



**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 nonprofit service organizations in Iowa.

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

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**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) and currently serves on the IPSASB Nonexchange Transactions task-based group. 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.

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**KEN SCHERMANN** is a senior technical advisor at the Governmental Accounting Standards Board (GASB) in Norwalk, CT. He joined the GASB in 1984 and was the project manager on several key projects, including Statement 9 on Cash Flow Reporting, Statements 14 and 61 on the Financial Reporting Entity, Statement 34 and its related implementation guides on the reporting model, Statement 48 on Sales and Pledges of Receivables and Future Revenues, and Statement 54 on Fund Balance Reporting. He was recently involved with Statement 60 on

Service Concession Arrangements, Statement 65 on Reporting Deferred Inflows and Outflows and Statement 69 on Government Combinations. Ken is currently working on projects dealing with Leases, Fiduciary responsibilities, Tax Abatement Disclosures, Irrevocable Charitable Trusts, and the reexamination of the governmental GAAP Hierarchy. He also serves as the GASB's liaison to the AICPA, NASACT, and other professional organizations.

Before joining the GASB Ken was an audit partner with a regional CPA firm in Peoria, Illinois where he was responsible for the services provided to many local governments and not-for-profit organizations. He graduated from Bradley University in 1972 and has been a CPA since 1974. Ken writes and speaks extensively on a variety of governmental accounting and financial reporting issues.

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**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, reexamination 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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**PAMELA J. DOLAN** is a Project Manager with the Governmental Accounting Standards Board. She is currently working on GASB projects related to reexamination of note disclosures, reexamination of the financial reporting model, and revenue and expense recognition.

Prior to joining the GASB, Pam worked for 20 years for the City of Spokane, Washington as their Director of Accounting, as well as in other roles including Acting City Treasurer and Chief Accountant. Prior to her time in Spokane, her professional work experiences included positions in higher education, private industry, and public accounting.

Pam attended Gonzaga University, graduating with honors with a Bachelors degree in Business Administration, majoring in Public Accounting. Pam is a Certified Public Accountant, and is a member of the GFOA, AICPA, and the Connecticut Society of CPA's. She also previously served as an Executive Board member for the Washington Finance Officers Association.

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**EMILY PAUL** is an assistant project manager with the Governmental Accounting Standards Board (GASB) in Norwalk, Connecticut. Emily was part of the project teams that developed Statements 67, 68, 73, and 78 related to pensions, Statements 74 and 75 related to postemployment benefits other than pensions, and Implementation Guides 2015-1 and 2016-1. Her current project assignments include implementation issues related to postemployment benefits, pre-agenda research on issues related to going concern, and annual implementation guidance updates. Before joining the GASB staff in 2013, Emily was a senior associate in Ernst

& Young's Financial Accounting Advisory Services practice in New York City. Emily received a Bachelor of Business Administration degree and Master in Professional Accounting degree from The University of Texas at Austin.