



AICPA State and Local Government Expert Panel  
2021-2022  
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.

**William (Bill) Blend**

Bill is a Shareholder and a member of the MSL's Governmental Practice Group (GPG). He recently served as the Firm's Quality Control Shareholder. He has over 25 years of public and private sector accounting, audit and consulting experience. His clients include a vast array of governments including Counties, Municipalities, Utilities, Airports and Special Districts of all sizes. He is qualified to perform audits in accordance with Government Auditing Standards, Federal Single Audit Uniform Guidance, and Florida Single Audit requirements. Bill regularly performs training for organizations such as the FICPA, FGFOA, and internal MSL continuing education courses. He has been recognized by the FICPA as Outstanding Discussion Leader four times and has also spoken in other States such as Massachusetts, Georgia, and Iowa. Bill authored the AICPA's yellow book update CPE session in 2015 and 2016. Bill is a certified fraud examiner and has investigated several cases involving business fraud and testified in court cases. Bill is also trained in the use of various data mining and Artificial Intelligence software tools.

**Tony Boras**

Tony is a Partner 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.

**Tracey Guidry Cooley**

Tracey Guidry Cooley is a Managing Director for Deloitte in Assurance & Advisory Services. She has over 26 years of diversified audit and accounting experience serving state and local governments, higher education institutions, governmental and not for profit health care institutions, public utilities, airports and other not for profit entities. Tracey currently serves as the deputy 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.

**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.

**Jodi Dobson**

Jodi Dobson is a partner on the energy and utilities team and serves as the firm's public sector professional practice partner. She has more than 20 years of experience serving municipal utilities, villages, cities, special purpose governments and state agencies. Jodi's experience includes performing financial audits, single audits and agreed upon procedure engagements as well as preparing financial forecasts and rate studies, and advising on enterprise resource planning (ERP) system selections and organizational assessments for governmental entities. As the firm's public sector professional practice partner Jodi coordinates both internal and external training on governmental accounting and auditing issues, oversees the development of the public sector audit tools and templates and coordinates with the firm's professional practice group on various technical projects. Jodi is active in national and state industry associations, including AICPA, GFOA and AWWA, and is a frequent speaker at industry conferences.

**Susan Friend**

Susan Friend, CPA, has more than 25 years of experience specializing in the governmental arena. Susan is currently a Director at CLA in their National Assurance Technical Group where her focus is in the State and Local Government Industry. Her responsibilities include performing second reviews on governmental engagements and assisting engagement teams with complex accounting and financial reporting issues. Susan has previously 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 that experience, Susan served as an audit partner for governmental audit engagements in New York State and South Florida. Susan has served on several GASB task forces, 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.

**Marla Hummel**

Marla is partner of Grant Thornton LLP with more than 25 years of experience within the not-for-profit, higher education and governmental sectors. She serves as the Southern California Not-for-Profit Practice Leader and a member of the National Not-for-Profit Leadership team. Marla has been responsible for client service relationships with organizations of various sizes in many industries, including large, complex state and local government entities. Marla has been a speaker at Government Finance Officers' Association and AICPA Annual Industry Conferences, as well as Not-for-Profit and Governmental Accounting Conferences sponsored by state CPA societies and other organizations. Marla has led training sessions on not-for-profit and governmental topics internally for our professionals, as well as seminars offered for our clients and others. She received her B.S. in Accounting from California State University, Hayward, and holds CPA licenses in California, New York, Connecticut, Arizona and Nevada.

**Tim Lyons**

Tim is a partner with Mauldin & Jenkins, LLC and has almost fifteen years of experience serving the public sector, currently focusing on state agencies/ departments, counties, cities, and educational institutions. Tim began his career in the Firm's Atlanta Office, relocating to Columbia, South Carolina to take over as the partner in charge in late 2019. From a professional services standpoint, Tim is the lead technical partner for the assurance division of the Firm's state and local government practice, responsible for overseeing accounting, auditing, and financial reporting matters for the practice and the Firm's clients. Additionally, Tim is on the Firm's Assurance Committee, helping to set firm-wide policies and ensuring that the Firm's high-quality standards are met on all governmental assurance engagements. Tim routinely leads both internal and external training programs, including many for state GFOA organizations and state CPA societies. Tim is also a graduate of the AICPA's Leadership Academy, Class of 2012.

**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.

**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.