

John C. Abell

**Associate Director – Division of Enforcement and Investigations
Public Company Accounting Oversight Board**

John Abell is an Associate Director in the Division of Enforcement and Investigations for the Public Company Accounting Oversight Board (PCAOB) in Washington, DC. He currently oversees the case identification process for the Division. Mr. Abell worked in the PCAOB Division of Registrations and Inspections prior to joining Enforcement.

Prior to joining the PCAOB staff, Mr. Abell was an auditor of both public and private companies in the financial services and healthcare industries at PricewaterhouseCoopers. Mr. Abell earned a bachelors degree from Virginia Tech. He is a certified public accountant in the state of Maryland.

Linda B. Bergen
Director – Citigroup Corporate Accounting Policy
Citigroup Inc.

Linda Bergen is a Director and Head of External Affairs and SEC Reporting in Citigroup's Corporate Accounting Policy department. Linda has been leading Citigroup's efforts to implement CECL and, since 1997, has led implementation efforts for new accounting standards such as IFRS 9, consolidation of special purpose entities, sales of financial assets, financial instruments, pensions and guarantees. Previously, she was at J.P. Morgan & Co. and Coopers & Lybrand, specializing in financial institutions.

Linda is chairman of the Depository Institutions Expert Panel, a former member of the AICPA's Financial Reporting Executive Committee (FinREC) and the Stockbrokerage and Investment Banking Expert Panel and past chairman of The Clearing House's Financial Reporting Committee. Linda is a former chair of the AICPA's Women's Initiatives Executive Committee and a former president of the American Woman's Society of CPAs.

Linda has been an adjunct professor of accounting, financial management and mathematics for the City University of New York (program formerly associated with Cornell University) since 1980.

Wesley R. Bricker
Chief Accountant – Office of the Chief Accountant
U.S. Securities and Exchange Commission

Wes is the Chief Accountant for the U.S. Securities and Exchange Commission. In the role, he serves as the principal advisor to the SEC on accounting and auditing matters. He consults with registrants, auditors and other industry representatives, and is responsible for the oversight of the Financial Accounting Standards Board (FASB) and the Public Company Accounting Oversight Board (PCAOB), among the other duties of the Chief Accountant.

He joined the SEC from PricewaterhouseCoopers LLP, where he was a partner responsible for clients in the banking, capital markets, financial technology, and investment management sectors.

Earlier, he served as a professional accounting fellow in Office of the Chief Accountant and prior to that held various audit and professional practice positions at PwC, including in the firm's national office during the global financial crisis advising on complex financial accounting matters.

Mr. Bricker is trained as an accountant and lawyer with degrees from Elizabethtown College and the American University Washington College of Law. He is licensed to practice as a certified public accountant in Virginia, Pennsylvania, and New Jersey and as an attorney in New York.

Alison L. Clark
Chief Accountant
National Credit Union Administration

Alison is the Chief Accountant within the Office of Examination & Insurance at NCUA. Alison is a CPA and a Certified Fraud Examiner (CFE) who not only has a diverse background in the private sector but also within NCUA. She has worked in public accounting in a midsize regional firm which focused on the affordable housing industry. During her 15 years with NCUA, she has been an examiner, a problem case officer, a liquidation analyst in the Asset Management & Assistance Center (AMAC) in Austin, TX, and the senior policy accountant before being named Chief Accountant. Alison earned her B.S. in Accounting from Husson College in Bangor, Maine, and an MBA from New Hampshire College.

Brandon Coleman
Partner – National Office
Deloitte & Touche LLP

Brandon has more than 20 years of experience in the accounting and financing field, including years of Corporate experience within the banking and mortgage industry. Brandon currently serves as the Chicago Partner in Charge of Accounting Services and the Senior Consultation Partner - Consolidation leader in Deloitte's National Office. In addition, Brandon is a Deputy Industry Professional Practice Director for the Banking & Securities Industry.

In addition to consolidation, Brandon is one of the firm's leading experts in leasing and real estate transactions and specializes in the areas of financial instruments, mortgage servicing rights, and de-recognition. Prior to rejoining Deloitte in 2012, Brandon served as Deputy Controller and head of Accounting Policy in the Real Estate Lending division of Citigroup for 5 years, where he led multiple interpretation and implementation projects during a turbulent time in the mortgage industry.

Brandon is a member of the American Institute of Certified Public Accountants. Brandon holds a B.A. in accounting from the University of Missouri – St. Louis.

Sydney K. Garmong

**Partner
Crowe LLP**

Sydney Garmong is a partner in the national office with Crowe LLP, located in Washington, DC. Her primary responsibility is to address accounting and regulatory issues affecting financial institutions. In this role, Sydney is responsible for responding to proposals issued by standard-setters and regulators on matters affecting financial institutions.

She currently serves as a member of the American Institute of Certified Public Accountants (AICPA) Depository Institutions Expert Panel (DIEP), and previously served as the chairperson. This committee maintains an ongoing liaison with various regulatory agencies and standard-setting bodies who affect financial institutions and include the FDIC, Federal Reserve, NCUA, OCC, SEC and the FASB. Sydney currently serves as the chairperson of the AICPA's Credit Losses Task Force, which is focused on accounting and auditing implementation issues of the FASB's Current Expected Credit Losses (CECL) model. Sydney also serves as a member of the FASB's Credit Losses Transition Resource Group (TRG).

Sydney also is a member of the Financial Accounting Standards Advisory Council (FASAC), which advises the FASB on agenda projects, possible new agenda items, project priorities, procedural and other matters. She is a former member of the Public Company Accounting Oversight Board's (PCAOB) Standing Advisory Group (SAG).

In addition to addressing technical issues, Sydney is a frequent speaker at industry and regulatory conferences. Sydney currently serves as chairperson for the AICPA National Conference on Bank and Savings Institutions. Sydney is also a committee member of the AICPA National Conference on Credit Unions and served previously served as chairperson.

Sydney is a former chairperson of the Financial Manager Society's (FMS) Board of Directors. She is also the former chair of FMS's Accounting Council, which helps shape the direction of FMS in the area of accounting issues, and a former member of FMS's Financial Institutions Accounting Committee (FIAC).

She serves as treasurer on the Board of Directors of WHF Foundation, and formerly served as president and secretary. Sydney is also a former member of the Board of Directors of Women in Housing and Finance (WHF). Sydney is a member of Crowe's women's initiative, Women Leading @ Crowe, and serves on its Executive Council. She also serves as a Trustee of Crowe Foundation.

Prior to joining Crowe, she was a senior manager at the AICPA in Washington, DC. During her three years with the AICPA, she addressed financial institution and financial instrument accounting, auditing and regulatory matters. She served as the staff liaison to the AICPA's Financial Services Expert Panel and worked on financial institution projects with the Financial Reporting Executive Committee (FinREC), the AICPA's senior technical committee.

Sydney was a senior manager, prior to joining the AICPA, with an accounting firm where she served clients in the financial services industry, including banks, thrifts, credit unions, and mortgage companies, for ten years.

Sydney holds a Bachelor of Science in Finance and Real Estate from Indiana University in Bloomington, Indiana. She is a certified public accountant, licensed in the District of Columbia, and a member of the AICPA.

Michael J. Giammalvo

**Partner
Crowe LLP**

Mr. Giammalvo is the National practice leader for the firm's financial services tax group where he oversees the delivery of tax consulting and compliance services to many of the firm's financial services clients throughout the United States. He is also currently serving as a Director of the firm's seven member Board of Directors and also leads the firm's tax strategy efforts.

Mr. Giammalvo is personally involved with over 50 financial services clients that range from start-up de-novo banks to multi-state public companies with multi-billion dollar balance sheets. He works extensively in the areas of strategic tax planning, mergers and acquisitions, financial accounting for income taxes, financial accounting for uncertain tax positions, stock-based compensation plans and IRS and state tax examinations. He is also a subject matter expert on Subchapter S corporation matters.

James E. Glassman

Managing Director – JP Morgan Chase & Co.

Head Economist – Chase Commercial Banking

As managing director with JPMorgan Chase and head economist for Chase Commercial Banking, James Glassman provides market insights to help clients better understand the changing economy and its impact on their business. Mr. Glassman also works closely with the firm's Corporate Sector, including the Chief Investment Office and Investor Relations, as well as the Investment Bank and Government Relations groups, providing financial analysis and research.

A publisher of independent research on the principal forces shaping the economy and financial markets, Mr. Glassman is regularly cited in the financial media, where he is also a frequent commentator on economic policy issues. Additionally, he is a long-standing participant in the widely-followed Federal Reserve Bank of Philadelphia Survey of Professional Forecasters and the National Association of Business Economists' panel of macro-economic forecasters.

From 1979 through 1988, Mr. Glassman served as a senior economist in the Research & Statistics and Monetary Affairs departments at the Federal Reserve Board in Washington, D.C. His responsibilities ranged from analysis and forecasting of inflation and labor market developments, to analysis of the Federal Reserve's operating strategies and interest rate markets, to the development of monetary and reserves projections. He joined Morgan Guaranty in 1988 and then Chemical Bank in 1993, which, through a combination of mergers, became JPMorgan Chase & Co.

Mr. Glassman earned a bachelor's degree from the University of Illinois, Champaign-Urbana and a master's degree in Economics from the University of Illinois, Chicago. He was awarded a Ph.D. in Economics from Northwestern University.

Russell G. Golden
Chairman
Financial Accounting Standards Board

Russell G. Golden began his term as the seventh chairman of the Financial Accounting Standards Board (FASB) on July 1, 2013, reappointed in 2016 to a second term that extends his chairmanship to June 30, 2020. He was originally named to the FASB in 2010, after serving six years on the FASB staff.

Mr. Golden brings to his role deep experience in technical accounting issues. From 2008 to September 2010, he was Technical Director of the FASB, overseeing FASB staff work on accounting standards and technical application and implementation activities. He also chaired the FASB's Emerging Issues Task Force (EITF).

Previously, Mr. Golden was Director of Technical Application and Implementation Activities for the FASB. Appointed to that position in July 2007, Mr. Golden managed FASB activities relating to the application and implementation of accounting standards and other Board pronouncements. From 2004 until 2007, he served as a Senior Technical Advisor to the Board.

Before joining the FASB staff, Mr. Golden was a partner at Deloitte & Touche LLP in the National Office Accounting Services department. In that role, he was responsible for providing timely and accurate accounting consultations to partners and clients throughout the United States and around the world.

Mr. Golden earned his Bachelor's degree from Washington State University. He is a licensed CPA in the state of Connecticut.

Michael H. Hall

**Partner
KPMG LLP**

Michael is a partner in KPMG's Department of Professional Practice in New York. Prior to this he led KPMG's OnCall Technical Accounting Advisory Services. Michael spent ten years providing Financial Statement Audits in KPMG's Northeast Financial Services practice focusing on banks and mortgage banks. Michael has 30 years of experience in accounting, financial reporting and auditing with KPMG.

Bruce R. Hegyi
Trial Attorney – Office of General Counsel
National Credit Union Administration

Mr. Hegyi graduated from the College of William & Mary in 1976, where he had a double major in Philosophy and Sociology. He graduated from the University of Tennessee College of Law in 1984 and was member of the Law Review, the Order of the Coif, and was the recipient of the American Jurisprudence Award. He has been a trial attorney for 35 years. Over his career, he has tried approximately 100 cases to verdict and has approximately 70 published opinions to his credit. In 2017, Mr. Hegyi joined NCUA Office of General Counsel, where he serves as Enforcement Attorney. As such, Mr. Hegyi investigates potential wrongdoing by Institution Affiliated Parties (IAPs) and (where appropriate) pursues administrative remedies against them. Prior to joining NCUA, Mr. Hegyi spent approximately 25 years with the Department of Justice/US Attorney's Office for the District of Columbia, where he was the recipient of numerous awards, including but not limited to the Assistant Attorney General's Award for Exceptional Service (2015), the Executive Office of the United States Attorneys Director's Award (2013 and 2004), and he was nominated for the Department of Justice's John Marshall Award (2014 and 2011). Prior to attending law school, Mr. Hegyi was a Police Officer with the Arlington (Virginia) Police Department, where he was Law Enforcement Officer of the Year (1980). Mr. Hegyi has taught at the Department of Justice's National Advocacy Center (NAC), is an Adjunct Faculty Member for the National Institute for Trial Advocacy (NITA), and is a recurring Guest Lecturer at Marymount University.

Shayne B. Kuhaneck
Assistant Director
Financial Accounting Standards Board Staff

Shayne Kuhaneck is an assistant director of technical activities at the Financial Accounting Standards Board (FASB). In this role, Shayne oversees implementation activities for FASB standards and projects related to credit losses, hedging, recognition and measurement of financial instruments, and leases. He also oversees projects that include nonemployee share-based payments, consolidations, and distinguishing liabilities from equity.

Shayne re-joined the FASB in June of 2015. Previously, he served as a senior technical advisor in GE Capital's Accounting Policy Group, where he focused on technical accounting matters related to acquisitions and dispositions of significant businesses, impairment of financial assets, derivatives and hedging activities, consolidation, and debt and equity classification matters.

Prior to joining GE Capital, Shayne was a member of KPMG's Audit practice in Hartford, Connecticut. His audit experience includes global public companies and private companies. Shayne's clients primarily were in the consumer products, manufacturing, and technology industries. He provided audit services to companies reporting under U.S. GAAP and has extensive experience advising on technical accounting issues related to financial instruments.

Shayne is a veteran of the United States Navy, where he served as a member of the submarine force.

Shayne has a B.S. in accounting from the University of Connecticut. He is a CPA in Connecticut.

Michael D. Lundberg
Partner – National Director of Financial Institutions Services
RSM US LLP

Summary of Experience

Mike Lundberg is the National Director of Financial Institution Services for RSM US LLP. In this role, Mike has responsibility for audit, accounting and risk containment matters across the firm's financial institution practice, which includes community banks, credit unions, finance and leasing companies, and other specialty lenders.

Prior to joining RSM's National Professional Standards Group, Mike served as a financial institutions specialist and assurance partner in the firm's Des Moines office. He has worked with a variety of financial institutions, with a primary focus on large community banks. In addition, Mike has worked with a variety of not-for-profit organizations, primarily private colleges.

Notable engagements:

Audits of financial institutions with assets ranging from \$100 million to over \$20 billion.

Significant experience with public companies and SEC reporting, including initial public offerings and registration statements.

Internal control assessments under Section 404 of the Sarbanes-Oxley Act and FDICIA.

Debt and equity placements through private offerings.

Business combinations, including multiple target transactions.

Assistance with acquisition and sale transactions.

Evaluations and improvements of policies, procedures and controls.

Examinations of trust departments.

Assisting clients in improving their financial reporting.

Professional Affiliations and Credentials

Certified Public Accountant

American Institute of Certified Public Accountants (AICPA)

AICPA Depository and Lending Institutions Expert Panel

Education

BA, accounting, University of Northern Iowa

Francis L. Mace
Deputy Assistant Inspector General for Investigations
Federal Deposit Insurance Corporation Office of Inspector General

Francis “Fran” Mace joined the FDIC - Office of Inspector General in February of 2009. He is the Deputy Assistant Inspector General for Investigations. Prior to that, he was the Special Agent in Charge of the New York Region tasked with supervising investigations relating to fraud in or against FDIC insured or regulated financial institutions.

Prior to working at the FDIC-OIG, Mr. Mace spent over nine years working for IRS-Criminal Investigations. His last assignment was Supervisory Special Agent in West Palm Beach, Florida. There he led a group of agents who conducted various financial investigations of tax and money laundering violations. He also supervised an agent assigned to the local Joint Terrorism Task Force as well as the local SAR Review Team/West Palm Beach HIFCA.

Prior to his work in West Palm Beach, Special Agent Mace was assigned to a Task Force focusing on International Financial Crimes. The International Task Force worked on OFAC related bank prosecutions, internet gambling, and offshore tax evasion.

Special Agent Mace began his career With IRS in the New York Field Office where he worked a variety of tax and money laundering investigations. The majority of his time in New York he was assigned to the New York Asset Forfeiture Task Force. The Task Force mission was to seize and forfeit the proceeds of unlawful activity in addition to criminal prosecutions. Special Agent Mace also spent time assigned to the New York OCDETF Strike Force.

Michael P. Maloney
Senior Policy Analyst – Capital Markets Branch
Federal Deposit Insurance Corporation

Michael Maloney is a Senior Policy Analyst at the FDIC in the Capital Markets Branch within the Division of Risk Management Supervision. He has been with Capital Markets for the last six years.

Prior to joining the FDIC, Michael was as a Financial Analyst with the Pension Benefit Guaranty Corporation. Michael is a Chartered Financial Analyst and a Certified Public Accountant.

Matthew J. McQueeney
Analyst – Capital and Regulatory Policy
Board of Governors of the Federal Reserve System

Matt is an analyst in the capital and regulatory policy (CRP) section in the supervision and regulation division of the Federal Reserve Board. Prior to joining the CRP section, Matt was an analyst in the financial statistics section of the information technology division of the Federal Reserve Board.

Sydney S. Menefee
Deputy Comptroller and Chief Accountant
Office of the Comptroller of the Currency

Sydney Menefee is the Deputy Comptroller and Chief Accountant at the Office of the Comptroller of the Currency (OCC).

In this role, Ms. Menefee serves as the OCC's authoritative source for bank accounting and financial reporting and provides accounting counsel to OCC examiners, the banking industry, and the accounting profession. She assumed this role in August 2018.

Ms. Menefee joined the OCC in 2009 as a Professional Accounting Fellow and served in various roles in the Office of the Chief Accountant and Midsize Bank Supervision prior to becoming Deputy Chief Accountant in July 2015. She was commissioned as a National Bank Examiner in March 2016. Prior to joining the OCC, Ms. Menefee worked in both public accounting and for a banking organization.

Ms. Menefee graduated from the University of Texas at Austin with a bachelor's degree of business administration and a master's in professional accounting. She is a Certified Public Accountant, licensed in Texas.

Kathryn Metzker
Risk Officer
National Credit Union Administration

Kathryn Metzker is a Risk Officer at the National Credit Union Administration (NCUA). Kathryn began her career at NCUA in 1999 as an examiner in New York and then served as a problem case officer for several years. Kathryn came to NCUA's division of Examination and Insurance in 2015, where she works on various capital related projects including the Risk Based Capital rule and Subordinated Debt implications, in addition to other risk management duties.

Godfrey K. Murangi
Associate Chief Accountant
U.S Securities and Exchange Commission

Godfrey Murangi is an Associate Chief Accountant in the Office of the Chief Accountant's Professional Practice Group at the U.S. Securities and Exchange Commission in Washington, DC. He is primarily responsible for providing oversight of the Public Company Accounting Oversight Board (PCAOB) on auditing policy related matters and also participates in the development of the Commission's rule proposals.

Prior to joining the Commission in December 2015, Mr. Murangi was an audit inspector at the PCAOB focused on inspection of global audit firms. Earlier, he was a senior manager at PricewaterhouseCoopers LLP ("PwC") with a focus primarily on, but not limited to, the financial services industry.

While at PwC, Mr. Murangi spent time in multiple global locations including in the Washington, DC Metro Area, and multiple years in PwC's Global Capital Markets Group in Tokyo (Japan), providing technical expertise in auditing plus accounting for complex financial instruments.

Mr. Murangi holds a Bachelor of Arts degree in Accounting, is a Certified Public Accountant in Virginia, and Washington, DC, and is a member of the AICPA.

Margaret Paulsen

**Senior Managing Director and Digital Regulatory Leader – Risk and Regulatory Practice
PricewaterhouseCoopers LLP**

Margaret is a Senior Managing Director and Digital Regulatory Leader in PwC's Risk and Regulatory Practice. With over 20 years of financial services experience as a regulator, corporate attorney and consultant, Margaret focuses on developing risk management and client solutions for traditional banks and FinTech firms. Her recent work includes advising clients on new banking charter requests, blockchain platforms and technology risk management. Margaret also supports clients with cybersecurity programs and publishes a weekly newsletter on US and global regulatory developments. Margaret is a frequent speaker at industry forums and within PwC regarding financial services regulatory matters, including innovation in FinTech, regulatory expectations regarding cyber security and regulatory reform. Margaret joined PwC in 2010 after working for 15 years as a financial services regulatory attorney at the Board of Governors of the Federal Reserve System and a corporate attorney at Debevoise & Plimpton and Davis Polk.

Benjamin T. Pegg
Risk Expert – Capital and Regulatory Policy
Office of the Comptroller of the Currency

Benjamin Pegg is a Risk Expert in the Capital and Regulatory Policy Division at OCC. He is a member of the Working Group on Disclosures and the Quantitative Impact Study Working Group. Prior to joining the OCC in 2012, he has worked as an actuary at Housing and Urban Development and The Hartford. Benjamin is a graduate of Robert Morris University in Pittsburgh, Pennsylvania.

Roberto J. Rodriguez
Director – Regulatory Strategy Team
PricewaterhouseCoopers LLP

Roberto currently directs PwC's regulatory strategy team, including overseeing the firm's risk and regulatory thought leadership efforts. In this role, he closely follows U.S. and global regulatory developments with respect to the financial services sector. Roberto has also advised U.S. G-SIBs on their CCAR and Volcker covered funds compliance initiatives. Prior to PwC, Roberto was an Obama Administration political appointee at the U.S. Treasury Department. He was a Senior Advisor in the Office of Domestic Finance, where he helped launch the State Small Business Credit Initiative, a product of 2010 Small Business Jobs Act. Roberto also worked in the Office of Legislative Affairs, where he worked closely with relevant Senate and House committees on multiple aspects of the Dodd-Frank Act. Before the Obama Administration, Roberto worked on Capitol Hill in both the Senate and House. He began his career as a press aide to former U.S. Senator Barbara Boxer (D-CA) and later served as a legislative assistant to Congresswoman Linda Sanchez (D-CA).

Arjun Saxena

**Partner – Financial Services Advisory Practice
PricewaterhouseCoopers LLP**

Arjun Saxena is a Partner with PwC Strategy&'s Financial Services Advisory practice, based out of the New York office. He has 20+ years of experience as a consultant and a practitioner. Arjun has served retail and commercial banks, wealth and asset managers and fintech / wealthtech players across the US and Canada on a variety of topics. His recent work has spanned business unit growth strategy, new product development, new business launch, operating model design, pricing, and partnerships. He is also active in intellectual capital development, and has been interviewed by leading publications such as *The Wall Street Journal*, *The Financial Times*, *American Banker*, *Bloomberg* and *Investment News* for his views on topical issues. Prior to joining PwC, Arjun was co-founder and member of the Board of Directors of Inductis, a big-data pioneer, which was acquired by EXLServe (NASDAQ: EXLS) and a fixed income trader at Citibank.

Aaron M. Schwartz

**Head of FS Tech Research – Financial Services Advisory Practice
PricewaterhouseCoopers LLP**

Aaron Schwartz, CFA, joined PwC in 2015 and leads strategy research and thought leadership for the Financial Services Advisory practice. In this role, Aaron has established a research practice that considers a range of interacting factors from technology innovation, policy and business model change to understand industry disruption and to advise clients accordingly. Aaron has 10-plus years of experience covering the technology industry as an equity research analyst at Macquarie, Jefferies and JP Morgan. Prior to joining PwC, Aaron covered a wide range of software sectors including vertical-specific applications, cyber security, analytics / business intelligence, cloud computing, virtualization, storage, and systems and network management. Aaron has authored multiple widely followed thematic publications, has been quoted in national and industry-specific publications including The Wall Street Journal, The New York Times and Barron's, and has appeared on media outlets such as CNBC.

Robert F. Storch
Chief Accountant
Federal Deposit Insurance Corporation

Mr. Storch is Chief Accountant in the FDIC's Division of Risk Management Supervision. His principal responsibilities include the development of accounting policies and reporting requirements for banks and the review of depository institutions' accounting for specific transactions. Mr. Storch represents the FDIC on the Basel Committee on Banking Supervision's Accounting Experts Group and on its Task Force on Expected Loss Provisioning. He also serves as the FDIC's member of the Federal Financial Institutions Examination Council's Task Force on Reports. Mr. Storch's other duties involve participation in the development of the FDIC's regulations and supervisory policies pertaining to auditing programs and oversight over the FDIC's securities registration and disclosure function under the federal securities laws.

Mr. Storch joined the FDIC in 1973 as an examiner trainee in Philadelphia, Pennsylvania, and became a commissioned bank examiner in 1978. He transferred to the FDIC's Washington Office in 1981 and served as a financial analyst and accounting policy specialist before being promoted to Chief of the Division of Supervision's Accounting Section in 1988. In July 2002, Mr. Storch was designated Chief of the Accounting and Securities Disclosure Section in the Division of Supervision and Consumer Protection. He was named Chief Accountant in February 2003. Mr. Storch is a graduate of Muhlenberg College in Allentown, Pennsylvania, and earned an M.B.A. in accounting and finance from the Wharton Graduate Division of the University of Pennsylvania. He is also a graduate of the Graduate School of Banking at the University of Wisconsin. Mr. Storch is a Certified Public Accountant and a member of the American Institute of CPAs.

Raheel O. Syed
Partner – Financial Accounting Advisory Services
Ernst & Young LLP

Background

Raheel Syed is a Partner in Ernst & Young's FSO Financial Accounting Advisory Services ("FSO FAAS") with 16 years of assurance and advisory experience with a specific focus on derivative controllership, operational risk management and regulatory compliance.

Prior to joining EY, Raheel held various positions at Manulife/John Hancock Financial, Royal Bank of Canada and Citigroup.

He has led large public audits, managed a derivatives finance function and has assisted banking, insurance and asset management clients comply with regulatory requirements and streamline operational processes.

Relevant Experience

Derivative controller at a large multinational financial institution that reports results under US GAAP and NAIC. Lead the accounting, reporting and internal control groups and provided review on back office and middle office results to ensure compliance with regulatory and firm policies.

Extensive experience in fair value, cash flow and net investment hedges for both cleared and non-cleared trades. Provided transaction and operational process support for complex derivative restructuring and valuation matters.

Established a month end and quarter end close for the accounting and reporting function for a multinational financial services company. Established standard operating procedures with clear roles and responsibilities for front office, middle office and back office operations.

Advised treasury departments on liquidity and capital implications of Dodd Frank mandated central cleared derivatives. Advised treasury units on best practices to established core treasury operations with improved efficiency, profitability and control. Assisted in determining initial margin and variation margin impacts of cleared trades and worked with Treasury to develop cash management solutions and analyze collateral transformation options.

Established middle and back-office treasury processes to manage liquidity, interest rate and foreign exchange risk, including stress testing to determine capital requirements during times of economic distress.

In 2013, as a result of Dodd-Frank, implemented the accounting project for cleared interest rate swaps; including OIS valuation curve implementation, hedge accounting and initial/variation margin accounting.

Extensive internal controls and accounting advisory experience on diversified Invested Assets including financial instruments, securitization and repo transactions, alternative investments and real estate.

Glenn Temprow
Associate Director
Public Company Accounting Oversight Board

Glenn Temprow joined the PCAOB in 2003 working on and leading the inspections of large, small and international auditing firms. Prior to joining the PCAOB, Mr. Temprow worked for more than decade at a Big 4 firm focusing on the audits of financial service companies.

Barbara K. Vanich
Deputy Chief Auditor - Office of the Chief Auditor
Public Company Accounting Oversight Board

As deputy chief auditor, Barbara Vanich provides technical direction in the development of PCAOB standards, assists in managing the activities of the Office of the Chief Auditor, and ensures that the PCAOB standards are appropriately communicated to auditors and other interested parties. She was the leader of the project team on auditing accounting estimates, including fair value measurements, and the project team that assisted the Board in developing the standards for the attestation engagements of broker-dealers.

Prior to joining the PCAOB in 2009, Ms. Vanich was a director at Navigant Consulting, specializing in advising on accounting policy matters. She also was a vice president in accounting policy at JPMorgan Chase. Ms. Vanich also worked for KPMG, LLP, in its assurance practice. While there, she performed audits, primarily of large financial institutions.

Ms. Vanich earned a B.S. from Point Park University, majoring in accounting. She is a certified public accountant.

Joanne Wakim
Deputy Associate Director and Chief Accountant
Board of Governors of the Federal Reserve System

Ms. Wakim is the Chief Accountant of the Federal Reserve Board's Division of Banking Supervision and Regulation. Her principal responsibilities include advising the Federal Reserve Governors and senior Board staff on the implications of key accounting, auditing and reporting issues facing the banking industry. She is the senior Federal Reserve Board official responsible for the development of policy positions on domestic and international accounting, auditing, reporting, disclosure, and related internal control issues affecting the banking industry.

In addition to her responsibilities as Chief Accountant, Joanne oversees the Federal Reserve Board's Policy Implementation Effectiveness function. She also represents the Federal Reserve Board on various subgroups of the Basel Committee on Banking Supervision.

Prior to joining the Federal Reserve Board, Joanne worked at the Office of Thrift Supervision. Joanne's other experience includes participating in the accounting standard-setting process while working at the Financial Accounting Standards Board (FASB) and working as an auditor at Ernst & Young in Atlanta, Georgia. Joanne is a Certified Public Accountant and holds a Bachelor in Accounting from Clemson University.

Larry Yusuf

**Senior Manager – Americas Professional Practice, National Accounting
Ernst & Young LLP**

Senior Manager on the Financial Instruments team in National Accounting in New York, NY.

Responsible for financial instruments initiatives that support our audit clients and engagement teams, with a particular focus on new accounting pronouncements and other emerging issues.

Prior to this role, Larry was in the Boston Assurance Services practice, serving a variety of multinational clients in the Technology and Life Sciences industries.

Bachelor of Science in Finance from the University of Massachusetts and Masters degree in Accountancy from the University of Virginia.

Certified public accountant licensed in Massachusetts and New York.

Member of the American Institute of Certified Public Accountants.