

2021–2022 ASB Biographies

Following is some biographical information about the members of the ASB.



Tracy Harding joined BerryDunn in 1984. He serves as an independent concurring partner reviewer on many audits, for both public and nonpublic organizations. Tracy served on the committee that drafted the State of Maine's Uniform Accounting and Auditing Practices for Community Agencies (MAAP III) regulations. He currently serves on the Maine Legislature's MAAP advisory committee and as the chair of the Maine Board of Accountancy, which regulates licensing for all CPAs in the

state.

Tracy is the Principal-in-Charge of the firm's Bangor Office. He is the Bangor office coordinator for the firm's Financial Services Group and the Director of Quality Assurance. In the latter role, Tracy coordinates BerryDunn's audit and accounting technical resources. Tracy helps clients with a variety of issues including audits of financial institutions, commercial entities, not-for-profit organizations and employee benefit plans, SEC and other regulatory filings, and assistance with complex accounting issues. Tracy is a regular presenter at several technical and industry seminars for clients, including sessions for financial institutions, internal auditors and commercial lenders. (Member since 2016-2017)



Brad Ames accelerates a vision for innovative controls and forward-looking assessments to increase value for stakeholders and management. He partners with executive management, the audit committee and IT governance to transform assurance, gain an objective view of emerging risk and provide insight. Most recently he has collaborated with technology companies, Supermicro and Facebook, to implement innovative solutions that measure ongoing risk and shorten the time to management action in rapidly changing environments.

Previously, Brad worked ten years in a big-four accounting firm planning and managing IT audits, creating audit analytics, and delivering advisory engagements.

Brad is an active CPA and Certified Information Systems Auditor (CISA). He participates on the AICPA Auditing Standards Board and previously on the Assurance Services Executive Committee (ASEC). He also enjoys serving as a Continuous Auditing and Reporting Lab Advisory Board member at Rutgers Business School. (Member since 2019-2020)



Maxene M. Bardwell, is a well-credentialed executive with more than twenty years of experience leading internal audit establishments in the financial services and water utility industries. She is the first female Director of Internal Audit (now Assistant Inspector General for Audit) in the 100-year history of the Washington Suburban Sanitary Commission (WSSC) in Laurel, Maryland. As WSSC's chief audit executive, Maxene leads a team of auditors who routinely help save WSSC and its customers millions of dollars each fiscal year through various audits, risk mitigation efforts, and the deterrence of fraud, waste and abuse.

Maxene earned her master's degree with a finance concentration from Notre Dame of Maryland University and a bachelor's degree with an accounting concentration from The Ohio State University. She earned the following notable credentials over the course of her career and maintains active status for each: Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Information Systems Auditor (CISA), Certified Inspector General Auditor (CIGA), Certified Information Technology Professional (CITP), and Certification in Risk Management Assurance (CRMA). She is a member of several professional organizations.

In addition to her exemplary career and professional achievements, Maxene is determined to give back to the accounting profession and surrounding community. As examples, she received a 2018 Women to Watch Award from the Maryland Association of Certified Public Accountants (MACPA) and holds several board and committee positions. She currently serves as Vice Chairman for the City of Laurel Ethics Commission, Board Secretary for the Central Maryland Chapter of ISACA (ISACA-CMC), and is a recent appointee to the Association of Inspectors General Board of Directors. Maxene is also a volunteer instructor for the Association of Inspectors General Institute and Mentor for the MACPA's Mentor Program. (Member since 2021-2022)



Patricia Bottomly is a partner in BDO USA, LLP's National Assurance practice. She has over 20 years of experience working in public accounting. She has served a range of clients, from start-up businesses to multinational corporations, both privately held and publicly traded. She has extensive experience in the retail, consumer products, distribution and financial industries. Patricia also has significant experience reviewing financial statements and other corporate documents filed with the Securities and Exchange Commission (SEC).

As a national partner, Patricia is a member of the National Audit team where she is responsible for establishing firm policies, developing guidance and training materials, and updating and maintaining the firm's audit approach. Patricia has worked on numerous initiatives and national projects, including those designed to ensure compliance with all applicable auditing standards through the review, development and updating of firm policies. She also actively participates in the training and development of the firm's audit professionals. Patricia contributes to the standard-setting process through the development of comment letters on auditing and reporting matters, as well as the drafting of related internal communications. She also consults with teams across the firm on various auditing and technical matters. Patricia is a graduate of California State University, Northridge. (Member since 2019-2020)



Samantha Bowling, CPA CGMA is the Audit Partner at Garbelman Winslow CPAs, a small public accounting firm located in the DC Metropolitan area. Samantha has over 28 years of experience with audit and has innovated auditing with the use of technology and artificial intelligence. She became the first woman Partner in 2005 and transformed Garbelman Winslow CPAs into a relevant innovative firm by the continuous adoption of technology. Samantha was recognized as one of Maryland's Top 100 Women by *The Daily Record*. Samantha was awarded the 2018 Innovative Practitioner Award by *CPA.com* for her work in

implementing artificial intelligence (AI) into the firm's audit processes. In 2019 she was further recognized as one of the Most Powerful Women in Accounting by *CPA Practice Advisor*.

Samantha is a frequent speaker on various audit, accounting and technology topics. She has been featured in the *Journal of Accountancy* and *The Statement* regarding technology and the transformation of the CPA profession. She is a member of the American Institute of Certified Public Accountants (AICPA),

Maryland Association of Certified Public Accountants (MACPA), National Association of Black Accountants (NABA).

Samantha is currently serving on the MACPA's Education Foundation Board. She is an active member of the American Institute of Certified Public Accountants (AICPA), and is currently serving her second three-year term on AICPA Council. She is the Founder and Chair of the MACPA's task force for Equality, Diversity and Inclusion and an advisory board member for Truist Bank. Samantha is the co-founder and a mentor for the MACPA's Mentoring Program and a supporter of the Junior Achievement and JA Biz Town Volunteer. She is a supporter and sponsor of the MACPA's Women to Watch Awards and the MACPA's Student Leadership Academy. She was the MACPA Chair in 2018. (Member since 2021-2022)



Sherry Chesser is a member of Landmark PLC and focuses a majority of her time in the assurance and bond arbitrage practice areas, with industry experience in tax exempt debt compliance, employee benefit plans and nonprofit organizations. In addition, she serves on the management team of the firm and conducts peer reviews, with a focus on peer reviews of benefit plans.

Prior to joining Landmark in 2006, Sherry spent 15 years with other public accounting firms providing tax and audit services to a broad base of clients, and also served as a controller for a nonprofit organization.

In 2015, she was appointed to the Arkansas State Board of Public Accountancy for a five-year term and is currently serving her final year as President of the board. In addition, she is a committee member of NASBA's Compliance Assurance Committee and previously served on the Arkansas Peer Review Committee. (Member since 2020-2021)



Harry Cohen is a partner at KPMG LLP in its New York operating office where he serves companies in the consumer, retail, life science and industrial markets, and also serves as an engagement quality control review partner for SEC-registered companies. Previously, Harry co-led KPMG's Audit Quality Support Program, which included leading a network of partners that provide direct, real-time coaching and support to engagement teams in areas where coaching will

have the most significant effect on audit quality. This role followed Harry's service as a partner in KPMG's National Office, in the Department of Professional Practice, for three years providing technical guidance to engagement teams on

engagement-related issues, developing and disseminating topic-specific guidance on emerging technical and professional issues, and assisting with firm and individual issues pertaining to compliance with regulatory and professional standards.

Harry is a Certified Public Accountant and received his Bachelor of Business Administration from Hofstra University and is a member of the AICPA and the New York State Society of CPAs. (Member since 2019-2020)



Jeanne Dee, CPA, CGMA, is a partner in Anders' Audit and Advisory Services Group where she specializes in audits of financial statements for not-for-profit organizations, government entities, employee benefit plans and closely-held businesses. Jeanne enjoys working with business owners, executive directors and board members to help them better understand the financial reporting process. She is also skilled in researching accounting principles and new or changing audit standards and is a frequent author and speaker on these topics.

Jeanne received her degree in Accounting from the University of Missouri in St. Louis. She is a member of the AICPA and has served as a member of the AICPA's Board of Examiners and as a Board Member and Secretary for the Missouri State Board of Accountancy. She sits on the Humane Society of Missouri's Board. Jeanne was named a Women to Watch Award Recipient in 2010 by the Missouri Society of Certified Public Accountants (MOCPA). (Member since 2019-2020)



Horace Emery is an audit member of Suttle & Stalnaker, PLLC, whose current responsibilities include providing technical assistance on audit and accounting engagements. He led the firm's Quality Control and continuing professional education programs for over 20 years. Horace began his public accounting career in 1978, joining the Charleston, West Virginia office of a national accounting firm. He became a member of Suttle & Stalnaker, PLLC in 1990, and has specialized in financial and compliance audits in the not-for-profit and governmental sectors for over 30 years. Over 40 years of public accounting experience have provided him the opportunity to work with clients in various industries, including construction, chemical, energy, manufacturing, retail, and employee benefit plans.

Horace graduated from West Virginia University with a Masters of Business Administration degree with an emphasis in accounting, and from Oberlin College with a Bachelor of Arts degree.

Horace currently serves on the West Virginia Board of Accountancy (Board President effective July 2020). He is also a member of the American Institute of Certified Public Accountants, the West Virginia Society of Certified Public Accountants (Past Board President and Past Chair of Peer Review and Accounting and Auditing committees), and the Government Finance Officers Association. (Member since 2020-2021)



Diane Hardesty is a Managing Director in the Global Professional Practice Group of Ernst & Young (EY) with over 30 years of experience in public accounting. She focuses on implementation of the International Standards on Auditing (ISAs) into the EY audit methodology, assurance policies and enablement used by all EY audit practitioners globally. Prior to joining the Global Professional Practice Group, Ms. Hardesty spent 19 years in the Americas Professional Practice Group of EY, with a focus on implementing the U.S. auditing standards and harmonizing the implementation of the ISAs and U.S. auditing standards in the EY audit

methodology.

Ms. Hardesty previously served as the Technical Advisor to various EY representatives on the ASB, including the Chair, for over 10 years and was very involved in the ASB's initial effort to converge with the auditing standards of the International Auditing and Assurance Standards Board (IAASB). As of January 1, 2022, Ms. Hardesty also serves as the Technical Advisor to EY's representative on the IAASB.

Ms. Hardesty is a Certified Public Accountant and a member of the American Institute of CPAs and the Ohio Society of Certified Public Accountants. She has a Bachelor of Science in Accounting from Miami University. (Member since 2020-2021).



Robert Harris, CPA/CFF FCPA, served as Chairman of the American Institute of Certified Public Accountants for 2009-2010. He has been a Principal in Rehmann Robson since 2012 and was the Managing Director of Harris, Cotherman, Jones, Price & Associates, Certified Public Accountants - Chartered and its predecessor firm since 1984, in Vero Beach, Florida. In his role as a consulting and testifying expert since 1996, he has been actively involved in over 600 CPA and attorney defense cases.

Harris has served the AICPA in many capacities and was awarded the AICPA Gold Medal Award of Distinction in 2014. From 2003–2008, he was chairman of the

AICPA National Accreditation Commission, which oversees the Institute's four specialized credentials. He is a former member of the Board of Directors of the AICPA and has been a member of the governing Council since 1989.

He represented the United States as a member of the Board of the International Federation of Accountants (IFAC) from 2010-2016 and served as a member of the International Accountancy Education Transition Advisory Group (IAETAG) from 2018-2019. He served as the chair of IFAC's Audit and Governance Committee from 2013-2016, as well as a member of its Planning and Finance Committee from 2011-2016.

Harris is also Ambassador of the International Integrated Reporting Council since 2012 and a Fellow Member – CPA Australia (FCPA). Harris chaired the Certified in Financial Forensics Committee, and holds CFF certificate No.1. He has also served as a member of the Forensic Valuation Services Executive Committee, a senior executive committee responsible for issuing forensic standards, from 2013-2018. Additionally, he has chaired or served on the 150-Hour Task Force in 1999-2001 and has served on the PCPS Executive Committee, Work/Life and Women's Initiatives Executive Committee, Quality Review Executive Committee, Life and Disability Executive Committee, State Legislation Committee, Finance Committee, Audit Committee, PAC, and Compensation Committee.

He was president of the Florida Institute of CPAs from 1990-1991 and a member of the Board of Governors from 1985-2001. Harris graduated from Stetson University with a B.B.A. in Accounting. (Member since 2020-2021)



Kathleen K. Healy is a Managing Director within PwC's National Professional Services Group, with a specific focus on Auditing Services, Methods & Tools. She leads the US firm's efforts to consider and respond to PCAOB and ASB standard-setting activities as well as provide input into other US and global auditing and assurance developments.

Kathy is active within the profession, serving as PwC's representative on a number of Center for Audit Quality and ASB Task Forces, as well as on the XBRL US Board of Directors.

Prior to rejoining PwC in 2016, Kathy served as the Technical Director of the International Auditing and Assurance Standards Board. In that capacity, she oversaw key standard-setting projects and was responsible for stakeholder engagement with global regulators and audit oversight authorities. She is a CPA licensed in Pennsylvania and New Jersey and graduated with a BS in Accounting from Lehigh University. (Member since 2020-2021)



Jon Heath is the Director of Professional Services for Carr, Riggs & Ingram, L.L.C. (“CRI” or the “firm”). In this role, he has overall responsibility for the development and support of the processes for each of the firm’s lines of service. His Professional Services Team has overall responsibility for the firm’s audit quality initiatives, including the methodology, tools, and training supporting CRI’s assurance services. Prior to joining CRI, Jon worked for a Big Four accounting firm, primarily working with Fortune 100 and start up telecommunications clients.

Jon is an AICPA Council representative and an Alabama Society of CPAs board member. Jon received his undergraduate and Master’s degrees from Troy University. (Member since 2019-2020)



Clay Huffman, CPA, is a partner in Frazier & Deeter’s Assurance and Advisory Services Practice based in Atlanta, Georgia where he specializes in audit services for privately-held companies in manufacturing and distribution, construction, professional services, aviation, and private equity. Clay has worked with a variety of organizations, assisting with the development of policies and procedures and internal controls over financial reporting, as well as overseeing financial statement audits, reviews, and other attestation engagements.

Clay is the chairman of the Georgia State Board of Accountancy and actively involved in the National Association of State Boards of Accountancy (NASBA). He is a member of the AICPA and served on the AICPA and NASBA joint initiative CPA Evolution. He is also a member of the Georgia Society of Certified Public Accountants (GSCPA) and serves on the GSCPA Leadership Council.

Clay received his undergraduate and master’s degree in Accounting from the University of Georgia. He is past chairman of the University of Georgia’s Terry College of Business Young Alumni Board. (Member since 2020-2021)



Greg Jenkins is the C. McKenzie Taylor, Jr. Professor of Accountancy in the Harbert College of Business at Auburn University. With more than two decades of experience as an accounting professor, he was previously a faculty member at North Carolina State University and Virginia Tech. Greg's research has been published in various academic journals including *Accounting Horizons*, *Accounting, Organizations, and Society*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Contemporary Accounting Research*, *Current Issues in Auditing*, *Journal of Information Systems*, and *The Accounting Review*. He has also published articles in practitioner journals such as *Internal Auditing*, *Strategic Finance*, *The CPA Journal*, and *The Journal of Accountancy*.

Greg is an active member in the American Accounting Association and the American Institute of Certified Public Accountants. He has been a member of the AICPA's Academic Executive Committee and Practice Monitoring of the Future Task Force, chair of the Annual Virginia Accounting & Auditing Conference, and both a chair and member on research task forces of the Auditing Section of the American Accounting Association charged with providing research assistance to the Public Company Accounting Oversight Board related to auditor independence and quality control standards. Before joining academia, Greg worked as an external auditor at Ernst & Young and RSM. (Member since 2021-2022)



Maria Manasses is a partner with Grant Thornton LLP with over 25 years of experience in accounting and auditing. She acts a steward to the accounting and auditing profession at large by supporting young developing professionals, promoting quality work and ethical behavior, and establishing and reinforcing sound professional standards.

Maria is primarily focused on audit methodology by supporting the establishment of policies and procedures to comply with auditing and attestation standards, including the development and review of letters, documentation templates, practice aids, and other guidance as well as learning materials. She interfaces with others on the implementation of new standards and the implications to methodology, and consults on various technical assurance-related matters across service lines. Maria is a key player in the development and launch of the global audit methodology

Maria has served on many task forces and committees and has contributed to various professional assurance-related standards, audit guides, presentations, and other publications, internationally and within the United States.

Maria joined Grant Thornton after spending short period in private industry within investor accounting. Before that, Maria spent numerous years with Arthur Andersen LLP as a firmwide staff accountant, an auditor in financial services, and a national professional standards manager. (Member since 2020-2021)



Andrew Prather is a CPA in public practice serving as a shareholder at Clark Nuber P.S. based in the Seattle metro area. He is a leader in the firm's audit and assurance practice and provides a wide range of not-for-profit organizations, governmental entities, and private companies with audit and consulting services.

Andrew also serves as his firm's Quality Control Director overseeing the firm's audit quality assurance program and serving as a technical resource to the firm's professional staff.

Andrew recently served as chair of the planning committee for the AICPA's Not-for-Profit Industry Conference. He previously was a member of the FASB's Not-for-Profit Advisory Committee, the AICPA's Not-for-Profit Expert Panel and also served on the AICPA's Not-for-Profit Entities Audit & Accounting Guide Revision Task Force. Andrew has served as the chair of the Washington Society of CPA's (WSCPAs) Not-for-Profit Committee and co-chair of the WSCPAs Not-for-Profit Conference. He is a frequent speaker at conferences, seminars, and webcasts for the AICPA, state CPA societies, and industry groups. (Member since 2021-2022)

Andrew is active in his local community serving on the board of Independent Colleges of Washington and on the board of a local organization addressing issues of homelessness.



Chris Rogers is the Chief Financial Officer for Infragistics, Inc., an international software development company with offices across the globe. His role includes leading all M&A activities for the company as well as Information Technology and Human Resources for the company. Chris is responsible for the company's information privacy efforts including GDPR compliance.

Chris began his career with Mobil Oil where he worked in audit, marketing & refining, chemical manufacturing, R&D, Superfund, and international technology related accounting. Chris is a Certified Public Accountant and Certified Global Management Accountant and holds a Bachelor of Business Administration from Texas A&M University with a Masters

Certificate in International Human Resources. He is a past member of the Private Company Financial Reporting Committee of the FASB (the predecessor of the Private Company Council) as well as having served for two years with the AICPA Business & Industry Executive Committee and with the Private Company Auditing Toolkit group. (Member since 2020-2021)



Tania DeSilva Sergott is a Managing Director in Deloitte & Touche LLP's U.S. National Office and possesses over 24 years of experience in public accounting. She is currently responsible for ensuring the Firm's audit technology platforms are designed with functionality and content that enable users to efficiently comply with professional standards and perform high-quality audits.

Tania began her career as an auditor in the Costa Mesa, California office of Deloitte & Touche, primarily serving large healthcare and insurance clients. As part of the Professional Practice Network, she led numerous consultations with engagement teams on the application of policies and guidance, with a focus on issues related to group audits.

Tania has also spent significant time during her career on standard-setting. She served as staff to the Public Oversight Board's Panel on Audit Effectiveness in 2000 to investigate the audit model and identify audit quality issues across the profession, and was seconded to the International Auditing & Assurance Standards Board (IAASB) in 2001 to work on the joint US/International risk assessment project. She also served as Technical Advisor to Deloitte's representatives on both the IAASB and ASB and advised Deloitte's members on the PCAOB's Consultative Advisory Group. She has monitored and responded to emerging issues arising from these activities, including analyzing proposals, developing comment letters, and incorporating changes in auditing standards into Deloitte's global methodology and tools.

Tania received her Bachelor of Science in Economics from the Wharton School of Business at the University of Pennsylvania. She is a CPA in both California and Connecticut. (Member since 2020-2021)