Objective: To provide an opportunity for the federal community to learn about others’ experiences with using managerial cost accounting beyond just the traditional use for calculating widget-based user fees.

8:00 – 8:25 Arrival / Check-in to Main GAO Headquarters Building

8:30 – 8:35 Opening Remarks
   -- Wendy Payne, CGFM, CPA, MPA, Executive Director, FASAB

8:35 – 9:25 Benchmarking Processes, Controls, and Costs
   -- Jay Hurt, CGFM, Chief Financial Officer, Federal Student Aid, U.S. Department of Education

   -- Larry White, CMA, CFM, CPA, CGFM, Executive Director, Resource Consumption Accounting Institute

10:15 – 10:30 Break

10:30 – 11:20 The ABCs of the FBI—What is the Cost to Train a Special Agent?
   -- Kamile Narine, Accounting Section Chief, Finance Division, Federal Bureau of Investigation, U.S. Department of Justice

   -- Sandy Van Booven, CPA, CFE, Director of Finance, National Reconnaissance Office

12:10 – 12:30 Closing Remarks
   -- Debra Bond, Deputy Controller, Office of Management and Budget
**Speaker Bios**

**Debra Bond**

In November 2009, Debra Bond assumed the role of Deputy Controller of the Office of Federal Financial Management within the Office of Management and Budget (OMB). As Deputy Controller, she is responsible for helping coordinate OMB's efforts to initiate government-wide improvements in all areas of financial management, including financial reporting, improper payments, open government, and real property management.

Prior to her current position, Ms. Bond served as the Chief Financial Officer of US Immigration and Customs Enforcement (ICE) agency within the Department of Homeland Security (DHS), managing budget, finance, acquisition, and asset management matters. She moved to ICE from the US-VISIT program in DHS, where she served worked on initiatives to improve coordination of terrorist screening efforts in the Federal government.

Earlier, Ms. Bond served in multiple capacities within OMB, including Policy Analyst in the Office of Information & Regulatory Affairs working on labor issues. Later, Ms. Bond moved to various Resource Management Offices (RMOs) including the Labor Branch, Justice Branch, and the Homeland Security Branch, where she concentrated on immigration policy and biometrics policy.

Ms. Bond holds a Masters Degree in Public Administration from North Carolina State University and a Bachelors Degree in Political Science from the University of North Carolina at Chapel Hill.

**Jay Hurt, CGFM**

Jay Hurt has over 18 years experience in federal financial management. In his current role as the CFO of Federal Student Aid, he promotes sound financial management in the distribution of over $130 billion in grant, direct loan, and loan guaranty assistance annually. In previous jobs, Mr. Hurt was a consultant for IBM, PricewaterhouseCoopers, and American Management Systems. He has an undergraduate degree from the University of Richmond and an MBA from the University of Michigan.

**Kamile Narine**

Kamile Narine is currently the Accounting Section Chief of the Finance Division for the FBI. The accounting section consists of over 100 FBI employees with an additional 30 contractors and an annual budget of approximately $7.5 billion. His span of control is comprised of establishing accounting policies and procedures in compliance with US Generally Accepted Accounting Principles, Accounts Payable, Accounts Receivable, Inter-Agency Reimbursable agreements, Debt Collection, Asset Management, Travel Management, Financial Statements reporting, external and internal audit compliance and coordination, OMB A-123 internal controls and internal controls on the financial management system. He is also responsible for policies and procedures pertaining to the complete and accurate recording of all financial transactions throughout the FBI including the overseas operation. He is also currently the Business Operations financial executive over a new financial management system and a new asset management system. Mr. Narine began at the FBI eleven years ago as a financial auditor in the Miami Office and then relocated to DC to work with the Internal Inspection Division as an Information Systems Auditor on mainframe applications.
Prior to working for the FBI, Mr. Narine worked as an Accounting Manager for UPS, International Region, for nine years. His experience included financial systems implementation in foreign countries and financial statement reporting in the accounting office in Miami. He also worked as a Cost Accountant for UPS to determine pricing formulas for the international customers. Mr. Narine has a B.S. in Accounting, a M.S. in Accounting and a M.S. in Information Systems Technology. He is the recipient of the FBI Director’s Award, considered one of the most prestigious awards within the FBI.

Sandy Van Booven, CPA, CFE

Sandy Van Booven has been a federal government accountant, auditor, and manager for over twenty years, with seven years experience in commercial sector accounting and compliance (defense-related), and nine years experience in Offices of Inspectors General. Beginning in 2001, she served in the Central Intelligence Agency at the National Reconnaissance Office (NRO), Office of Inspector General (OIG), and was assigned the NRO Director, Finance in 2007.

Ms. Van Booven began her career in the Defense Contract Audit Agency residential office of a major defense contractor and subsequently held accounting and management positions at two commercial defense contractors, where she managed all corporate internal operational and compliance audits and served as the company compliance officer, interpreting federal regulations for management and employees. Her four year assignment at the NRO OIG included planning, managing, and executing complex federal financial and performance audits, investigations and inspections. She managed the NRO OIG financial audit team and oversaw the contract audit of the financial statements. As NRO Director Finance, she led the NRO efforts to achieve the first consecutive clean audit opinion (FY2009 and 2010) in the Intelligence Community. She is a member of the Association of Government Accountants and the Association of Certified Fraud Examiners.

Larry R. White, CMA, CFM, CGFM, CPA

Larry White is the Executive Director of the Resource Consumption Accounting (RCA) Institute. He retired from the US Coast Guard as a Captain with over 28 years of service, 21 years in financial management and accounting. His service included Commanding Officer of the Coast Guard Finance Center and Deputy Chief Financial Officer and Chief, Office of Financial Policy and Systems, at USCG Headquarters in Washington, DC.

Mr. White holds a bachelors degree from the US Coast Guard Academy and an MBA from Columbia University. His professional activities have included member of the Association of Government Accountant’s Professional Certification Board for the CGFM certification, member of the International Public Sector Accounting Standards Board, and Chairman of the Board of the 65,000 member Institute of Management Accountants.