



## Improper Payments

### Description

In fiscal year 2014 the government-wide improper payments estimate increased almost \$19 billion. A panel of representatives from GAO, OMB, and the IG community will discuss efforts on the part of lawmakers, OMB, agencies and their auditors to better estimate improper payments, identify their root causes and prevent them from happening in the first place.

### Moderator

**Beryl (Berri) Davis** ([bio](#)), Director, MFA, GAO

### Panelists

**Mike Wetklow** ([bio](#)), Branch Chief, OFFM, OMB

**Patrick O'Carroll** ([bio](#)), IG, SSA



## **Beryl H. (Berri) Davis**

Beryl H. “Berri” Davis is a Director of Financial Management and Assurance at the U.S. Government Accountability Office. Her responsibilities include work related to improper payments, grants management, agencies’ internal controls, and federal inspector general issues. She also serves as GAO’s representative in addressing standard setting processes of the International Organization of Supreme Audit Institutions.

Before working in the federal government, Ms. Davis served as Vice President, Standards and Guidance, for the Institute of Internal Auditors. There she directed activities related to the identification of emerging issues and the development of auditing guidance. Ms. Davis also served as Director of Audit Services and Management Support for the City of Orlando where she was responsible for improving all aspects of accountability over city programs. Her accomplishments include audits that resulted in millions of dollars of additional revenue for the city and the coordination of the city’s development of its first comprehensive strategic plan. In addition, Ms. Davis has several years of work experience in public accounting and the private sector.

Ms. Davis has served as a member of several auditing and financial management councils and boards, including the Comptroller General’s Government Auditing Standards Advisory Council, the Federal Accounting Standards Advisory Board Appointments Panel, and the American Institute of CPA’s Governing Council. She is past President of the Florida Government Finance Officers Association, past President of the Florida Institute of CPAs, and former Chairman of the Florida Board of Accountancy.

Ms. Davis graduated with a Master’s in Business Administration – Accounting from the University of Florida and earned her Bachelor’s degree in Economics from Emory University. She holds the designations of CPA, CIA, CGFM, CGAP, CGMA, and CCSA.

In 1994, Ms. Davis was recognized by *Accounting Today* as one of the 100 Most Influential People in Accounting. In 2000, she was named Outstanding CPA in Government by the American Institute of CPA’s.

## **Patrick P. O'Carroll, Jr.**

Patrick P. O'Carroll, Jr. currently serves as the third Inspector General for the Social Security Administration (SSA), having been appointed to that position on November 24, 2004. Under his direction, the SSA Office of the Inspector General (OIG) inspires public confidence in the integrity and security of SSA's programs by conducting independent and objective audits, evaluations, and investigations.

Mr. O'Carroll directs an OIG workforce of 530 auditors, attorneys, investigators, and support personnel nationwide. The results of their efforts can be seen in the OIG's most recent achievements. In Fiscal Year 2014, the OIG's investigators reported over \$552 million in investigative accomplishments through SSA recoveries, restitution, fines, settlements, judgments, and projected savings. In addition, the OIG's auditors issued 84 reports with recommendations identifying more than \$5 billion in Federal funds that could be put to better use, and over \$1 billion in questioned costs. And the OIG's attorneys reported over \$21 million in civil monetary penalties and assessments.

Since assuming his position, Mr. O'Carroll has intensified the OIG's efforts to identify and prevent fraud, waste, and abuse in SSA programs through innovative and collaborative approaches to the office's core functions, as well as the management and development of human and technological resources. He is a widely recognized expert on social insurance programs, Social Security number integrity, and critical infrastructure protection, among other issue areas.

Prior to his appointment as Inspector General, Mr. O'Carroll held a number of increasingly responsible positions in the SSA OIG organization, including Assistant Inspector General for Investigations and Assistant Inspector General for External Affairs. Mr. O'Carroll also brought to the OIG the benefits of 26 years of experience with the United States Secret Service. Mr. O'Carroll received a Bachelor of Science from Mount Saint Mary's College in Emmitsburg, Maryland, and a Master of Forensic Sciences from the George Washington University in Washington, D.C. He also attended the National Cryptologic School and the Kennedy School at Harvard University. Mr. O'Carroll is a member of the International Association of Chiefs of Police and the Association of Government Accountants.

## **Mike Wetklow**

Mike Wetklow is a Branch Chief in OMB's Office of Federal Financial Management (OFFM). He joined OMB in 2011 and is responsible for leadership, policy, and implementation of OMB efforts to initiate government-wide financial management improvements. During his time at OMB, Mike:



- Led efforts to stand up the “Do Not Pay List;”
- Improved financial systems through shared services;
- Implemented the Government Charge Card Abuse Prevention Act;
- Updated Appendix C to OMB Circular, No. A-123 to provide new tools to combat
- improper payments; and
- Received the AGA DC Chapter’s 2015 Achievement of the Year Award.

Currently, Mike is focused on updating OMB Circular No. A-123, Management’s Responsibility for Internal Control and developing the Federal Government’s first ever guidance on Enterprise Risk Management.

Prior to OMB, Mike spent eight years at the Department of Homeland Security where he had been the Department’s first Director of the Internal Control Program Management Office. Mike received DHS top honors for eliminating pervasive material weaknesses and leading efforts to obtain the Department’s first Balance Sheet opinion in FY 2011. Prior to DHS, he held several accounting and auditing positions at KPMG, the Government Accountability Office, and the Maryland Legislative Auditors Office.

Mike received his undergraduate degree in accounting and his graduate degree in public administration both from the University of Maryland at College Park. Mike is a Certified Public Accountant and Certified Government Financial Manager. With his wife Mai, Mike is the proud father of three sons, Ben, Marcus, and Mike Wetklow Jr.