



### Sonal P. Patel, CPA, CIA

Sonal is the Assistant Director for the City of Durham's Audit Services Department, where she is responsible for assisting with the development of the audit plan, ensuring completion of the audits on this plan and providing objective oversight of fraud reports. Sonal has been with the Department of Audit Services since August 2002. Sonal received a Bachelor of Business Administration from York University, Schulich School of Business (Ontario, Canada) in 1998. Following graduation, Sonal worked with the Provincial Auditor of Ontario and received her Chartered Accounting (CA) designation. She subsequently converted her CA to the Certified Public Accounting (CPA) designation prior to moving to the United States. Sonal is a Certified Internal Auditor and has held this designation since 2004. She is a member of the Association of Certified Fraud Examiners (ACFE), The Association of Local Government Auditors (ALGA), The Institute of Internal Auditors (IIA), the American Institute of CPAs (AICPA), and the North Carolina Association of CPAs (NCACPA).

As part of the Audit Services Department's charge to promote ethics awareness at the City, She participates in providing ethics training and other activities such as facilitating the annual fraud symposium. She has co-authored 2 articles that were published in the ALGA Quarterly Journal prior to 2016; and is the lead author on an article submitted for publication in the Winter volume of the ALGA Quarterly Journal.

Sonal is married with two children, a boy and a girl ages seven and ten respectively. She enjoys traveling and spending time with her family away from work.



### Claire M. Mufalo, MBA, CFE

Claire Mufalo, Senior Auditor/Fraud Examiner for the City of Durham's Audit Services Department joined the Department in 2015. Claire heads up the Fraud, Waste, and Abuse Hotline Investigations Program for the Department. Prior to joining the Department, Claire worked for four years at North Carolina Central University in Durham, North Carolina as a University Internal Auditor. Claire earned her Bachelors of Business Administration – Finance from North Carolina Central University, Durham, North Carolina, her Masters of Business Administration and Masters of Health Administration degrees from Pfeiffer University, Charlotte, North Carolina. She is a member of the Association of Certified Fraud Examiners (ACFE), The Association of Local Government Auditors (ALGA), The Institute of Internal Auditors (IIA), and the North Carolina Association of CPAs. She has been a Certified Fraud Examiner (CFE) since 2016 albeit; Claire has been conducting fraud investigations for over five years.

As the City's lead fraud examiner, Claire implemented the system that tracks the efficiency of the tip Hotline function; and she developed the process to perform the Department's fraud investigations as a non-audit service per Yellow Book standards. Claire participates in the City's mandatory ethics training as a facilitator and she is responsible for organizing the Department's annual Fraud Symposium as a part of Internal Audit Week events. Claire is a co-author on an article for the Winter volume of the ALGA Quarterly Journal.

Claire's off-the-job interests include spending time with her family, travelling and shopping.