

Health Care Expert Panel Bios

Dawn M. Stark (Chair)

Dawn is a healthcare audit partner in Plante Moran's Columbus office. Dawn has more than 20 years of experience focused on providing services to healthcare organizations, including hospitals and health systems, senior living, and other healthcare related entities. She serves as Plante Moran's Healthcare Technical Leader. As part of her role at Plante Moran, she oversees the engagement quality review process for the firm's healthcare clients, assists in the development of firm guidance for implementation of accounting standards, and consults on complex accounting and reporting issues for healthcare organizations. She serves as a member of the AICPA National Healthcare Conference Committee, Ohio Society of Certified Public Accountants and Health Care Financial Manager's Association (HFMA). She is also a board member of the Central Ohio HFMA chapter and HFMA's Principle and Practices Board.

Jay D. Adkisson

Jay is an audit partner in RSM's Chicago office. He has over 30 years of experience focused on serving health care organizations, including hospitals and health systems, senior living organizations, physician clinics and specialty providers. Jay provides training on audit and accounting topics specific to the health care industry both internally and externally. He has served on the planning committee for the AICPA's National Health Care Conference and Health Care Industry Revenue Recognition Task Force, including the Task Force's CCRC subcommittee. Jay previously served on the AICPA Health Care Expert Panel from 2013–2015.

Douglas M. Coffman

Doug is the Sr. Vice President of Finance/CFO of West Virginia University Health System, (WVUHS or WVU Medicine). Prior to moving to WVUHS in 2015, he was the Vice President of Finance/CFO for 15+ years at United Hospital Center (UHC), a 250+ bed community hospital and a member facility in WVU Medicine. Doug was also previously employed by Ernst & Young for a number of years in their audit division. He received a Bachelor of Science (Cum Laude) from West Virginia University and a Masters of Business Administration from West Virginia Wesleyan College. Doug is a member of the AICPA and a member and former board member of the Health Care Financial Manager's Association (HFMA). He has served as the Chairman of the Board within family of YMCA and is also a Member of the United Way. Doug enjoys golf and snow skiing.

Christina Dutch

Chris is an audit partner and leads the not-for-profit technical accounting team in PwC's National Office, focusing on healthcare, higher education, and governmental entities. Chris has significant experience helping clients evaluate complex transactions, writing thought leadership, and leading a variety of different audit engagements, including extensive experience with Uniform Guidance requirements. Chris has a B.S. in Civil and Environmental Engineering from Clarkson University and an M.B.A. from the University of Rochester's Simon School of Business. She is a current member of the AICPA Not-for-Profit Entities Expert Panel and Governmental Audit Quality Center Executive Committee.



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Trent Fast

Trent is a principal in the National Assurance Technical Group (NATG) of CLA in Owatonna, Minnesota, serving as the NATG industry leader for the health care industry. His role as the health care industry assurance leader in the National Assurance Technical Group includes overseeing the quality review process for the group, implementation of accounting standards, and providing consultation and guidance for health care organizations. With more than 20 years of experience in public accounting, concentrating exclusively in the health care industry, he specializes in serving both acute and post-acute providers operating as not-for-profit, for-profit entities, or governmental entities with a focus on health systems and hospitals, life plan communities, federally qualified health centers, senior living and housing providers, as well as medical group practices, home health and hospice agencies, health insurance providers, and mental health providers. Trent is a member of the AICPA and a member of the Health Care Financial Management Association (HFMA).

Andy Gutierrez

Andy is a Vice President of Finance and Treasury at ProHealth Care in Waukesha, WI and responsible for the system financial operations including accounting, internal and external financial reporting, operational and capital financial planning and forecasting, decision support, cost accounting, tax, and treasury. He has more than 15 years of health care experience working as an auditor at Deloitte, Director of Accounting and Treasury Services at Ministry Health Care and Assistant Controller at GE Healthcare. Andy is a CPA who received his bachelor's degree in accounting and finance at Marquette University and master's degree in business administration at Carroll University. Andy is a member of the AICPA and of HFMA and has served on boards of local not-for-profit groups including the Wisconsin Breast Cancer Coalition.

Danielle Hawley

Danielle is a Partner in Baker Tilly US, LLP's Healthcare Practice located in Wilkes-Barre, Pennsylvania. She has more than 18 years of experience specializing in servicing clients within the health care industry, including integrated healthcare systems, acute care hospitals, ambulatory surgery centers, federally qualified health centers, continuing care retirement communities and other providers. In addition to her responsibilities as an assurance partner, Danielle also services as a professional practice liaison for Baker Tilly's Healthcare Practice. In this role, she assists in the development of training and firm guidance related to complex accounting and reporting issues impacting health care organizations. Danielle is a board member and past president of the Northeastern Pennsylvania HFMA chapter. She also serves as a board member of the United Way of Wyoming Valley and Northeast Sight Services.

Melissa Jagst

Melissa is an audit partner at Deloitte. She has over 27 years of public accounting experience and has provided audit services to privately and publicly held clients primarily in the healthcare and financial services industries. She has planned, implemented, and managed the delivery of accounting and auditing services to large clients. Her consulting experience includes acquisitions, divestitures, and statutory reporting. She has extensive knowledge in the health care industry, Blue Cross plans, not for profits, auditing alternative investments, and Single Audit compliance. Most recently, Melissa has been the lead on accounting for the Provider Relief Fund under the CARES Act and its related compliance audits. She facilitates Deloitte national training seminars and presents to various groups such as the MACPA and the AICPA on accounting and auditing topics. Melissa is the Industry Professional Practice Director focusing on healthcare provider industry matters and works directly with industry leaders on technical matters and

a variety of educational and training programs. She also previously served as Deloitte's Central Region Women's Initiative Leader.

William "Jody" Love

Jody is a partner in KPMG's Healthcare and Life Science Audit practice. He has more than 25 years of experience providing audit services to healthcare providers, health systems, payors/ health plans, medical research, life science companies and not-for-profit organizations. 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. Additionally, he has experience with the NAIC statutory reporting requirements. Jody is on the Healthcare Financial Management Association's Principle and Practices Board and the AICPA Health Care Expert Panel. Jody received a B.S. in Business Administration from University of North Carolina- Chapel Hill and an M.B.A. from Loyola University (Md). In his community, Jody 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; served on the Alumni Board of St. Paul's School in Baltimore, MD; and led fundraising events annually with his father that generated more than \$100,00 for the Make A Wish and One Love Foundations.

Kimberly K. McKay

Kimberly is the South Region Managing Partner of BKD, LLP. She previously served as the Managing Partner of the Houston office, the North Region industry leader for the BKD National Health Care Group and served on the firm's Health Care Executive Committee. Kimberly has 29 years of experience in the health care industry providing audit and reimbursement services to health systems, hospitals, senior care facilities and other ancillary health care providers. As a part of her role at BKD, she assists in the development of firm guidance and is consulted on complex accounting and reporting issues for health care organizations. Kimberly has served on the Healthcare Financial Management Association's Principle and Practices Board since 2014. She also served on the AICPA Health Care Expert Panel from 2010–2012 and chaired the panel from October 2014 through January 2018. Kimberly also serves as Chair of the AICPA's Healthcare Revenue Recognition Task Force and she was appointed to FASB's Not-for-Profit Advisory Committee in 2018.

Barbara L. Potts

Barb is a System Vice President – System Finance at SSM Health in St. Louis, MO. and is responsible for system accounting and related processes, including financial reporting, external and internal auditing, fixed assets including capital monitoring, budgeting processes, and tax compliance. She possesses more than 35 years of health care experience, working in various financial leadership roles at Washington University in St. Louis, Ascension Health, Saint Louis University and SLUCare, as well as Price Waterhouse, LLP, as part of the firm's healthcare audit practice. Barb is a CPA who received her bachelor's degree in accounting from Saint Louis University and has served on many boards and committees throughout her career, including the Healthcare Financial Management Association (HFMA) Principles and Practices Board and AICPA Health Care Expert Panel and Healthcare Revenue Recognition Task Force. Among her many accomplishments, Barb has also served as a professional

speaker for several financial and healthcare organizations, including speaking at both the AICPA and Catholic Healthcare Association (CHA) national conferences.

Lindsey Roe

Lindsey is an audit partner in EY's Chicago health care practice and has over eighteen 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 her role as the firm's National Health Technical Leader, Lindsey assists in writing technical publications and accounting guidance, leads frequent educational sessions for both clients and audit professionals and participates in health care and not-for-profit accounting consultations. She has presented numerous times at the AICPA National Health Care Conference and hosted various HFMA webcasts and events.

Steven Shill

Steven is the U.S. National Healthcare Industry Lead Partner and National Leader of *BDO's Center for Healthcare Excellence & Innovation*. He has more than 25 years of public accounting and consulting experience with two global accounting/advisory firms serving a variety of publicly and privately held companies (including nonprofits and NGOs) in the healthcare, finance, and insurance, sectors. Steven's extensive experience in public accounting and consulting has seen him serve hospitals, nursing homes, medical insurance plans, physician groups, dental organizations and other healthcare related industries, such as drug testing, pharmaceuticals, urgent care services, surgery centers, and behavioral health providers. He also has restructuring experience and has provided audit services to healthcare organizations in bankruptcy. Steven routinely services private equity and venture capital sponsored healthcare clients throughout the USA and has developed a significant niche in this sector for BDO in the USA and, more recently, globally. He is an AICPA and HFMA member and served on the board of *Providence Speech and Hearing Center* in Orange County, CA, and as an *Advisor to the Children's Hospital of Orange County ("CHOC") Foundation Transformational Venture Funding Program*.