

Kristen A. Kociolek
Assistant Director, FMA
Government Accountability Office (GAO)

Kristen A. Kociolek is an assistant director on the Government Accountability Office's (GAO) Financial Management and Assurance (FMA) Team. Ms. Kociolek is a member of GAO's audit standards team responsible for developing, drafting, and maintaining *Government Auditing Standards* (The Yellow Book) and *Standards for Internal Control in the Federal Government* (the Green Book). Ms. Kociolek also leads GAO's financial statement audit of the U.S. Securities and Exchange Commission. Prior to joining GAO, Ms. Kociolek worked as an audit manager with Ernst & Young in Harrisburg, PA, where her work focused on financial audits of state and local governments. Ms. Kociolek graduated from Elizabethtown College in Elizabethtown, PA with a Bachelor of Science degree in Accounting. She is a Certified Public Accountant, a Chartered Global Management Accountant, and a Certified Government Financial Manager. She is a member of the American Institute of Certified Public Accountants, where she serves on the Government Performance and Accountability Committee, and a member of the Pennsylvania Institute of Certified Public Accountants.