

Jeanette M. Franzel
Board Member
Public Company Accounting Oversight Board
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Jeanette Franzel was appointed by the Securities and Exchange Commission as a member of the Public Company Accounting Oversight Board in February 2012.

The PCAOB's mission is to oversee the audits of public companies in order to protect the interests of investors and further the public interest through high quality independent, and reliable audits. The PCAOB also oversees the audits of broker-dealers, including compliance reports filed pursuant to federal securities laws, to promote investor protection.

The Board has oversight of PCAOB's operations including the four primary responsibilities under Title I of the Sarbanes-Oxley Act: (i) registration of accounting firms; (ii) inspections of registered firms' audits and quality control; (iii) establishment of auditing and related attestation, quality control, ethics, and independence standards; and (iv) investigation and discipline of registered public accounting firms and their associated persons for violations of specified laws or professional standards.

In 2013, Ms. Franzel was named as one of the "Top 100 Most Influential People" by Accounting Today: *"After only a year and half on the job, the former GAO exec (and "Yellow Book Overseer") has emerged as one of the more public faces of the PCAOB, helping to communicate its message and nudge auditors toward better practices in frequent public speeches and appearances."*

Ms. Franzel also received the Federal Financial Partnership Award in 2013 from the Association of Government Accountants, in recognition of excellence through outstanding leadership, high ethical standards, and innovative management and partnering with the federal government.

Prior to joining the PCAOB, Ms. Franzel served nearly 23 years at the Government Accountability Office (GAO), ending her tenure as a Managing Director overseeing all aspects of the organization's financial audit oversight of the U.S. federal government. During a decade in GAO's Senior Executive Service, she supervised audits for large complex agencies as well as small programs with limited resources.

From 2008 through 2011, Ms. Franzel's team performed oversight of the U.S. government's efforts to help stabilize the financial markets and promote economic recovery.

From 2003 to 2012, Ms. Franzel oversaw the periodic updating and issuing of GAO's *Government Auditing Standards* ("The Yellow Book") which is used throughout the world. She also provided extensive policy and technical support to the International Organization of Supreme Audit Institutions which develops auditing standards for national audit offices around the world.

In 2011, Ms. Franzel was the recipient of GAO's Distinguished Service Award and the AICPA's Outstanding CPA in Government Award. In 2010, she received the International Achievement Award from the Association of Government Accountants.

Prior to her career in accounting and auditing, Ms. Franzel taught elementary school and high school in South America.

Ms. Franzel has a B.A. in Accounting and Spanish from the College of St. Teresa as well as an MBA from George Mason University. She also completed the Senior Executive Fellows program at Harvard University. Ms. Franzel is a certified public accountant, a certified internal auditor, a certified management accountant, and a certified government financial manager.

Michelle A. Sager
Director
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Michelle Sager is a Director in the U.S. Government Accountability Office (GAO) Strategic Issues team. Her current portfolio covers federal regulatory and budget issues. She previously led a body of work on state and local fiscal conditions, states' and localities' uses of funds from the American Recovery and Reinvestment Act (Recovery Act), and federal grant funds.

Ms. Sager began her GAO career as a social science analyst consulting with and providing assistance to GAO engagement teams on qualitative and quantitative research methods and analysis. She later managed a portion of and contributed to a multi-year body of work assessing China's World Trade Organization (WTO) membership and U.S. companies' views regarding implementation of China's WTO commitments.

Her efforts at GAO have been recognized through multiple Results Through Teamwork, team and Learning Center awards as well as a 2009 Meritorious Service award in recognition of outstanding and sustained leadership in coordinating GAO's efforts to report on the Recovery Act, demonstrating a commitment to serving Congress. Ms. Sager also serves on GAO's adjunct faculty.

Her prior experience includes positions as an adjunct faculty member at Johns Hopkins University's Institute for Policy Studies and George Mason University's School of Public Policy. Prior to joining GAO, she served as a research fellow and instructor at George Mason University's School of Public Policy and Department of Public and International Affairs. Ms. Sager's experience with intergovernmental policy issues began while serving as legislative staff in the Missouri House of Representatives and continued during positions on a congressional campaign and in the U.S. House of Representatives. Ms. Sager received a Ph.D. in Public Policy and M.A. in International Commerce and Policy from George Mason University in Virginia in addition to a B.A. in Communications and Political Science from Truman State University in Missouri.

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Mike Foley was elected Nebraska Auditor of Public Accounts in November 2006 and re-elected with 80% of the statewide vote to a second term in November 2010.

Prior to his election as Auditor, Mr. Foley served six years in the Nebraska Unicameral Legislature as the State Senator for the 29th District in South Lincoln. While in the Legislature he served on various committees including Appropriations, Banking, Transportation, and Judiciary.

Mr. Foley is originally from Rochester, NY and received his undergraduate degree from the State University of New York and his Masters degree from Michigan State University.

Prior to moving to Nebraska, Mr. Foley lived 20 years in Washington, DC where he was the Director of Financial Analysis for the National Association of Regulatory Utility Commissioners.

Mr. Foley and his wife Susan are the parents of six children – two in grade school, two at Lincoln Pius High School and two at the University of Nebraska at Lincoln.

Douglas (Doug) Jones
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Doug Jones, CIA, CGAP, CRMA was appointed by the Kansas City, Missouri, City Council to the position of city auditor on June 29, 2013. Prior to his appointment he served as an audit manager in the City Auditor's Office.

Mr. Jones has worked in the auditing field for 25 years; including five years as an auditor and senior auditor with America West Airlines Internal Audit Department; eight years as an auditor and senior auditor with the Kansas City, Missouri, City Auditor's Office; and five years as the internal auditor for the Kansas City, Missouri, Aviation Department before returning to the City Auditor's Office as an audit manager August 2007. As city auditor, he is responsible for directing the activities of the City Auditor's Office, interacting with elected officials and city management, and providing information to elected officials and the public.

Mr. Jones is a Certified Internal Auditor and Certified Government Auditing Professional and he also holds a Certificate in Risk Management Assurance. He has served on the Board of Directors for the Association of Airport Internal Auditors and the Professional Issues Committee of the Association of Local Government Auditors. Mr. Jones holds both a Bachelor of Business Administration degree and Master of Business Administration degree from Wichita State University.

Stanley (Stan) J. Czerwinski
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Stan Czerwinski is the Director for Intergovernmental Relations at the U.S. Government Accountability Office, where he is responsible for leading a broad range of evaluations concerning federal, state, and local governments. Immediately prior to assuming his current position, Mr. Czerwinski was GAO's Controller, where he oversaw GAO's budget, financial management, acquisitions, facilities, and security. He also has served as the Director for Housing and Telecommunications, Associate Director for Housing and Community Development, and Associate Director for Environmental Protection issues.

Earlier in his GAO career, Mr. Czerwinski was the Assistant Director in charge of reviews of the Superfund Program and Project Director for the Hurricane Andrew Task Force. Early in his career, Mr. Czerwinski worked at both the Congressional Research Service and the Congressional Budget Office.

Mr. Czerwinski has a master's degree in public administration from the University of Massachusetts and a bachelor's degree from Wesleyan University in Connecticut. He is a fellow of the National Academy of Public Administration and has earned numerous GAO honors including the Rank of Meritorious Senior Executive, the John H. Luke Award for Mentoring, and Meritorious and Client Service Awards.

Craig L. Greene

Forensic Accountant, Expert Witness, and Fraud Examination Partner
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Craig Greene, CPA/CFF, CFE, MAFF, MCJ is partner in charge of Financial Investigation Services, Forensic Accounting and Assurance Services for McGovern & Greene LLP, a forensic accounting and litigation services consulting firm with offices in Chicago, Illinois, Las Vegas, Nevada, and affiliates in Atlanta, Georgia. He has a Bachelor of Arts degree in accounting from Aurora University and a Master's Degree in Criminal Justice from Boston University. Mr. Greene works as a consultant and expert witness for law firms, corporations, governmental and law enforcement agencies on cases involving allegations of fraud and misrepresentation. Many of his corporate internal investigations have focused on corruption payment schemes to senior corporate executives. Other engagements have involved high profile fraud investigations both nationally and internationally, many of which have involved fraudulent financial reporting.

Prior to founding McGovern & Greene LLP, Mr. Greene was a Partner in a mid size accounting practice, Principal of his own firm and was a supervising auditor at a Big Four accounting firm, where he supervised and performed audits primarily of large publicly held corporations. He has over 35 years of experience as a CPA.

Active in professional organizations, Mr. Greene is past U.S. Central Regional Governor of the Association of Certified Fraud Examiners (ACFE) and past president and past Chapter Training Officer of the Greater Chicago Chapter of the ACFE. He was a founding committee member of the Illinois CPA Society's Litigation Services Committee, and a former Peer Review Team Captain of CPA Firms for the American Institute of Certified Public Accountants. He is a member of the Institute of Internal Auditors, National Association of Certified Valuators and Analysts, as well as many other professional and trade associations.

An internationally recognized public speaker, Mr. Greene has addressed numerous organizations on topics involving fraud and its detection. He has been and is a faculty member of the Association of Certified Fraud Examiners, Institute of Internal Auditors, University of Nevada, Reno Gaming Management Program and has been a guest instructor in fraud examination at the University of Illinois at Chicago, Northwestern University and numerous other universities and colleges. Mr. Greene has also served as a corporate fraud instructor for the U.S. Postal Inspection Service and is a procurement and contract fraud trainer for the U.S. Naval Criminal Investigative Services ("NCIS").

Mr. Greene has been a contributor to the ACFE's *Fraud Magazine*. His article on inventory fraud entitled "*When Employees Count Too Much*" won the ACFE's annual Hubbard Award in 2003 for best article of the year as voted by the membership. He is often quoted in the press on matters involving corporate fraud.

F. Michael (Mike) Taylor, CPA, CIA
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Mike Taylor returned to Virginia in 2012, after serving 18 years as the City Auditor for Stockton, California. He is now Director of Internal Audit for Hanover County. His experience also includes working as an Auditor and Audit Supervisor for the City of Roanoke, Virginia from 1987 to 1994. Prior to his work in government performance auditing, Mr. Taylor worked as controller for ARC-Roanoke, a non-profit organization, and as a staff accountant for Brown, Edwards & Company, a regional public accounting firm. He is a Certified Public Accountant, and a Certified Internal Auditor.

Mr. Taylor has been active in professional associations. He is a past-president of the Association of Local Government Auditors (ALGA). He has served on several ALGA committees, and has represented ALGA on the National Coordinating Committee for the Key National Indicators Initiative. Mr. Taylor has also served as a board member and officer for local chapters of the Institute of Internal Auditors.

Mr. Taylor is committed to audit standards and peer review. As a recipient, team member, team leader or review coordinator, Mr. Taylor has had a role in over 30 ALGA peer reviews. He assisted the California Association of State Auditors (CASA) in the creation of their peer review program, and served as team leader for the first CASA peer review. Mr. Taylor currently serves on GAOs Yellow Book and Green Book Advisory Councils.

Mr. Taylor holds a Bachelor of Science degree in Accounting from Virginia Tech and is listed in Who's Who in America.

D. Scot Loyd, CPA, CGFM, CFE, CGMA
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Scot Loyd 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 has the following certifications: Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), Certified Fraud Examiner (CFE) and a Certified Global Management Accountant (CGMA). His professional responsibilities have included and/or currently include:

Mr. Loyd is partner in charge of a diversified governmental practice relating to states, counties, cities, schools and other miscellaneous government entities. He also audits financial institutions. He has 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 Kansas Municipal Accounting and Auditing Guide (KMAAG) Editorial Board (Current Member & Chair); American Institute of Certified Public Accountants, Government Performance Accountability Committee (Past 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 (Current Member & Chairman); 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.

Mr. Loyd has also co-authored with Michael A. Crawford on the following books and publications:

- ❖ **2005, 2006, 2007, 2008, 2009 & 2010 CCH Governmental GAAP Guide**
- ❖ **2005, 2006, 2007, 2008, 2009 & 2010 CCH Governmental GAAP Practice Manual: Including GASB 34 Guidance**
- ❖ **2008 & 2009 CCH Local Government and Single Audits**
- ❖ **CCH Miller Governmental GAAP Update Service through December 2010 (Published twice monthly)**
- ❖ **2007, 2008 & 2010 CPA's Guide to Independence and Ethics,**
- ❖ **CCH Knowledge Tools project through December 2010**—Messrs. Crawford and Loyd provided content for the Government and Single Audit industry tools for the electronic audit tools project for the new risk assessment standards worldwide for CCH.

As of the fall of 2010, Mr. Loyd started presenting **Have You Always Desired to Understand Your Government's Financial Statements?** These training opportunities were so successful, that Mr. Loyd's firm (SJHL) decided to start offering these learning opportunities on the Kansas Municipal Accounting and Auditing Guide (KMAAG) and related topics for governments across Kansas at many different times throughout the year.

Mr. Loyd is a native of Sedan, Kansas, very active in church, member of the Kansas Board of Directors for the Fellowship of Christian Athletes (FCA), and a huddle leader for the Canton/Galva high school FCA. He still enjoys playing sports, landscaping and traveling...and of course his job! He has been married 29 years to his wife Jenny. They have one son, Ethan, and live in Galva, Kansas.

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FBI Supervisory Special Agent **Robert Georgi** currently serves as the White Collar Crime Supervisor and Crisis Management Coordinator for the Omaha Division of the FBI. He arrived in Nebraska in 2008, and his Bureau career has included station assignments in West Virginia, Albuquerque, and Roswell, New Mexico. SSA Georgi has worked a variety of criminal classifications, with his most experience coming in Financial Crimes, Public Corruption, Civil Rights, Violent Crimes, and Crimes Against Children.

Prior to his Bureau career, SSA Georgi was an officer in the United States Army. He is a graduate of the University of Southern California.

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Paul Mason is a full-time lecturer in the Accounting and Information Systems area of the School of Business at the University of Kansas. He earned his BA in Psychology and MBA at the University of Connecticut and his MS at the University of Hartford. He began his career as an auditor at what is now PriceWaterhouse Coopers in Massachusetts and has over thirty years of experience in forensic accounting and the study of fraud and white-collar crime. He is the author and designer of KU's highly popular *Fraud Examination and Forensic Accounting* course where he introduces graduate students to topics such as ID theft, check washing, corporate espionage, art of deception (facial recognition), forensic evidence and many others. He is the recipient of numerous undergraduate and graduate awards for teaching excellence.