



**DAVID A. VAUDT** was named chairman of the Governmental Accounting Standards Board effective July 1, 2013. Mr. Vaudt came to the GASB after serving the previous 10 years as Iowa's elected state auditor. Prior to his election, Mr. Vaudt worked for 25 years in the Des Moines, Iowa office of KPMG LLP, including 13 years as an audit partner.

Mr. Vaudt has served as president of the National State Auditors Association, chair of the National Association of State Boards of Accountancy, and chair of the Iowa Accountancy Examining Board. He also served on the boards of numerous non-profit service organizations in Iowa.

Mr. Vaudt, a graduate of Upper Iowa University, is a Certified Public Accountant.



**DAVID R. BEAN** is the director of research and technical activities for the Governmental Accounting Standards Board. He assigns and provides oversight to the GASB's research, technical, and administrative activities.

Prior to joining the GASB in 1990, David worked in public accounting and government. He also has served as Deputy Chairman of the International Public Sector Accounting Standards Board (IPSASB). He was the lead author on the 1988 Governmental Accounting, Auditing and Financial Reporting and was the founder of the GAAFR Review. He was the last director of the National Council on Governmental Accounting before the formation of the GASB in 1984.

David is a member of the Government Finance Officers Association, the Connecticut and Illinois Government Finance Officers Associations, the American Institute of Certified Public Accountants, the Illinois CPA Society, the Association of Government Accountants, the National Federation of Municipal Analysts, and the Municipal Analysts Group of New York.



**MICHELLE CZERKAWSKI** is a senior project manager with the Governmental Accounting Standards Board (GASB), where her primary research activities have been in the area of employee benefits. Her current project assignments include implementation issues related to the GASB's standards on pensions and other postemployment benefits and annual implementation guidance updates.

Before joining the GASB staff in 1999, Michelle worked as a staff auditor for Deloitte & Touche LLP in San Francisco. She holds an undergraduate degree in government studies from Smith College and an MBA from the University of Connecticut.



**LISA R. PARKER** is a senior project manager with the Governmental Accounting Standards Board (GASB). Her current project assignments are the fiduciary activities project, the financial reporting model re-examination project, and the note disclosure pre-agenda research. Her major technical projects have included service efforts and accomplishments reporting, economic condition reporting: financial projections, GASB Statement 66, and tax abatements.

Prior to joining the GASB in 2008, Lisa worked for Runyon Kersteen Ouellette CPAs for 10 years, the town of Old Orchard Beach, Maine as finance director and interim town manager for 2 years, and the city of Saco, Maine as finance director for 8 years.

Lisa is a certified public accountant and a chartered global management accountant. She also is a member of the Association of Governmental Accountants, the American Institute of Certified Public Accountants, and the Maine Society of Certified Public Accountants, where she served as president. Previously, Lisa was president of the Maine Governmental Finance Officers Association, an executive board member of the New England Governmental Finance Officers Association, and a member of a national GFOA standing committee.

Lisa attended Boston College and the University of Southern Maine graduating with magna cum laude honors and a bachelor's degree in accounting.



**ROBERTA E. REESE** is a Senior Project Manager with the Governmental Accounting Standards Board (Norwalk, CT) 1999. Her current project assignments are the conceptual framework project on recognition and the financial reporting model re-examination. Her major technical projects have included capital asset, infrastructure, and note disclosures issues for various GASB Implementation Guides; note disclosures, impairment of capital assets, service concession arrangements, postemployment benefits, and the conceptual framework: definitions and measurement of elements of financial statements.

Prior to her position with the GASB, she served for four years as Chief Accountant for the State of Nevada Controller's Office with responsibility for preparation of the comprehensive annual financial report. Her previous experience includes seven years with the Reno, Nevada office of Deloitte performing financial and compliance audits of state and local governmental entities.

Roberta received a Bachelor of Science degree in Finance from the University of the Pacific and a Master of Public Administration degree from Columbia University. She is licensed as a certified public accountant in the state of Nevada.



**SCOTT A. REESER** is a supervising project manager with the Governmental Accounting Standards Board (GASB) in Norwalk, Connecticut. He is currently working on GASB projects related to fiduciary activities, re-examination of the financial reporting model, and debt disclosures. Previously, he has worked on projects leading to statements on accounting and financial reporting for postemployment benefits, financial guarantees, and transactions reported as deferred outflows of resources and deferred inflows of resources.

Before joining the staff of the GASB in 2010, Mr. Reeser spent ten years working for the Office of the Comptroller in the State of Illinois. During that time, Mr. Reeser was responsible for the coordination and preparation of the state's Comprehensive Annual Financial Report and the development of statewide accounting policies. His previous experience also includes over five years with a public accounting firm performing financial and compliance audits of not-for-profit entities and governmental agencies.

Mr. Reeser is a graduate of the University of Illinois at Urbana-Champaign and is a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

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