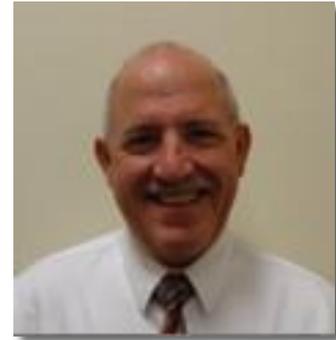


## Jim Spano, CPA

Chief, Mandated Costs Audit Bureau  
Division of Audits  
California State Controller's Office



Jim Spano is the Mandated Costs Audits Bureau Chief for the State Controller's Office. As chief, he is responsible for the management, organization, and supervision of staff performing audits of filed claims to ensure that costs are supported and reimbursable. These audits relate to filed claims for the following programs: legislatively mandated programs filed by local agencies and schools; extraordinary criminal homicide trials filed by counties; and investigation and prosecution of crimes committed in state prison filed by counties.

Additional duties performed for the state-mandated programs include participating on technical working groups; providing technical support to the Legislature, Legislative Analyst's Office, the Department of Finance, and the Commission on State Mandates on mandate issues; and presenting at professional organizations.

Mr. Spano has a Bachelor of Science in Business Administration with a concentration in Accounting from California State Polytechnic University, Pomona. He is a Certified Public Accountant.