

Moderator



RICKY ALAN PERRY, JR. is a senior analyst on the technical staff of the Federal Accounting Standards Advisory Board. Alan manages Board projects on lease accounting and implementation. Prior to joining the Board's research staff in 2019, Alan worked at GAO, where he managed federal financial audits, audited certain federal disaster relief and tax credit programs, and assessed government-wide payment integrity processes and strategies. While with GAO, Alan detailed with FASAB, managing the Board's tax expenditures project and supporting its education and outreach efforts.

Alan is a Certified Public Accountant licensed in the State of North Carolina and a Certified Government Financial Manager. He is an active member of the Association of Government Accountants and a member of its CEAR Board. He holds a master's degree in accounting from North Carolina State University.

In his free time, Alan plays squash, follows jam bands around the southeast and mid-Atlantic, and is an active member of his church. He and his wife, Erica, reside in Washington, D.C.

Expert Panelists



CHRISTI M. DEWHIRST joined the FASAB research staff in January 2020 through April 2021 as a fellow, on loan to FASAB from the General Services Administration. During that time, she made substantial contributions to the Board's implementation guidance and other technical activities addressing leases. She has worked at GSA for 19 years and has spent her career in government finance and accounting. Ms. Dewhirst is currently leading implementation efforts for the new lease accounting standard for the PBS Financial Operations Division at GSA.

Ms. Dewhirst is a Certified Government Financial Manager and member of AGA. She holds a master's degree in finance from the University of Texas at Arlington.



ROBERT F. DACEY is the Chief Accountant for GAO. His expertise includes financial accounting, reporting, and auditing; cost accounting and measurement; and internal controls over financial reporting, including information system controls. He is currently a member of the FASAB, which issues accounting standards for federal entities.

Mr. Dacey joined GAO in February 1991. He has provided leadership for significant GAO efforts in financial accounting and auditing, including audits of the consolidated financial statements of the U.S. government, as well as audits and testimony related to information security, homeland security, and other information technology areas. He is a former member of the AICPA Auditing Standards Board and several of its task forces and is currently a member of the service organizations task force. He previously served as a member of the International Public Sector Accounting Standards Board and Chair of the AGA's CEAR Board. Prior to GAO, he was a senior audit manager at Deloitte.

Mr. Dacey is a Certified Public Accountant and Certified Government Financial Manager. He is a member of the American Institute of Certified Public Accountants and the Association of Government Accountants. He received a BBA, magna cum laude, from the University of Cincinnati and a J.D. from the George Mason University School of Law.



D. SCOTT SHOWALTER is a Professor of Practice and Director of the Master of Accounting Program in the Poole College of Management at North Carolina State University. Prior to joining the faculty in 2008, Mr. Showalter was an audit partner with KPMG LLP, where he retired after a 33-year career. During his career with KPMG, he provided audit and consulting services to large Federal, state and local governments.

Mr. Showalter is a member of the International Public Sector Accounting Standards Board and a former chair and Board member of the FASAB, where he completed his 10-year term in June 2019. He is the past chair of the Board of the North Carolina Association of Certified Public Accountants and a current member of the AICPA Council. He also served two terms as a member of the Standing Advisory Group to the Public Company Accounting Oversight Board. He has served in numerous leadership positions in the American Accounting Association.

Mr. Showalter earned a B.S. degree in accounting, summa cum laude, from the University of Richmond and is a member of the American Institute of Certified Public Accountants and the North Carolina Association of Certified Public Accountants. He is a licensed Certified Public Accountant and Chartered Global Management Accountant.