

## **Kathleen Rose Sedney, CPA, CFE**

### **◆Education & Qualifications**

Certified Public Accountant – Maryland & New York  
Certified Fraud Examiner – Association of Certified Fraud Examiners  
Bachelor of Science, Accounting Major (b) (6)  
Salisbury University – (b) (6); Salisbury, Maryland  
Study Abroad – Lorenzo DeMedici University (Italy); University of London

### **◆Related Experiences**

#### ***Department of State, Office of Inspector General, Office of Audits, Contracts & Grants Division GS-511-13 Senior Auditor May 2011 - Current***

Managed and led teams which have performed performance and forensic audits of Department of State and Broadcasting Board of Governors (BBG) programs. This includes researching and preparing audit proposals, performing audit survey procedures, developing detailed audit plans, executing audit fieldwork, and reporting audit results. Deal extensively with contract compliance with Federal Acquisition Regulation (FAR), and grant compliance with Federal grant regulations, such as OMB Circulars A-110 and A-122.

#### ***Examples of Work Performed:***

- FAR Compliance & Contract Oversight
  - Audit of BBG Administration and Oversight of Acquisition Functions – Managed a team that identified: two recurring violations of the Anti-Deficiency Act (ADA), eleven robust audit findings relating to FAR non-compliance and over \$4 million in questioned costs and funds put to better use.
- Grant Oversight
  - Audit of Bureau of Oceans and International Environmental and Scientific Affairs Administration and Oversight of Funds Dedicated to Address Global Climate Change – Acted as a member of a team that identified: six robust audit findings relating to non-compliance with Federal regulations, and \$600,000 in questioned costs.
  - Audit of Bureau of Population, Refugees and Migration Oversight of Selected Cooperative Agreements in Support of Colombian Refugees in Ecuador – Led a team that identified: two robust audit findings including one best practice in programmatic grant oversight and one deficiency in financial grant oversight, and approximately \$2,000 in questioned costs.
- Forensic Audit
  - Fuel Diversion – Acted as a team member for a forensic investigation of a fuel theft at Embassy Santo Domingo, which identified approximately \$1.8 million in funds which may be reimbursed to the USG by Chevron (settlement pending).

#### ***Marriott International; Bethesda, MD***

#### ***Supervising Senior Fraud Auditor***

***August 2010 – May 2011***

Managed a team that provided investigative assistance to hotels which had financial fraud. This included identification, examination, and analysis of financial data associated with domestic and international investigations and law enforcement actions. Served as a resource for corporate attorneys, other investigators and senior level management. Conducted training sessions for internal auditors and accountants.

#### ***Examples of Work Performed:***

- Employee Theft & Misappropriation of Assets
  - Travel & Expense Reimbursements
  - Procurement Schemes, such as Invoice Falsification
  - Inventory Fraud
- Sarbanes Oxley 404 (“Sox”) Testing