



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.



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.



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.



JIALAN SU is a project manager with the Governmental Accounting Standards Board (GASB) in Norwalk, Connecticut. She is currently working on GASB projects related to the accounting and financial reporting of Asset Retirement Obligations, Leases, and External Investment Pools. Previously, she has worked on the project leading to Statement No. 72, Fair Value Measurement and Application.

Before joining the staff of the GASB in 2013, Ms. Su spent 10 years working in public accounting performing financial and compliance audits mainly of local governments and not-for-profit entities in California and later in New York City.

Ms. Su holds a Master's degree in Economics from the California State University, East Bay. She is a member of the American Institute of Certified Public Accountants and the New York State Society of CPA. She also is a CPA in the state of California.



LISA R. PARKER is a senior project manager with the Governmental Accounting Standards Board (GASB). 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.

WESLEY A. GALLOWAY is a senior project manager at the Governmental Accounting Standards Board and is a frequent speaker on governmental accounting. He serves as the GASB liaison to governmental utilities, hospitals, and higher education organizations. Since joining the GASB staff in 1996, Mr. Galloway has worked on numerous GASB Statements and projects. More recent projects include leases, debt extinguishments, asset retirement obligations, equity interests reporting, and social impact bonds.

Mr. Galloway has also conducted research on the effectiveness of GASB standards as a research fellow at the Financial Accounting Foundation, which oversees the GASB.

Mr. Galloway is a graduate of Brigham Young University and is a member of the AICPA.