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By Thomas F. O Connor, Stephen L. Morgan

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Editorial Review

About the Author

Thomas F. O Connor, CIA, CGAP, CGFM, CDFM, CPA, CMA, CFE, is a self-employed consultant and trainer. He has 34 years experience as a governmental auditor, investigator, and evaluator. His career included 30 years at the U.S. Government Accountability Office; three years at the U.S. Agency for International Development; and approximately one year at the Peace Corps. He has experience in all aspects of governmental auditing, and has extensive foreign experience. As an adjunct to his audit work, he has presented more than 1,000 training classes. His educational background includes a BA in accounting from St. Ambrose University, and a master s in public administration from the University of Oklahoma. Mr. O Connor has been an avid supporter and contributor to the growth of The IIA s Certified Government Auditing Professional program. Starting shortly after that program was established, he presented CGAP exam preparation courses to approximately 75 audiences at all levels of government in the United States and a few overseas, resulting in several hundred new CGAPs. He is the author of CGAP Exam Study Questions published by The IIA Research Foundation in March 2010. In the world of governmental auditing, he has become known as Mr. CGAP.

Stephen L. Morgan, CIA, CGAP, CGFM, is president of EGAPP, Inc., Excellence in Government Accountability and Performance Practices, a company that specializes in training government auditors and managers. He is the former city auditor of Austin, Texas, where he directed a full scope audit office that conducts performance audits, fraud investigations, and consulting engagements. Mr. Morgan played a critical role in helping the City of Austin evolve its performance measurement and management system into an accepted model for other government organizations. Before joining the City Auditor s Office, he was an evaluator in the U.S. GAO s National Productivity Office. For more than 20 years, Mr. Morgan has designed and delivered courses in performance measurement, management, and audit. He has co-authored three IIA textbooks, including Performance Auditing: A Measurement Approach, 1st and 2nd editions. Mr. Morgan holds a BA in pre-law government and a master s in public administration, both from the University of Texas. In May 2009, he received the Victor Z. Brink Memorial Award, The IIA s highest award for leadership and service to the global internal audit profession. In May 2007, Mr. Morgan accepted the National Intergovernmental Audit Forum s Excellence in Government Performance and Accountability from the Comptroller General of the United States. Also, in March 2002, he became the fourth annual recipient of the Harry Hatry Distinguished Performance Measurement Practice Award from the American Society of Public Administration. Mr. Morgan holds certificate number 1 as a CGAP.

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