

ERIC S. BERMAN, MSA, CPA, CGMA, has over 25 years of governmental accounting and auditing experience and is a partner with Eide Bailly LLP. Previous to Eide Bailly LLP, he was a quality control principal with a public accounting firm in California. His public sector experience includes being a deputy comptroller for the commonwealth of Massachusetts from 1999 to 2010, and the chief financial officer of the Massachusetts Water Pollution Abatement Trust from 1994 to 1999.

Eric is a licensed CPA in Massachusetts. He obtained an M.S. in accountancy from Bentley University.

Eric recently represented the Association of Government Accountants as the vice chairman of the Government Accounting Standards Advisory Council to GASB. He was the previous chair of the Financial Management Standards Board and currently is chairman of the AGA's Audit Committee. He also is a previous chair of the American Institute of Certified Public Accountants' Governmental Performance and Accountability Committee and is a former member of the AICPA's State and Local Government Expert Panel. He was recently named to the GASB's task force reexamining the financial reporting model for state and local governments.

Eric is frequently called upon to consult and train state and local governments throughout the country on governmental accounting and auditing.



Tom McNeish, CPA

Shareholder and Government Practice Leader

Tom relocated to the Triangle from South Carolina in 2013 to launch our Raleigh office. As chair of the Government practice, Tom focuses on providing audit and consulting services to public sector clients including counties, municipalities, state agencies, and public colleges and universities. He has more than 20 years of experience with financial reporting under government accounting standards and compliance requirements related to Yellow Book and the Uniform Guidance. Tom's clients include large and small governments, including entities with annual budgets in excess of \$5 billion. Prior to joining Elliott Davis Decosimo in 1998, Tom provided audit and consulting services with the accounting firm of Ernst & Young. He began his career as a commercial loan officer with Nationsbank. Tom earned a B.S. in Finance and an M.S. in Accountancy from the University of South Carolina.



Bonnie Bastow, CIA, CISA, CISM

IT Director

Bonnie has over 20 years of experience in Accounting, Finance, Operations and Information Systems. Her main focus is providing IT related assurance, consulting, advisory, compliance and security services. She has executed SOC1 and SOC2 engagements, FFEIC engagements, developed custom audit work-programs and conducted system implementation audits and reviews. Bonnie's ERP experience includes: SAP, Oracle, Lawson, Dynamics GP, JD Edwards, UltiPro, and PeopleSoft (Financials & HRMS) – operating systems: Unix/Linux, iSeries (AS/400), Windows Server and mainframe – and databases; Oracle, SQL and DB2. Bonnie has worked with various frameworks including: COBIT, FFIEC and COSO. Prior to joining Elliott Davis Decosimo, she held positions as CFO, Controller, Corporate Auditor and IT Director in manufacturing and distribution firms. She has an extensive IT services background in system selections, system implementation, business process reviews, technical writing, and project management. As an IT Risk professional she has previously worked primarily with a leading national CPA firm. Bonnie earned her B.A. in Business & Accounting from Alma College. She also holds an MBA from Michigan State University



Fellen Yang

IT Manager

Fellen joined our IT client service team in 2015 after serving as an IT auditor and consultant with RSM McGladrey. She specializes in client-facing project management in the financial institution and government industries as well as evaluating automated controls and providing advisory services related to data security. Her core competencies include auditing ITGCs and business processes in support of financial statement audits, internal audit support with SOX compliance, FFIEC engagements and SOC engagements. Fellen's focus is on planning, leading and executing engagements to report on the effectiveness of ITGCs in support of financial statement audits and SOC 1 and SOC 2 engagements. She performs these services for various governmental entities and Fortune 500 corporations including SOX 404 and non-accelerated filers as well as a diverse mix of small, medium and large cap private entities. Fellen has led and executed cyber security engagements including internal vulnerability assessment, external vulnerability and penetration assessment, and social engineering testing. Fellen is a graduate of the University of Pittsburgh with a B.S. in Computer Engineering. She also attended the University of Florida where she received her M.S.



Denise P. Hill, CPA

Tax Senior Manager

Denise has more than 30 years of experience in providing tax preparation and consulting services to a diverse client base which includes governmental and not-for-profit entities. She regularly advises public universities and local governments on a broad range of issues including development of effective policies for IRS compliance related to fringe benefits, employee vs independent contractor classification, and personal use of entity assets. Prior to joining Elliott Davis Decosimo in our Columbia, SC office, Denise served as a tax manager with PwC. She holds a B.S. in Accounting from the University of South Carolina.



Rochelle Friend, CPA, CFE
Audit Manager

Rochelle is a manager in our Raleigh office where she focuses on providing and assurance and consulting services to government and not-for-profit entities. As a leader in our Government Practice, she directs engagement teams in performing financial statement and compliance audits in accordance with Government Auditing Standards and the Uniform Guidance. Rochelle joined Elliott Davis Decosimo in the fall of 2016, coming from Portland, OR where she conducted assurance and attest work for a variety of public sector clients, including state agencies, cities, counties, special service districts and council of governments. As a certified fraud examiner, Rochelle has leveraged her audit experience to assist clients in identifying and evaluating potential weaknesses in their fraud prevention controls. She holds a B.S. in accounting from Linfield College.