

D. Scot Loyd, CGFM, CPA

Scot has been a partner with the firm Swindoll, Janzen, Hawk & Loyd, LLC of McPherson, Kansas since January 1, 1990. He was involved as a manager and staff accountant in this firm and the firm Yerkes and Michels in Independence, Kansas, prior to becoming a partner in 1990. Mr. Loyd has a B.A. in Accounting (1983) from Tabor College, Hillsboro, Kansas. He is both a Certified Public Accountant (CPA) and a Certified Government Financial Manager (CGFM). His professional responsibilities have included and currently include:

Scot is partner in charge of a diversified governmental practice relating to states, counties, cities, schools and other miscellaneous government entities. He has also had extensive involvement in the AICPA's Ethics Division regulatory process as a Professional Ethics Executive Committee (PEEC) member, Technical Standards government subgroup Ad-Hoc committee member and an Ad-Hoc government ethics case reviewer.

He has also been a member or Chair of several of the American Institute of Certified Public Accountants' (AICPA) Task Forces and Committees and the Mid-America Intergovernmental Audit Forum Committees such as the American Institute of Certified Public Accountants, Government Performance Accountability Committee (Current Member), Professional Ethics Executive Committee (PEEC) (Past Member); GAO Strategic Planning Task Force for the National Intergovernmental Audit Forum (Current Member); Executive Committee for the Mid-America Intergovernmental Audit forum (Past Member); the AICPA Auditing Standards Board Non-Financial Information Task Force (Past Member); AICPA Partnering for CPA Practice Success (PCPS) Technical Issues Committee (Past Member); AICPA Partnering for CPA Practice Success (PCPS) Technical Issues Committee (TIC) [Past Government A & A Zone Chairman]; AICPA Government Accounting and Auditing Committee State and Local Audit Guide Overhaul Task Force (Past TIC liaison to the activities of this task force); AICPA Governmental Accounting and Auditing Committee (GAAC) October 1, 1995 to September 30, 1998 (Past Member) and Kansas Society of CPA's Governmental Accounting and Auditing Committee Chairman 1992 to 1995.

Scot also co-authors with Michael A. Crawford on the following books and publications:

- ❖ **2005, 2006, 2007, 2008 and 2009 CCH Governmental GAAP Guide**
- ❖ **2005, 2006, 2007, 2008 and 2009 CCH Governmental GAAP Practice Manual: Including GASB 34 Guidance**
- ❖ **2008 CCH Local Government and Single Audits**
- ❖ **CCH Miller Governmental GAAP Update Service (Published twice monthly)**
- ❖ **CCH Tax & Accounting: Accounting Research Manager (ARM)** The most comprehensive, up-to-date, and objective online database of financial reporting literature. It includes all authoritative and proposed accounting, auditing and SEC literature, plus independent, expert written interpretive guidance. Mike and Scot are responsible for the Governmental Library within ARM. ARM was formerly big five CPA firm Arthur Anderson's worldwide electronic library, which is now owned, operated and updated by CCH.
- ❖ **2007 and 2008 CPA's Multistate Guide to Professional Conduct and Business Ethics,**
- ❖ **CCH Knowledge Tools project**—Mike and Scot provide content for the Government and Single Audit industry tools for the electronic audit tools project for the new risk assessment standards.
- ❖ **AICPA Members in Government Newsletter**

Scot is a native of Sedan, Kansas, also very active in church, member of the Kansas Board of Directors for the Fellowship of Christian Athletes (FCA), a huddle leader for the Canton/Galva high school FCA and AWANA leader. He still enjoys playing sports, landscaping and traveling. He has been married over 24 years to his wife Jenny. They have one son, Ethan, and live in Galva, Kansas.