**LOREN SCHWARTZ**

Mr. Schwartz joined Cotton, a Sikich Company in May 2002, and he was elected a partner in April 2003. Prior to joining Cotton, Mr. Schwartz spent 8 years at a Big 4 accounting firm. He has more than 25 years of diversified information system audit, financial and operational audit, and risk management consulting experience. Mr. Schwartz’s experience includes directing and participating in a wide range of financial statement audits of civilian and defense agencies, Federal Information Security Modernization Act (FISMA) audits, system reviews, process reengineering improvement projects, and audits of internal management controls of automated information security (IS). Mr. Schwartz is experienced in applying applicable Office of Management and Budget (OMB), Government Accountability Office (GAO), American Institute of Certified Public Accountants (AICPA), and National Institute of Standards and Technology (NIST) methodologies and requirements. Mr. Schwartz is a CPA, CISA and CISSP. Mr. Schwartz is also a frequent presenter at conferences on the topics of IS auditing including FISCAM and FISMA, fraud, and internal controls.