

Audit Committee Biographies

Voting Members:

Ryan Wimmer, District I

Ryan A. Wimmer holds a master of public administration (MPA) degree with a finance emphasis from Brigham Young University. He worked on management and financial issues in the Maricopa County Office of Management and Budget for nearly a decade. Mr. Wimmer is currently the deputy director of the Office of Management and Budget for the City of Mesa, Arizona and is an active member of the Government Finance Officers Association of Arizona (GFOAz). He has been designated a Certified Government Financial Manager (CGFM) by the Association of Government Accountants (AGA).

Dawn von Epp, Chairperson, District II

Dawn von Epp, CIA, has over 35 years of business experience which includes 9 years as a Senior Internal Auditor. During her career she has lead audit teams as well as conducted solo audits for the purposes of verifying regulatory compliance, safeguarding assets, validating the effectiveness of internal controls, identifying process efficiencies, etc. She also used extensive telecommunications engineering expertise to identify key financial controls and performed walkthroughs and testing of those controls in support of Sarbanes-Oxley (SOX) 404 requirements. She is currently working in the City Auditor's department at the City of Mesa, where she has been employed for the past 3 years.

Barbara Coppage, District III

Barbara Coppage, CIA, CQA, has a master of business administration degree from Arizona State University and a bachelor's degree in Business Administration / Accounting from San Diego State University. She was in the United States Navy for 7 years serving in various financial roles. She has worked as an Auditor/Evaluator for the California Bureau of State Audits and as a Deputy City Auditor for the city of Phoenix for the last 14 years. During this time, Ms. Coppage managed various types of audits including those related to construction, procurement, pension, and aviation. She also provided assistance to management by identifying process improvements, conducting focus groups and assisting departments with identifying risk.

Ramon A. Ramirez III, District IV

Ramon A Ramirez III, CIA, has over 30 years of internal auditing experience. He established the City of Surprise's Internal Audit function 2 years ago and has 21 plus years of municipal audit experience which includes 17 years with the City of Scottsdale and 3 years with the City of Chandler. He conducted congressional audits while working for the GAO for 8 years. He also has experience verifying the accuracy and appropriateness of defense contractor costs submitted for reimbursement to the Department of Defense.

Joseph Losada, District V

Non-Voting Members:

Donna Miller, Financial Audit Director, Office of Auditor General

Donna Miller graduated from the University of Arizona and has been a CPA since 1996. She has worked for the Office for over 25 years and has managed many audits of Arizona counties, community college districts, and universities. Before becoming the Office's Financial Audit Director, she served as the Office's professional practice director, overseeing accounting and auditing standards implementation and providing technical research and assistance. Also, she has been actively involved in a variety of accounting and auditing standards committees and work groups, including the National Association of State Auditors, Comptrollers, and Treasurers pension standards accounting and auditing work groups. She has extensive knowledge of governmental financial accounting and reporting requirements.

Andrea Cummings, Deputy County Attorney, Maricopa County Attorney's Office

Andrea Cummings, Esq., is an attorney with the Maricopa County Attorney's Office. She currently advises the Board of Supervisors, serves on the Audit Committee, and represents several County departments. She earned her law degree from the University of Notre Dame. She is admitted to practice in Arizona, Federal Court for the District of Arizona, the Ninth Circuit Court of Appeals, and the Supreme Court.

Shelby Scharbach, Assistant County Manager

Shelby Scharbach, CPA, CGFM, holds a Bachelor's Degree in Accounting and a Master's Degree in Public Administration. Ms. Scharbach joined the Maricopa County Department of Finance in 1993, served as Deputy Finance Director from 2000-2008, was appointed Chief Financial Officer in 2009, and is currently an Assistant County Manager. Ms. Scharbach also has five years audit experience from her tenure with the Arizona State Auditor General's Office. Currently, she serves on the National Association of Counties Financial Services Board. She is Chair of the Maricopa County Deferred Compensation Committee, President of the Maricopa County Public Finance Corporation, and serves on the Board of Directors for the International Genomics Consortium. She also serves as Executive Director of the Maricopa County Industrial Development Authority.