

Witnesses *Panel I* The Honorable Thomas R. Carper Chairman, Subcommittee on Federal Financial Management, Government Information, Federal Services, and International Security

Committee on Homeland Security and Government Affairs

United States Senate

Panel II

[The Honorable Daniel I. Werfel](#)

Controller, Office of Federal Financial Management

Office of Management and Budget

[Mr. Michael Wood](#)

Executive Director

Recovery Accountability and Transparency Board

[Ms. Beryl Davis](#)

Director, Financial Management and Assurance

Government Accountability Office