

David Coles, CPA, CISA, CFF

David Coles has 15 years of auditing experience and is currently Supervisor of Information Security Auditing for the Arkansas Division of Legislative Audit. David is responsible for overseeing Information Security Audits for State Agencies, Counties, Municipalities, and Educational Institutions. In addition, he has directed the IT portions of the State's Comprehensive Annual Financial Report (CAFR), assisted with data retrieval and analysis of audit-related data, assess information system controls of entities subject to financial audits and perform computer forensic investigations. David lectures at several professional seminars each year on the subject of information security and forensics. David is a Certified Public Accountant (CPA), Certified Information Security Auditor (CISA), and Certified in Financial Forensics (CFF).

Jerry E. Spratt, CPA, CFF, CFCI, CFE, CFSA, CICA, CGFM, MBA

Jerry E. Spratt serves as the Assistant Legislative Auditor for the Arkansas Division of Legislative Audit, where he has been employed for 38 years. He received his BA in Business and Economics from Hendrix College, Conway, Arkansas, in 1971 and his MBA from the University of Central Arkansas, Conway, Arkansas, in 1972.

Mr. Spratt directed the fraud deterrence and detection efforts of the Division from 1980 to 2007. These efforts include the investigation of hundreds of governments in Arkansas, obtaining over 100 confessions and assisting State Prosecuting Attorneys in the successful prosecution of over 100 criminal cases.

Mr. Spratt is a member of the American Institute of Certified Public Accountants and serves as a CPA Ambassador; Arkansas Society of Certified Public Accountants, serving on its Professional Ethics Committee, chair of the Fraud Conference Committee, and has served on the Policy Committee and the Board of Directors and as past chair of the Resource Allocation Task Force; the Association of Certified Fraud Examiners, currently serving on the CPE Committee and as President of the Arkansas Chapter; International Association of Financial Crimes Investigators; Institute of Internal Auditors and serves on the executive committee of the Central Arkansas Chapter; Association of Government Accounts and serves as membership chair of the Central Arkansas Chapter; and the National Association of Certified Valuation Analysts. He is past chair of the Investigative Audit Subcommittee of the Southwest Intergovernmental Audit forum.

Mr. Spratt has authored 10 separate training programs and conducts about 25 seminars annually on the subject areas of forensics, risk analysis, fraud investigation, deterrence, prevention and detection; internal controls; interviewing, interrogation and confessions; trial preparation; expert witness testimony; report writing; Risk Suite; and SAS 99 & 112.

Mr. Spratt currently serves as Board Vice-Chair and has served as past Board Chair, Secretary, and Treasurer; and past Chair of the Supervisory Committee (audit committee) of the Arkansas Federal Credit Union (AFCU), an 800 million dollar financial cooperative. He also is a Trustee of the AFCU Defined Benefits Committee and serves on the National Association of Federal Credit Union's Share Insurance Committee.

He received the Association of Certified Fraud Examiners' 2004 CFE of the Year award, the Arkansas Society of CPA's 2004 Outstanding CPA in Government award and the Society's 2005 Mac Angel Discussion Leader of the Year award.

Michael Hyde, CPA, CFE, CIA, CISA

Michael Hyde earned his bachelor's degree in accounting from [Henderson State University](#) in [Arkadelphia, Arkansas](#) in May of 1988. He began his professional career as an auditor with the Arkansas Division of Legislative Audit performing [financial audits](#) of various State agencies. After 14 ½ years with the Division, he served as the Chief Auditor of the [Arkansas State Highway and Transportation Department](#) for over six years where he was responsible for both internal and external audits. Hyde currently serves as the [Internal Auditor](#) for the Arkansas Lottery Commission. He is a [Certified Public Accountant](#), [Certified Internal Auditor](#), [Certified Information Systems Auditor](#), and [Certified Fraud Examiner](#). He is a member of the [American Institute of Certified Public Accountants](#), [Arkansas Society of Certified Public Accountants](#), [Association of Certified Fraud Examiners](#), [Central Arkansas Association of Government Accountants](#), [Information Systems Audit and Control Association](#), and [Institute of Internal Auditors](#).

Lance Huey

Lance Huey was born and raised in eastern Arkansas. A 1982 graduate of [Wynne High School](#), Lance joined the [United States Marine Corps](#) in 1983. He was honorably discharged in 1990 and joined the ranks of the [Arkansas State Police](#) in January 1991 - first assigned to Mississippi County and then later to Grant County. Lance was promoted to Sergeant in 1998 and was the supervisor of Troopers in Grant, [Hot Spring](#) and [Clark counties](#). He was elected to the Grant County Quorum Court in 2003 and served two terms. In 2006 Lance was elected Sheriff of Grant County and began his first term on January 1st, 2007. He was re-elected in 2008 and was serving his second term when he accepted Mr. Passailaigue's offer to become the first Director of Security for the Arkansas Lottery Commission. Lance has served on numerous local and national boards including the Arkansas Sheriff's Association and the National Sheriff's Association. He is also a graduate of numerous state and national training courses including the prestigious National Sheriff's Institute where he elected class president.

Alan Malzewski, CPA, CFE
Audit Manager

Al is an audit manager with Hudson, Cisne & Co. LLP who has extensive experience performing audits and accounting services for construction and government contractors, manufacturing, retail, biotechnology, SEC and other for profit organizations, as well as employee benefit plans and not-for-profit organizations. Al has 11 years of experience in public accounting, including 5 years as a Certified Fraud Examiner and Forensic CPA. Prior to joining Hudson, Cisne & Co. LLP, Al spent his professional career with LevitZacks (a large local firm in San Diego, California), 6 years, and PricewaterhouseCoopers, 2 years. He specializes in auditing and accounting matters as well as fraud prevention and detection services.

Al is a 1999 graduate of the State University of New York at Geneseo, B.S. in Accounting. Member in good standing: American Institute of Certified Public Accountants, Arkansas Society of Certified Public Accountants and Association of Certified Fraud Examiners (ACFE). Current Board member and webmaster for the Arkansas Chapter of the ACFE.

Dr. Patricia H. Mounce, CPA

Patricia Mounce is a professor of accounting at the University of Central Arkansas in Conway, Arkansas. Dr. Mounce is a native Mississippian and received her B.S. in accounting from Belhaven College, her Master of Accountancy from Jackson State University, and her PhD degree in accountancy from the University of Mississippi. She is a CPA, licensed in Mississippi. Her primary teaching area is taxation.

Prior to joining the faculty at the University of Central Arkansas in 2004, she served as associate dean for the School of Business at Mississippi College, assistant professor of accounting at Eastern Kentucky University and associate professor of accounting at Belhaven College. She also has over ten years' professional experience in public accounting and industry.

Dr. Mounce has published in several academic and professional journals including *Issues in Accounting Education*, *Journal of Forensic Accounting*, *Journal of Forensic & Investigative Accounting*, *International Tax Journal*, *National Public Accountant*, *Oil, Gas & Energy Quarterly*, *Journal of Business Issues*, *Journal of Education for Business*, *Journal of Accounting and Finance Theory*, *The CPA Journal*, *Real Estate Taxation*, and *Journal of Accounting and Finance Research*.

Randall Kizer
Special Agent-in Charge
Central Investigations Operations

Special Agent-in Charge (SAC) Kizer began his law enforcement career in 1985 as an Auxiliary Police Officer with the Sweetwater, TN Police Department serving as a communication officer as well as a Patrol Officer. SAC Kizer also served as a Criminal Investigator for the Tennessee 10th Judicial District, District Attorney Generals' Office from 1988 through 1992. During his tenure with the District Attorney General, SAC Kizer was assigned to homicide investigations and other major crimes to include narcotics, robbery, and child abuse investigations.

SAC Kizer joined the Office of Inspector General (OIG) in July 1993 after a short term as a criminal investigator with the Tennessee Valley Authority, OIG. Since that time he has served as a Senior Special Agent in the Oak Ridge Investigations Office. In working with DOE OIG, he has been directly involved in cases that have resulted in 42 criminal convictions and the recovery of approximately \$100 million.

Laura Slatton

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Special Agent (SA) Laura Slatton graduated from the University of Tennessee with a degree in accounting and is a Certified Public Accountant. She began her federal career in 2002 with the Department of Energy's Office of Inspector General (DOE-OIG) as an Auditor, transitioning to Criminal Investigator in 2007. Prior to joining the OIG, SA Slatton obtained 10 years of corporate accounting experience in the areas of manufacturing, research and development, retail, non-profit, and construction.