and financial reporting matters to clients in the public sector, which includes higher education, nonprofit entities and governmental entities (cities, counties, school districts, Native American tribes and special purpose governments). She assists engagement teams with complex audit, accounting and compliance matters. Michelle is a subject matter expert for the accounting and reporting

of alternative investments. Michelle assists in development of the firm's audit policies and updating of audit and accounting manuals and guidance. She also assists with the development and updating of the firm's manuals and tools related to performing Single Audits and program specific audits which include guidance specific to student financial assistance programs. Michelle is involved in developing and teaching professional education courses on a national and regional level, both internally and externally.

Jeffrey Markert

Jeff Markert, CPA, is a Partner with KPMG LLP with more than 25 years of experience serving state and local governments. Jeff is the lead partner for State and Local Government in 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. Jeff was also the chair of the AICPA Statement and Local Government Expert Panel from 2013 through 2017. 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.

Tonya Moffitt

Tonya Moffitt is the Managing Partner of Merina+Co. She specializes in and has over 18 years of experience performing and managing governmental audits. Tonya is a Co-Chair of the Accounting Standards Review Committee for the Oregon Government Finance Officers Association, former Chair and current member of the Oregon Society of CPA's Government Strategic Committee, Oregon Board of Accountancy Complaints Committee and Portland State University's Accounting Advisory Board Member. She is also a reviewer for the Government Finance Officers Association's Certificate of Excellence in Financial Reporting Award program and has assisted several of our clients in their initial submission and retention of the award. She received her Bachelor of Science in Accounting from Portland State University, followed by a Master of Science in Financial Analysis. Tonya is a licensed CPA in Oregon, Washington and Hawaii.

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.

Chris Pembrook

Chris Pembrook, MBA, CGAP, CPA, CRFAC is a Shareholder at Crawford & Associates, P.C. The accounting firm is located in Oklahoma City, Oklahoma, and specializes in providing auditing, consulting, and accounting services solely to governmental entities. Prior to joining the firm, he served as the Chief Financial Officer of the Oklahoma Police Pension & Retirement System and the Deputy Director of the Local Government & Special Services Division of the Oklahoma State Auditor & Inspector's Office.

Christopher Salem

Chris Salem, CPA is a Director at PricewaterhouseCoopers' National Quality Organization and is focused on technical accounting and financial reporting matters related to education, healthcare, not-for-profit, and governmental entities. Prior to his role at the National Office, Chris served not-for-profit health care systems, governmental health care providers and both public and private entities in a variety of industries. In addition, he has experience performing audits under the Uniform Guidance Compliance Supplement, as well as audits of employee benefit plans. Chris holds a B.A in Accounting from Western New England University and a Master's Degree in Accounting from the University of Connecticut. He is a licensed CPA in the states of New Jersey, Florida and Connecticut, and is a member of the American Institute of Certified Public Accounts.

Reem Samra

Reem Samra is a Managing Director for Deloitte in Assurance & Advisory Services. She has over 30 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 currently serves as the national industry professional practice director for state and local government, higher education, not for profit and compliance sectors. In this capacity she is responsible to oversee quality of the firm's services for these sectors, developing and presenting training, and consulting with teams on industry matters. Reem is a frequent speaker at state and local government industry conferences and has served on various GASB task forces.

Anita Supinski

Anita is a CLA National Assurance Technical Group principal who works primarily with state and local government engagements. Anita serves as the CLA State and Local Government Industry Assurance Leader and manages the efforts of the CLA GASB GAAP Implementation Task Force. Additionally, her responsibilities include being a firm-wide technical resource for the governmental agencies audit and assurance practice and quality review of assurance engagements of government agencies. Anita also develops and conducts training sessions for audit and accounting staff within the firm. Anita is an experienced member of peer review teams and is involved with the firm's peer review and internal inspection process.