

## exempt organizations conference

2022

## SPEAKER BIOGRAPHIES



**SARA DAYTON, CPA**  
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**Lumsden & McCormick, LLP**  
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Sara has extensive experience serving governmental entities in the areas of internal and external auditing, single audits, taxation, information returns, and financial reporting. As the leader of our governmental services group, Sara is responsible for reviewing all governmental financial statements and assists with the management and oversight of services for numerous counties, towns, cities, villages, school districts, fire districts, and public authorities. She speaks at various governmental conferences and events each year, and is an expert in the areas of pensions, other postemployment benefits, and leases. In addition to the services she provides to local governments, Sara performs audits and related financial services for commercial businesses and nonprofit organizations.

Sara is also active in the community, currently serving as Treasurer of the Board of the SPCA Serving Erie County, having previously served as Chairperson. She has been on the Board since 2009. In addition, Sara serves as Treasurer of the Buffalo-Erie Marathon Association, the organization responsible for the marathon, half marathon, and other events during Memorial Day weekend each year, and is a Board Member for Cradle Beach Camp in Angola, New York.



**JAMES EVANS**  
**Founder &**  
**Chief Executive Officer**  
**Companions and Animals**  
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James is a multi-awarding winning creative strategist and leader with 25+ years of experience developing relationships between organizations and their constituents. His expertise has been utilized across a diverse group of brands, both non for profit, and for profit. Specific brand experience includes: Timberland, Disney, The Mills Corporation, NAACP, Baltimore Health Department, Maryland Health Department, Kennedy Krieger Institute, CVS Caremark's Project Health, Safe Streets Baltimore and many other brands.

James and his team have initiated several programs, including the groundbreaking Gulf Spay/Neuter Campaign and HSUS' Pets for Life. He has also played an integral role in HSUS' Adopters Welcome, Outdoor Cats Research, Stop Puppy Mills, and HSUS' Spayathon, as well as Best Friends Animal Society's Outreach Action Team. In 2019, inspired by Chetana Mirle and supported by Spring Point's Life of Riley, James founded Companions and Animals for Reform and Equity [C.A.R.E.].



**FRED FLOSS, Ph.D.**  
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Fred Floss is the chairperson of the Department of Economics and Finance and Professor of Economics and Finance at Buffalo State College where he teaches courses in both economics and finance including microeconomic theory, econometrics, public finance, investment and portfolio management, and forecasting. He is currently a member of the Buffalo Fiscal Stability Authority and the past Chairperson and current board member of the SUMMIT Board of Directors (a school for autistic and developmentally challenged students).

Floss previously served as the Statewide President and Vice President of Academics for United University Professions. While at UUP he served as their chief negotiator for the 2007-2011 contract, which represented 36,000 academic and professional faculty in the SUNY system. He is also a senior fellow at the Fiscal Policy Institute where he was their third Executive Director. Floss has published numerous articles in economics and finance including higher education finance, gender inequity and forensic economics.

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Seth has over fifteen years' experience in service to exempt organizations including municipal governments, school districts, various governmental entities, and nonprofit organizations. He has extensive knowledge in auditing and reporting in accordance with Government Auditing Standards, maintaining and exceeding all continuing professional education requirements. Seth possesses the CGFM professional certification from the Association of Government Accountants, recognizing the unique skills and special knowledge required of today's government financial managers.



**JULIA HUSTON**  
*Senior Accountant*  
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Julia is a member of the Lumsden McCormick tax team. She started with the firm in 2014 after graduating with a Master of Science in Professional Accountancy from Daemen College. In addition to her work with IRS Form 1099, Julia serves both individuals and businesses. She specializes in services related to international taxation.



**AMANDA LOWE, ESQ**  
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Amanda Lowe is a Partner at Phillips Lytle LLP where she concentrates her practice in civil litigation matters before federal and state courts, administrative tribunals and appellate courts. Her varied practice includes bad faith insurance disputes, business and commercial litigation, breach of contract, construction disputes, class action defense, data security breaches, estate and trust litigation, health care litigation and personal injury matters. She leverages her litigation and trial experience to assist clients in pre-litigation risk management and mitigation efforts.

As a member of the Labor & Employment Practice Team, Amanda represents both public and private employers regarding employment discrimination, harassment, employee disloyalty and embezzlement, wrongful termination, employment contract disputes, non-compete agreements and restrictive covenants, internal investigations, and defense against government investigations and audits. She regularly counsels clients on policies and compliance issues, as well as presents internally to clients on subjects such as sexual harassment prevention, bias and investigation training.

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**Jenna Sheehan, CPA**  
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As a member of the Firm's audit department, Jenna supervises the conduct of audit fieldwork. She has expertise working with a considerable number of public and private foundations, governmental organizations, and other nonprofit organizations in the areas of audits, Single Audit, reimbursement, tax and information returns, and financial reporting.



**CANDACE VOGEL**  
**Chief, Special Investigations**  
**and Prosecutions Bureau**  
**Erie County District**  
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Candace Vogel has served as a prosecutor in the Erie County District Attorney's Office since 1986. She was the first woman to be appointed as the Chief of the office's Special Investigations and Prosecutions (SIP) Bureau where she has been assigned to investigate and prosecute cases involving financial crimes for more than 30 years.

Chief Vogel is responsible for overseeing a team of Assistant District Attorneys assigned to cases involving embezzlement, fraud, identity theft, tax evasion, official misconduct and the financial exploitation of elderly victims. Chief Vogel handles criminal cases that involve more time-intensive investigations and require technical skills and training not possessed by most prosecutors.

After obtaining her Bachelor of Arts and Master of Education degrees from the State University of New York at Albany, Chief Vogel received her Juris Doctor from the State University of New York at Buffalo Law School. She is admitted to practice in New York State and Federal District Courts and as well as the Supreme Court of the United States. She also received specialized training in digital evidence at the National Computer Forensics Institute in Hoover, Alabama.