

SPRING CONFERENCE

Knoxville, Tennessee – March 7-8, 2024



MEET OUR INSTRUCTORS



Nathan Abbott, CISA, CFE, EA

Assistant Director, Division of Local Government Audit
Tennessee Comptroller of the Treasury

Nathan joined the Comptroller's Office in 1996, spending one year with the Division of State Audit before transferring and devoting the last 26 years to the Division of Local Government Audit (LGA). Throughout his service Nathan has taken on increasing responsibilities within the division and supported internal efforts as well as professional organizations to help further government accountability. In his role as Assistant Director, Nathan is responsible for overseeing the Information Systems section of LGA, including the evaluations of the general and applications controls over the information systems in the 91 counties audited by LGA and oversight of technical support operations for LGA staff.

Nathan is a graduate of Freed Hardeman University, where he received a Bachelor of Business Administration in Accounting. He is a Certified Information Systems Auditor (CISA), Certified Fraud Examiner (CFE), and an Enrolled Agent (EA) with the Internal Revenue Service. Nathan is also a graduate of both the Tennessee Government Management Institute and the Tennessee Government Executive Institute.

Nathan dedicates time internally and to outside professional programs by providing training on computer forensics, cybersecurity, Excel, Word, and computer applications. He is a dedicated member of the Nashville Chapter of AGA, having served on the Chapter Executive Committee as Webmaster for over a decade. On a lighter note, for the past five years he has dressed up as Santa Claus for the Comptroller's officewide Christmas party.



Justin Ball

Regional Outreach Specialist
Tennessee Department of Treasury

Justin has worked for the Treasury Department since 2016. In his role as a Regional Outreach Specialist, he works with state agencies and political subdivisions throughout East Tennessee to help employers understand, navigate, and set up education for their employees on both the Tennessee Consolidated Retirement System (TCRS), 401k and 457b deferred compensation plans, as well as other Treasury Programs. He also works with governing bodies throughout East Tennessee with the resolution adoption and implementation process of TCRS and deferred compensation. Justin holds a Bachelor of Science degree in Management as well as a Master of Business Administration from Carson-Newman University.

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Karen Bell
Finance Director
Madison County, Tennessee

Karen is a graduate of Union University with a Bachelor of Science in Finance and Marketing, Memphis State University with a Master of Science in Educational Administration and Supervision, and University of Tennessee at Martin with a Master of Business Administration.

Karen is a graduate of the first class in 2010 for the State of Tennessee's Certified Municipal Finance Officer program, which is required by the State Comptroller's Office for all municipal finance employees. Since July 1, 2019, she has been serving as the Madison County Finance Director.

She worked for the City of Jackson beginning in 1995, coming in as internal auditor and serving as Director of Finance, Audit & Budgeting until her retirement on June 28, 2019. She taught for five years at the Tennessee Technology Center in Jackson, Tennessee, in the Business/Accounting/Information Systems program. She served eight (8) years on the Jackson-Madison County School Board and has served on the Tennessee Government Finance Officers Association Executive Board as treasurer since 2017.



Kathy Birri, MSFFE, CFE, CECFE
Investigator, Division of Investigations
Tennessee Comptroller of the Treasury

Kathy is an investigator for the Upper East Region of the Tennessee Comptroller of the Treasury's Division of Investigations. She investigates and reports on fraud, waste, abuse, and significant internal control and compliance issues in government and other publicly funded entities.

Kathy began working for the Comptroller's Office in 2023 for the Division of Investigations. She previously worked for the Ohio Attorney General's Office investigating charitable fraud for 6 years. Kathy holds a Bachelor of Business Administration in Accounting from The Ohio State University and a Master of Science in Fraud and Forensic Examination from West Virginia University. She is a Certified Fraud Examiner (CFE) and a Certified Economic Crime Forensic Examiner (CECFE).

Kathy lives in Knoxville with her husband and dog. In her spare time, she enjoys drawing, painting, and ballroom dancing.

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Kristine Brock

Assistant City Administrator and Chief Financial Officer
City of Franklin, Tennessee

Kristine has served as Assistant City Administrator and Chief Financial Officer for the City of Franklin, Tennessee since January 2017. Formerly, she was Director of Management and Budget for the City of Maryville, Tennessee and Budget Director for Gwinnett County, Georgia. Kristine began her career as a financial advisor with a national independent municipal advisory firm. She holds a Bachelor of Arts in Economics from Maryville College (TN) and a Masters of Public Policy and Management with a concentration in Public Finance from Carnegie Mellon University (PA). Kristine has been working in the municipal debt market as an advisor or issuer since 1999.

Kristine has been a GFOA member since 2003, became a Certified Public Finance Officer (CPFO) in 2012 and has served on the Governmental Accounting Standards Advisory Council (GASAC) since 2021. She has also been involved in various capacities in the State of Tennessee Government Finance Officers Association (TGFOA) and was the organization's President in 2019.

Kristine and her husband Jesse reside in Franklin, Tennessee. She enjoys spending time outdoors, bluegrass music, caring for her pets and is a member of Smoky Mountain Global Methodist Church.



Chris Caldwell

Chief Financial Officer and Co-Chief of Staff
Knox County, Tennessee

Currently, Chris is the Chief Financial Officer and Co-Chief of Staff for Knox County Government overseeing a budget of over \$1 billion. He was appointed to the position in 2012. Before becoming Director, Chris was the Accounting and Budget Director for the Finance Department, overseeing the accounting staff and assisting the Director. He graduated with honors from Lincoln Memorial University with an Accounting Degree, Magna Cum Laude (2000-2002), and Bellevue University with a Master of Business Administration (2008-2009). He was a member of Alpha Chi and Phi Theta Kappa. Chris is a Government Finance Officers Association (GFOA) member and the Tennessee Government Finance Officers Association (TGFOA). He serves on six other boards: Knoxville Chamber, Family Justice Center, CAC, Zoo Knoxville, Knox County Retirement & Pension Board, and Knox County Investment Committee. He is a graduate of Leadership Knoxville Class of 2015 and recognized by the Greater Knoxville Business Journal as a "40 Under Forty" Class of 2014. In 2012, he was awarded the "R. Martin Peters Young Alumnus of the Year" by LMU. The American Society for Public Administration (ASPA) recognized him as the 2016 "Public Administrator of the Year."

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Keith Carver

Senior Vice Chancellor and Senior Vice President
University of Tennessee Institute of Agriculture

Keith Carver is the new senior vice chancellor and senior vice president of the University of Tennessee Institute of Agriculture. His career within the University of Tennessee System of campuses and institutes has spanned twenty-six years, most recently as chancellor at UT Martin. Prior to his appointment as chancellor, he served as executive assistant to then UT President Joe DiPietro for six years. He has held leadership positions in Knoxville, Martin, and Memphis, including interim vice chancellor for development and alumni affairs at the UT Health Science Center in Memphis, assistant vice chancellor for development at UT Martin, and director of development and alumni affairs for the UT College of Law in Knoxville.

Carver earned a bachelor's degree from Memphis State in 1992. However, the rest of his academic career has been with the University of Tennessee. He earned his master's degree in college personnel and educational leadership in 1995 and his PhD in higher education administration in 2009 from UT Knoxville.

A lifelong learner, Carver has completed numerous leadership development programs including Leadership Tennessee, Leadership Knoxville, WestStar Leadership Program, Leadership Weakley County, the UT Leadership Institute, and LeaderShape at the University of Illinois.

He has actively contributed to governance at UT, including serving on the UT Foundation Board, the UT Martin Chancellor's Advisory Council and the UT Alumni Association Strategic Planning Steering Committee. He also serves on the board of directors for the Mid-South American Red Cross of Tennessee, Discovery Park of America, Governor's Task Force for Rural Education, Tennessee Farm Bureau Federation, and the 4-H Foundation.

Carver and his wife, Hollianne, are the proud parents of daughter Carson (husband Michael) and two sons, Jack Thomas (J.T.) and Britton. The Carvers are expecting their first grandchild in June.

SPRING CONFERENCE

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MEET OUR INSTRUCTORS



Joseph Ensminger, CPA, CFE

Deputy Chief Investigator, Division of Investigations
Tennessee Comptroller of the Treasury

Joseph is the Deputy Chief Investigator for the Upper East Region of the Tennessee Comptroller of the Treasury's Division of Investigations. He leads a team in investigating and reporting on fraud, waste, abuse, and significant internal control and compliance issues in government and other publicly funded entities.

Joseph began working for the Comptroller's Office in 2006 as a legislative auditor in the Division of Local Government Audit (née County Audit). In 2014, he transferred from Nashville to Knoxville to work as a full-time investigator. Beginning in 2016, he briefly served as the business manager at the University of Tennessee, Knoxville's Department of Chemistry before returning to the Comptroller's Office in 2018. He was named Deputy Chief Investigator in 2023.

Joseph holds a bachelor's degree in accounting from Martin Methodist College. He is a Certified Public Accountant (CPA) and a Certified Fraud Examiner (CFE).

Joseph lives in Knoxville with his wife and three sons. In his spare time, he enjoys attending his sons' sporting events, hiking, fly fishing, and playing stringed instruments both inside and outside the family's log home.



Robert Holt

Finance Director
City of Gatlinburg

Robert has served as the Finance Director for the City of Gatlinburg, Tennessee since January 2014. Formerly, he served as the City's Treasurer/Assistant Finance Director (2007–2014), and Tourism Finance Manager (1996–2007). Prior to coming to Gatlinburg, Robert worked within the Tax Department of Pugh CPAs in Knoxville from 1989 to 1996.

Robert became a Certified Public Accountant (CPA) in 1990 and a Certified Municipal Finance Officer (CMFO) in 2015. He holds an Associate Degree from Walters State Community College, a Bachelor Degree from the University of Tennessee Knoxville, and a Master of Accountancy Degree from the University of Tennessee Knoxville. He has active membership in the Tennessee Government Finance Officers Association (TGFOA), the Government Finance Officers Association (GFOA), and the American Institute for Certified Public Accountants (AICPA). He is a graduate of Leadership Sevier Class of 2006. Robert was Lead Instructor for Becker CPA Review, Knoxville and Chattanooga from 1990 to 1995 and has taught for UT Municipal Technical Advisory

SPRING CONFERENCE

Knoxville, Tennessee – March 7-8, 2024



MEET OUR INSTRUCTORS

Service (MTAS) for CMFO Program. Robert currently serves as the Legislative Liaison for TGFOA.

Robert and his wife April celebrated their 34th wedding anniversary in December 2023. They are the parents of 11-year-old son, Mason. He was a “surprise” who arrived in December 2012 after 23 years of marriage! Outside of his career in governmental accounting, Robert is presently serving as Interim Pastor of Dumplin Baptist Church, the 3rd oldest Baptist Church in Tennessee, in New Market, Tennessee.



Gary Mitchell, CPA

Vice President, Department of Audit, Accounting, and Advisory Services
Pugh CPAs

Gary is a Vice President in the Audit, Accounting and Advisory Services Department of Pugh CPAs. Gary has experience in auditing and accounting services related to a variety of industries, including governmental entities, employee benefits plans, government contractors, construction contractors, not-for-profits, and private companies. Gary is a two-time graduate of the University of Tennessee, Knoxville with a Bachelor of Science degree in accounting and finance. Gary is a member of the Tennessee Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the Association of Government Accountants. Prior to working as a public accountant, Gary served six years in the Tennessee Army National Guard. Gary lives in Lenoir City, Tennessee with his wife and six kids.



Abb Oglesby

Legal Manager
UT Municipal Technical Advisory Service (MTAS)

Abb Oglesby came to MTAS as a Municipal Court Specialist after serving as one of Mississippi’s Special Assistant Attorney Generals in the Gulf Coast area. He now manages the Legal and Codes functions at MTAS after working six years as the agency’s Training & Development Manager. Over the course of his 19 years as an attorney, Abb has worked as both a municipal court prosecutor and public defender. Abb holds a B.S. in Finance from Auburn University and earned his law degree from the University of Mississippi.

SPRING CONFERENCE

Knoxville, Tennessee – March 7-8, 2024



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Steve Osborne

Assistant Director, Division of Local Government Finance
Tennessee Comptroller of the Treasury

Steve is responsible for assisting the Director in supervising the division's oversight of Tennessee cities, counties, utilities, and other governmental entities with debt and budgetary compliance. He also leads the division's development of guidance, training, and financial analysis metrics that support financial health for local governments.

Prior to joining the Comptroller's Office in 2011, Steve worked as an equity analyst with Avondale Partners covering the restaurant and consumer goods sectors. He was also the owner and manager of a Tennessee small business for over 15 years. Prior to that time, he worked on the municipal bond desk at J.C. Bradford. Steve holds undergraduate degrees from Austin Peay State University and Belmont University as well as an MBA from the Owen Graduate School of Management at Vanderbilt University.

Steve and his wife, Juanita, reside in Nashville, Tennessee with their three children.



Jimmy Stewart, CFE

Senior Investigator, Division of Investigations
Tennessee Comptroller of the Treasury

Jimmy is a Senior investigator for the Upper East Region of the Tennessee Comptroller of the Treasury's Division of Investigations. He investigates and reports on fraud, waste, abuse, and significant internal control and compliance issues in government and other publicly funded entities.

Jimmy began working for the Comptroller's Office in 2012 as a Legislative Auditor for the Division of State Audit. In 2017, he transferred from the Division of State Audit to the Division of Investigations. Jimmy holds a Bachelor of Business Administration in Accounting from Dalton State College and a Master of Accountancy from the University of Tennessee at Chattanooga. He is a Certified Fraud Examiner (CFE).

Jimmy lives in Maryville with his wife, son, dog, and cat. In his spare time, he enjoys attending sporting events, being a backyard pitmaster, and volunteering at his church.

SPRING CONFERENCE

Knoxville, Tennessee – March 7-8, 2024



MEET OUR INSTRUCTORS



Billy Trout

Manager, Taxpayer Education, Correspondence, and County Clerk Support
Division of Taxpayer Services
Tennessee Department of Revenue

Billy Trout serves as the manager of Taxpayer Education, Correspondence, and County Clerk Support for the Tennessee Department of Revenue's Taxpayer Services Division. He and his staff produce monthly webinars, answer questions via email from county and city clerks and the general public and provide support to other teams in their division.

Billy has a bachelor's degree in Communications from Middle Tennessee State University in Murfreesboro, Tennessee. Prior to joining Revenue in 2003, Billy was the area director for the U.S. Treasury's Savings Bond Marketing Office and responsible for promoting U.S. Treasury securities throughout the state. He also spent 12 years in management and technical tax law positions with the Internal Revenue Service in Nashville and operated his own federal tax preparation business.