

**Anton van der Merwe**

Anton van der Merwe, a principal of Alta Via Consulting, has specialized in ERP system implementations with an emphasis on management accounting and decision support for twenty five years. Anton has been actively engaged in advancing principles for management accounting and has published numerous articles, most notably the Case for RCA series, the Management Accounting Philosophy series and the Debating the Principles series. His consulting and implementation experience covers several generations of SAP systems and a newly developed in-memory BI costing application called proEO that supports principle-based management accounting.

Anton was instrumental in the conception of Resource Consumption Accounting (RCA) and received the CAM-I Bonsack Award in 2006 for his contribution to management accounting. RCA is the only principle-based management accounting approach available in the market today. Anton was a member of the International Federation of Accountants' (IFAC) task force that wrote a principle-based international good practice guide (an IGPG) for management accounting, and he co-authored the IMA's Managerial Costing Conceptual Framework (MCCF). The MCCF outlines a framework and principles for management accounting to provide effective decision support information. Anton also currently serves as an Editorial Board member for Cost Management magazine.

Anton holds the following academic qualifications: an Associate Degree in Mechanical Engineering, a Baccalarius Commerci (B. Comm) in Economics and Transportation Economics, and an MBA. The latter included a thesis that entailed an international research project into 180 companies on the German management accounting approach – Grenzplankostenrechnung (GPK).

**Dawn Sedgley**

Dawn Sedgley, founding principal of Alta Via Consulting, has been a leader and subject matter expert in ERP design, implementation, testing, and advisory capacities for over 20 years. Dawn has experience in both the private and public sectors within the areas of Budgeting, Planning, Management Accounting, and Effective Enterprise Management. Dawn's mission for Alta Via Consulting is to remain at the forefront of advanced strategic and managerial accounting practices within sophisticated ERP environments. Her vision for Alta Via has been realized by fostering the company's international reputation and developing a team of highly specialized consultants.

Key aspects of Dawn's role include, operating as project lead and knowledge consultant for full-lifecycle system integration projects; Management accounting conceptual design; business process re-engineering; implementation of best practices; managing various projects and project teams simultaneously; and, in-depth business case analysis. By performing and monitoring these events, Dawn successfully addresses client's corporate and project expectations, through sound recommendations and effective enterprise optimization solutions.

Dawn's expertise in managerial accounting and SAP systems led her to co-author *The 123s of ABC in SAP*, published by Wiley in 2001. She graduated from Purdue University with a Bachelor of Science degree in Financial Planning, and completed her MBA, with concentrations in Logistics & Transportation and Information Systems, from the University of Tennessee in 1992. For the last 8

years she has been working with the Deputy Assistant Secretary of the Army for Cost and Economics to transform their management accounting processes and decision support information.

### **Steven Kidd**

The American University: Bachelor of Arts; Liberal Studies in Math and Science.

The American University: Masters in Public Administration; Concentration in Urban Management.

Steven Kidd left a 17 year career as a firefighter in New Jersey to pursue his education at The American University in Washington, DC. As a top scholar, Steve was selected for the Presidential Management Internship (PMI) program (now known as the Presidential Management Fellows program). He turned down the offer to join the PMI program after being recruited by the District of Columbia Government. Steve held positions including Budget Officer for the District's Office of Finance and Resource Management, and Financial Officer for the District's Office of the Chief Technology Officer. He worked on many projects while in the D.C. government including being the point person on outsourcing the vehicle maintenance for the Metropolitan Police Department.

Steve left the D.C. government to spend time consulting. One of Steve's accomplishments was a contract with the United Nations Development Program to create an initial financial framework for the Somalia Transitional Government. The effort focused on designing control points and oversight requirement required to attract investment from the European Union.

Mr. Kidd joined the Federal government in 2004. He currently works for the U.S. Department of Agriculture's Animal and Plant Inspection Service (APHIS). Steve efforts in APHIS focus on business improvement. His latest project has been the project leader for modernizing user fees for the Agency's Agricultural Quarantine and Inspection (AQI) program. The AQI program is a joint effort between APHIS and the Department of Homeland Security's Customs and Border Protection to protect U.S. from invasive agricultural diseases, plants, and pest that threaten U.S. agriculture. He is also the Agency representative to the Consortium for Advanced Management-International (CAM-I) and is a co-chair of the Performance Management interest group. Steve has been instrumental in the development of the CAM-I Performance Management Framework.

### **Adam Crahen**

Adam Crahen has served the Department of the Interior (DOI) for over ten years and has an extensive background in reporting systems including Tableau, SAP Business Objects, SAP Business Planning & Consolidation, Crystal Reports and Hyperion. Mr. Crahen is currently a Systems Accountant in the Office of Financial Management and a reporting lead for the Department. His recent accomplishments include developing interactive heat maps for DOI's FY 2013 Agency Financial Report and migrating DOI's financial integrity scorecard to Tableau.

Before joining the Office of Financial Management in October 2012, Mr. Crahen worked for CACI International, Inc. as the Primary System Administrator for the Department of the Interior's consolidated financial reporting system (August 2008 to October 2012). In this role, he supported over 215 users, built and maintained system applications and ensured data integrity. Additionally, Mr. Crahen prepared all financial reports for the Equal Employment Opportunity Commission and the National Labor Relations Board.

Earlier, Mr. Crahen served the National Park Service as a Financial Analyst from July 2003 to August 2008. There, he was responsible for financial and budget execution reporting. Mr. Crahen graduated with honors from Canisius College.

### **Regina Kearney**

Currently, Ms. Kearney is the Senior Advisor to the Deputy Controller in the Office of Federal Financial Management. In this role, Ms. Kearney's is responsible for providing analysis of Federal Financial Management initiatives including, federal accounting standards, financial reporting policy, and financial statement issues. Prior to joining the Office of Management and Budget in November of 2007, Ms. Kearney worked at the Department of Defense (DOD). While at DOD, Ms. Kearney's responsibilities included setting accounting policy for the department and progressing the reporting of environmental liabilities across DOD. Earlier Ms. Kearney supported the Marine Corps as an accountant within the Defense Finance and Accounting Services. There she was responsible for reporting on funds execution and reconciling Funds Balance with Treasury for the Marine Corps.

### **Wendy Payne**

Ms. Payne manages the research staff supporting Board deliberations. Prior to joining the staff of the Federal Accounting Standards Advisory Board (FASAB) in 1991, Ms. Payne worked in the utility field. Her experience includes consumer advocacy and corporate financial planning. She served as an auditor and expert witness for the Public Staff of the North Carolina Utilities Commission. She represented the Navy's interests in utility rate cases throughout the country while employed by the Naval Facilities Engineering Command. With Potomac Electric Power Company, Ms. Payne was responsible for long-term financial forecasting, cash planning, and bond rating agency presentations. Ms. Payne graduated with distinction from the University of Virginia with a Bachelor of Science degree in commerce. She received a master's in public administration from George Mason University. She is a Certified Public Accountant licensed in the state of North Carolina and a Certified Government Financial Manager. She is a member of the American Institute of Certified Public Accountants and the Association of Government Accountants.

### **Melissa Loughan, CGFM, CPA**

Ms. Loughan, who joined FASAB in April 2002, began her federal career at the Department of Commerce, Office of Inspector General where she performed financial statement audits as required by the Chief Financial Officer's Act of 1990. Ms. Loughan also worked for the Department of Justice, Office of Inspector General for two years as a technical reviewer over financial statement audits. As an audit manager, Ms. Loughan worked on several first clean audits in the federal government. Ms. Loughan returned to the Department of Commerce to join the Chief Financial Officer's office. There, she prepared the Department's first Accountability Report for fiscal year 1999, which included the Department's first clean audit opinion and the Department's second Accountability Report for fiscal year 2000, which received the Certificate of Excellence in Accountability Reporting. Ms. Loughan was also responsible for other financial management activities, including audit follow-up, financial policy updates, and working on the Department's Government Performance and Results Act Task Force. As a result of her accomplishments toward improved financial management and reporting, Ms. Loughan received four Bronze Medals, the highest honorary award granted by the Inspector General. Ms. Loughan graduated with honors from Mary Washington College, receiving a BS in business administration and accounting. She is a Certified Public Accountant in the Commonwealth of Virginia.

and is a member of the American Institute of Certified Public Accountants and the Association of Government Accountants.

### **Ross Simms, CIA, CPA**

Since joining FASAB in May 2005, Mr. Simms' projects have focused on the federal reporting model; codification of accounting and financial reporting standards contained in the AICPA Statement on Auditing Standards; the hierarchy of generally accepted accounting principles; and conceptual guidance for distinguishing basic information, required supplementary information, and other accompanying information. Prior to joining FASAB, Mr. Simms served in various capacities at the Federal Deposit Insurance Corporation Office of Inspector General, including Director of Financial Management Audits. Mr. Simms is a Certified Public Accountant and Certified Internal Auditor. He graduated from Jackson State University with a bachelor of science in accounting and received a master's in business administration from Mississippi State University. Mr. Simms is a member of the American Institute of Certified Public Accountants and the Association of Government Accountants.

### **Monica Valentine, CGFM, CPA**

Ms. Valentine has worked on the accounting standard for liabilities, as well as other related FASAB interpretations, technical bulletins, and technical releases. She is currently the lead staff member for the Accounting and Auditing Policy Committee, a permanent committee of the FASAB. Ms. Valentine is also involved with the natural resources, credit reform, and inter-entity costs projects; and is beginning preliminary research on the leases project. Ms. Valentine also serves as the Contracting Officer's Technical Representative (COTR) for the FASAB Codification Volume II project. Prior to joining the FASAB staff in 1991, Ms. Valentine worked as an Audit Manager with the public accounting firm of KPMG. Ms. Valentine served several different audit client industries while with KPMG, such as the banking, education, nonprofit, and local government industries. Ms. Valentine graduated with honors from Howard University receiving a bachelor's degree in business administration with a concentration in accounting. Ms. Valentine is a Certified Public Accountant in the District of Columbia and a Certified Government Financial Manager. She is a member of the American Institute of Certified Public Accountants and the Association of Government Accountants.

### **Robin Gilliam, CPA, PMP**

Ms. Gilliam joined FASAB in September 2013. She has over 27 years of accounting experience with over 16 years in the federal government. She began her career at the Census Bureau working on their audited Financial Statements. There she developed strong systems accounting skills. From 2000 to 2003, she worked for the Department of Commerce (DOC) on their core financial system (CFS). Working with the DOC agencies, she led the effort to develop many general ledger subsidiary reports. From 2003 to 2012, she worked for the Department of Treasury, Financial Management Service (FMS) on the Governmentwide Accounting Modernization Project. In addition, she was FMS's liaison to JFMIP and FSIO helping to develop the required Treasury CFS requirements and the Standard Reimbursable Business Processes. She also took the lead, working with a diverse group of agencies, to develop the Interagency Agreement (IAA) form to standardize reimbursable agreements across the Government. From 2008 – 2012, Ms. Gilliam worked closely with OMB and agencies to develop financial data standards and policies for which she wrote and contributed to Treasury Financial Manuals (TFMs). Prior to coming to FASAB, she worked at the Department of Labor as a systems accountant/customer liaison on their CFS. She gained significant insight into the world of shared services, cloud computing and the hard work and effort agencies encounter in implementing a CFS.

Ms. Gilliam has a Bachelor's degree in Art from Goucher College and a Certificate in Accounting from UMBC. She is a Certified Public Accountant, Project Management Professional, and is a member of the Association of Government Accountants.

**Domenic Savini, CPA, CMA, CGMA, MSA**

Mr. Savini began his career with the Defense Contract Audit Agency (DCAA) where he supervised both mobile and resident audit teams performing a host of compliance, operational and financial statement audits. While serving as a customer service liaison with both the Department of Transportation-Maritime Administration and Department of the Navy, Mr. Savini developed DCAA's first-ever Maritime Audit Plan. As a result of his accomplishments, in 1998 he was selected for the prestigious Director's Fellowship Program. Mr. Savini also worked for the Department of the Navy's Military Sealift Command as a financial analyst and contract negotiator. In that capacity he was primarily responsible for financial management of the Navy's multibillion dollar Maritime Pre-positioning Ship program. Mr. Savini served in several prominent positions with the Department of Housing and Urban Development's (HUD) Real Estate Assessment Center (REAC). Notably, as Director of REAC's Public Housing Authority (PHA) Finance Division, he directed the financial assessment and GAAP conversion of HUD's 3200 Public Housing Agencies and was also responsible for developing nation-wide financial analysis training for both HUD and PHA staff. Immediately prior to joining FASAB, Mr. Savini held the prestigious position of Director of Finance & Administration with the Smithsonian Institution's Sackler/Freer Galleries of Art. As a result of his accomplishments toward improved Smithsonian financial management and reporting, Mr. Savini's financial reporting model was adopted by the Institution and served as the foundation for subsequent Board reporting. Mr. Savini is a member of the Government Finance Officer's Association (GFOA) Special Review Committee and frequently speaks at conferences around the country. Mr. Savini has a bachelor's degree in accounting from Kean University and a master's degree in general administration from Central Michigan University. He is licensed in New Jersey and Virginia. He is a member of the American Institute of Certified Public Accountants and the Virginia Society of Certified Public Accountants.