

DAVID R. HANCOX, CIA, CGFM (Ret)

PROFESSIONAL EXPERIENCE

1. 1974 - 2011 NYS Comptroller's Office
Director of State Audits
 - Responsible for directing a staff doing performance audits of State agencies*Director of Audits & State Expenditures 1997-2004*
 - Lead a staff of 116 people in auditing \$70 billion for fraud, waste and improper transactions before payment
2. 1991 – 2018 Siena College, Loudonville, NY
Faculty
 - Teach Internal and Performance Auditing
3. 2000 – present Graduate School USA, Washington DC
Faculty
 - Teach various auditing and management courses
4. 1985 – present David R. Hancox
International Public Speaker
 - Speak and consult with various groups on auditing and management topics
5. 2011 – present David R. Hancox
Expert Witness
 - Support litigation efforts on various legal matters

EDUCATION

1975 Siena College Loudonville, NY
BBA/Accounting

Continuing education to maintain two professional certifications.

PROFESSIONAL MEMBERSHIPS

Association of Government Accountants – past president New York
Capital Chapter,

2009 – 2015 member of the national Financial Management Standards
Board

Institute of Internal Auditors – past president – Albany Chapter

Vice-Chair - International Government Relations Committee

NY/NJ Intergovernmental Audit Forum

PUBLICATIONS

Co-author with Martin Ives of:

Government Performance Audit in Action

Published by Ives & Hancox – 2022 - 6th edition

Program Control & Audit: Handbook for Managers and Auditors

Published by Sheshunoff Information Services – 1999

Small Government Finance Library: Accounting, Reporting & Auditing

Published by Sheshunoff Information Services – 1999

Various articles for professional publications.

Member of the Editorial Board at Taylor & Francis

COMMUNITY ACTIVITIES

1999 – 2006, Member of the Board – Homeless and Travelers Aid Society of the Capital District

1994 – 2000, Member and past president – Parish Council – St. James Church

1994 – 2006, Chair – Administration Committee – St. James Church

Cluster Leader – Albany Diocese of the Roman Catholic Church

2000 – 2011, Siena College School of Business Dean's Advisory Council

2020 -2021, Vestry, Christ Church Greenville

ACCREDITATIONS

Certified Internal Auditor (Retired)

Certified Government Financial Manager (Retired)

PROFESSIONAL HONORS

2005 and 2015 Educator Award – Association of Government Accountants

2007 National President's Award – Association of Government Accountants

Marquis's WHO'S WHO in the East

Marquis's WHO'S WHO in America

Marquis's WHO'S WHO in the World

Presentations:

- Government Performance Auditing
- Finding Fraud
- Risk Assessment
- Internal Controls for Managers
- Internal Controls for Auditors
- Federal OMB Circular A-123
- GAO – Green Book on Internal Controls
- Audit Report Writing
- Government Auditing Standards
- Ethics for Accountants and Auditors
- Challengers to the Auditing Profession

Client List

Client	Location	Dates
Graduate School, USA	Virtual – Washington DC	March 29-30, 2023
Veterans Administration	Virtual – Washington DC	March 16, 2023
Graduate School, USA	Virtual – Washington DC	March 7-8, 2023
US Department of Justice – OIG US Department of Defense – OIG Intel Agency - OIG	Virtual – Washington DC	February 15-16, 2022
US Department of Homeland Security	Virtual – Washington DC	February 14, 2023
Graduate School, USA	Virtual – Washington DC	February 2, 2022
Institute of Internal Auditors	Rochester NY	December 7, 2022
Graduate School, USA	Virtual – Washington DC	November 8-9, 2022
Graduate School, USA	Virtual – Washington DC	August 9-10, 2022
NYC Department of Environmental Protection	Virtual – New York City	June 21-22, 2022
Graduate School, USA	Virtual – Washington DC	June 7, 2022
Graduate School, USA	Virtual – Washington DC	May 25-26, 2022
Graduate School, USA	Virtual – Washington DC	May 5-6, 2022
Graduate School, USA	Virtual – Washington DC	March 28-29, 2022
Graduate School, USA	Virtual – Washington DC	February 24, 2022
Graduate School, USA	Virtual – Washington DC	February 15-16, 2022
Graduate School, USA	Virtual – Washington DC	December 15, 2021
New York City Auditors	Virtual – New York City	November 3, 2021
Graduate School, USA	Virtual – Washington DC	October 13, 2021
Graduate School, USA	Virtual – Washington DC	August 5, 2021
US Housing and Urban Development	Virtual – Washington DC	May 18, 2021
Graduate School, USA	Virtual – Washington DC	March 11, 2021
US Army	Virtual – Ft. Belvoir	December 10, 2020
Association of Certified Fraud Examiners	Virtual – Central Pennsylvania	October 5, 2020
Graduate School, USA	Virtual – Washington DC	August 4, 2020
US Customs & Border Protection	Indianapolis, IN	December 11 – 12, 2019
Cotton & Co., CPAs	Alexandria, VA	November 20, 2019
IIA – Rochester, NY	Rochester, NY	November 14, 2019
IIA – Western, NY	Niagara Falls, NY	October 24, 2019
Miami-Dade Internal Audit	Miami, FL	September 16, 2019
US HUD	Detroit, MI	September 4, 2019
Graduate School	Washington DC	August 20-21, 2019
US Marines	Pentagon	August 19, 2019
Graduate School, USA	Washington DC	July 23-24, 2019
US General Services Admin	San Antonio, Texas	June 6, 2019
US Army	Washington DC	April 16-17, 2019
Graduate School, USA	Washington DC	March 20-21, 2019
Womble Bond Dickinson	Winston-Salem, NC	March 2020 - Present
Pediatric Infectious Disease Doctor 2	Coral Gables, FL	January 2018 – January 2019

Pediatric Infectious Disease Doctor 1	Coral Gables, FL	December 2017 – January 2019
Graduate School, USA	Washington, DC	December 6, 2018
NYC Comptroller's Office	New York City	November 30, 2018
US Army	Fort Belvoir, VA	November 14, 2018
NYC Comptroller's Office	New York City	October 25, 2018
NYC Comptroller's Office	New York City	October 18, 2018
Graduate School, USA	Washington, DC	September 24-25, 2018
Graduate School, USA	Washington, DC	September 18-19, 2018
Association of Government Accountants	New York City	September 6, 2018
Grant Thornton	New York City	August 30, 2018
Mississippi Society of CPAs	Jackson, MS	August 16, 2018
Cotton & Co., CPAs	Alexandria, VA	July 17, 2018
US Department of Energy	Aiken, SC	June 6-7, 2018
IIA – Rochester Chapter	Rochester, NY	April 25, 2018
PA Department of Human Services	Mechanicsburg, PA	April 11, 2018
US Army	Fort Leonard Wood, MO	April 4 – 5, 2018
USAID The Republic of Georgia Georgia – Good Governance Initiative	Tbilisi, Republic of Georgia	February 17 – July 31, 2018
William Sanchez, ESQ.	Miami, FL	December 22-27, 2017
US Department of Homeland Security	Washington, DC	November 8-9, 2017
US Department of Education	Philadelphia, PA	October 25-26, 2017
Grant Thornton, CPAs	New York City	October 23, 2017
South Dakota Municipal League	Sioux Falls, SD	October 5, 2017
AGA – Albany Chapter	Albany, NY	September 25, 2017
Grant Thornton, CPAs	New York City	September 21, 2017
Graduate School, USA	Washington, DC	September 13 – 14, 2017
Graduate School, USA	Washington, DC	August 30 - 31, 2017
Graduate School, USA	Denver, CO	August 2 - 3, 2017
NASA	Cleveland, OH	June 6, 2017
Pennsylvania Auditor General	Harrisburg, PA	May 23 – 24, 2017
Graduate School, USA	Washington DC	May 10 – 11, 2017
AGA – Idaho Centennial Chapter	Boise, ID	April 20, 2017
AGA – South Dakota Chapter	Pierre, SD	April 11, 2017
The Citadel (Military College)	Charleston, SC	March 9, 2017
Institute of Internal Auditors	Rochester, NY	March 6, 2017
Institute of Internal Auditors & Association of Government Accountants	Sacramento, CA	February 15, 2017
Cotton & Co., CPAs	Arlington, VA	January 19, 2017
Homeland Security	Washington DC	November 29-30, 2016
Cotton & Co., CPAs	Alexandria, VA	November 18, 2016

Graduate School, USA	Washington DC	November 16-17, 2016
Federal Deposit Insurance Corporation (FDIC)	Arlington, VA	November 9 - 10, 2016
US Army	Fort Bragg, NC	November 1 – 2, 2016
Pension Benefit Guaranty Corporation	Washington DC	September 22, 2016
Graduate School, USA	Washington DC	September 20-21, 2016
Housing & Urban Development (HUD)	Washington DC	September 12-13, 2016
Government Accountability Office (GAO)	Washington DC	September 8, 2016
Housing & Urban Development (HUD)	Washington DC	September 7, 2016
Graduate School, USA	Washington DC	August 23-24, 2016
Housing & Urban Development (HUD)	Washington DC	August 18-19, 2016
Saipan Public Auditor's Office	Capitol Hill, Saipan	August 4-5, 2016
Guam Public Auditor's Office	Tumon, Guam	August 1-3, 2016
Association of Pacific Island Auditors (APIPA)	Pohnpei, Federated States of Micronesia	July 21-31, 2016
Graduate School, USA	Washington DC	July 19-20, 2016
USAID The Republic of Georgia, State Auditor's Office	Tbilisi, Georgia	May 12 – July 13, 2016
Graduate School, USA	Washington DC	June 21-22, 2016
NJ State Comptroller's Office	Hamilton, NJ	June 10, 2016
Atlanta Rapid Transit Authority	Atlanta, GA	May 2, 2016
NJ State Auditor's Office	Hamilton, NJ	April 20, 2016
Cotton & Co.	Alexandria, VA	April 13, 2016
Jeremiah Manning, ESQ.	Albany, NY	April 2015 – October 2015
Carter, Ledyard & Milburn	New York City	February 2015 to 2016
Jones Day	Washington DC	March 2012 to March 2013
Womble, Carlyle, Sandridge & Rice	Winston-Salem, NC	March 2012 to March 2013 February 2014 to September 2015
Wachtell, Lipton, Rosen & Katz	New York City	March 2012 to March 2013
Winston & Strawn	New York City	March 2012 to March 2013
Greenburg & Traurig	New York City	March 2012 to March 2013
Baker Hostetler	Washington DC	March 2012 to March 2013
US Army	San Diego, CA	March 29-30, 2016
Housing & Urban Development (HUD)	Washington DC	March 15, 2016
National Security Agency	Linthicum Heights, MD	February 17-18, 2016
Milwaukee County & City Government	Milwaukee, WI	February 3-4, 2016
Progressive Business Publications	Albany, NY	December 10, 2015
Internal Revenue Service	Washington DC	December 3 – 4, 2015

Office of the Washington DC Auditor	Washington DC	October 21, 2015
Institute of Internal Auditors – Rochester Chapter	Rochester, NY	October 14, 2015
Cotton & Co., CPAs	Alexandria, VA	September 23, 2015
Graduate School, USA	Washington DC	August 13 – 14, 2015
Alaska Legislative Audit Agency	Juneau, AK	July 28, 2015
Graduate School, USA	Denver, CO	July 15 – 16, 2015
New Jersey Office of the State Comptroller	Trenton, NJ	June 30, 2015
Onondaga County Comptroller’s Office	Syracuse, NY	May 20, 2015
City of Chicago, Office of the Inspector General	Chicago, IL	April 1 – 2, 2015
Center for Disease Control	Atlanta, GA	February 20, 2015
AGA – Albany Chapter	Albany, NY	January 29, 2015
Graduate School, USA	Washington DC	January 12 – 13, 2015
U.S. Customs and Border Protection	Indianapolis, IN	December 11, 2014
Office of the Washington DC Auditor	Washington DC	December 10 – 11, 2014
Graduate School, USA	Washington DC	November 18 – 19, 2014
Association of Govt. Accountants	Nationwide Webinar	October 8, 2014
Virgin Islands Office of Inspector General	St. Thomas, US Virgin Islands	September 29 – October , 2014
Association of Govt. Accountants	Lincoln, NE	September 24, 2014
Institute of Internal Auditors – Albany Chapter	Albany, NY	September 23, 2014
Graduate School, USA	Washington DC	September 3 – 4, 2014
Graduate School, USA	Atlanta, GA	August 14 – 15, 2014
Defense Contract Management Agency	Fort Lee, VA	July 24 – 25, 2014
US Department of Transportation – OIG	Washington DC	July 16 – 17, 2014
Defense Logistics Agency	Richmond, VA	June 26 – 27, 2014
Graduate School, USA	Washington DC	June 19 – 20, 2014
Graduate School, USA	Washington DC	May 28 – 29, 2014
Ghana Institute of Management and Public Administration & JGPG	Accra, Ghana, Africa	May 12 – 16, 2014
Institute of Internal Auditors – Rochester Chapter	Rochester, NY	May 1, 2014
City University of NY	New York City	April 3-4, 2014
Graduate School, USA	Washington DC	March 26-27, 2014
US Election Assistance Commission	Silver Springs, MD	February 25, 2014
Institute of Internal Auditors – Rochester Chapter	Rochester, NY	January 30, 2014

Association of Govt. Accountants	Alexandria, VA	December 19, 2013
Graduate School, USA	Columbus, OH	December 11 – 12, 2013
CGI – Federal, Inc.	Charleston, SC	December 5, 2013
Federal Housing Finance Agency	Washington DC	November 14 – 15, 2013
Institute of Internal Auditors	Winnipeg, Canada	September 30, 2013
Office of the Public Auditor of Guam	Guam	September 23 – 26, 2013
Association of Pacific Island Auditors	Saipan	September 18 – 20, 2013
US Department of Education, OIG & US Department of Health & Human Services, OIG	Philadelphia, PA	September 4, 2013
CGI, Inc	Fairfax, VA	August 26, 2013
DePaul University	Chicago, Illinois	August 7, 2013
USDA	Beltsville, MD	July 30, 2013
USDA	Urbandale, Iowa	July 24 & 25, 2013
AGA – NYC Chapter	New York City, NY	July 22, 2013
USDA	Washington DC	July 9, 2013
CGI, Inc.	Lebanon, VA	June 10, 2013
Graduate School, USA	Washington DC	June 5 & 6, 2013
Graduate School, USA	Washington DC	May 30 & 31, 2013
IIA – Albany Chapter	Albany, NY	May 8, 2013
CGI, Inc.	Fairfax, VA	May 2, 2013
Association of Govt. Accountants	Arlington VA	March 27, 2013
Graduate School, USA	Washington DC	March 25 & 26, 2013
Massachusetts State Auditor	Shrewsbury, Massachusetts	February 14, 2013
Graduate School, USA	Washington DC	January 3 & 4, 2013
Graduate School, USA	Washington DC	August 7 & 8, 2012
Graduate School, USA	Washington DC	May 30 & 31, 2012
National Security Agency	Fort Meade, Maryland	April 17 & 18, 2012
Graduate School, USA	Washington DC	March 26 & 27, 2012
FEMA	San Antonio Texas	March 15 & 16, 2012
Government Services Administration (GSA)	Washington DC	February 7 & 8, 2012
AGA –Professional Development Conference	Boise Idaho	December 6, 2011
Hoskins & Co. CPA	Nashville TN	November 22, 2011
US DOT	Washington DC	November 8 & 9, 2011
Association of Govt. Accountants	Nationwide Audio Conference	November 2, 2011
Graduate School, USA	Washington DC	October 27 & 28, 2011
Booz Allen Hamilton	Rockville MD	October 10, 2011
AGA – Lincoln NE Chapter	Lincoln NE	September 22, 2011
Nebraska State Employees	Lincoln NE	September 21, 2011
AGA – Indiana Chapter	Indianapolis IN	September 15, 2011
Massachusetts State Auditor	Marlborough MA	September 8, 2011
Graduate School, USA	Atlanta GA	August 18 & 19, 2011
NASA	Cleveland OH	August 5, 2011
Government Educator	Nationwide Webinar	July 28, 2011

HUD – Denver Office	Denver CO	July 12 & 13
US Forest Service	Albuquerque NM	June 3 & 14, 2011
Graduate School, USA	Washington DC	March 28 & 29, 2011
EPA	Washington DC	March 15, 2011
Virginia State University	Petersburg VA	February 23, 2011
Association of Govt. Accountants	Arlington VA	January 31, 2011
AGA – Boston Chapter	Cambridge MA	January 20, 2011
Booz Allen Hamilton	Tysons Corner VA	November 11 & 12, 2010
FEMA	New Orleans LA	November 3, 2010
AGA – Lansing Chapter	Lansing MI	October 3, 2010
Oklahoma State Auditor	OKC, OK	August 26 & 27, 2010
Graduate School, USA	Washington DC	July 20 & 21, 2010
Veteran’s Administration	Kansas City MO	May 6 & 7, 2010
NASA	Greenbelt MD	April 23, 2010
Webinar – Government Educator	Albany NY	March 23, 2010
Booz Allen Hamilton	Washington DC	January 18, 2010
Special Inspector General for the Iraqi Reconstruction	Washington DC	December 9, 2009
China Audit Society	Newark NJ	November 21, 2009
Booz Allen Hamilton	Tysons Corner	November 11, 2009
Graduate School, USA	Washington DC	October 23 & 24, 2009
Watkins, Meegan Drury & Co.	Bethesda MD	October 16, 2009
Graduate School	New York City	September 23 & 24, 2009
Delaware State Auditor’s Office	Dover DE	June 4 & 5, 2009
Gallina CPA	Sacramento CA	May 25, 2009
AGA – Baltimore Chapter	Baltimore MD	April 29, 2009

PUBLISHED ARTICLES

Publication	Article Title	Date
The CPA Journal	Incredibly, a \$53 Million Fraud in Dixon, Illinois Goes Undetected for 22 Years! Learning from Past Mistakes	May 2014
AGA Capital Ideas	Officials Duped Out of \$100 Million: Auditors Were No Help at Fletcher Asset Management	November/December 2013
AGA Capital Ideas	Lack of Professional Skepticism Destroys Careers and Harms the Public	March/April 2012
AGA Capital Ideas	MF Global – Management Overrides the Control System	January/February 2012
AGA Capital Ideas	Auditor’s Opinion – What Did It Say About Solyndra?	November/December 2011
AGA Capital Ideas	A Clerk Rips Off Sloan Kettering Cancer Institute	September/October 2011
AGA Capital Ideas	CityTime Payroll Scandal	May/June 2011
EDPACS	The Role of Auditors in Network Security	November 2008
AGA Capital Ideas	From Equity Funding to WorldCom: Why Don’t the Auditors Get It?	March/April 2007
GAP News - Institute of Internal Auditors	Strong Controls, But the Wrong Controls	4th Qtr. 2006
New York State Comptroller’s Office	Standards for Internal Control in New York State Government	February 1999
Internal Auditor Journal	Could the Equity Funding Scandal Happen Again?	October 1997
Corporate Controller	You’ll Love New York’s Model for Compliance and Training	February 1991