

David Amari, MPA
Quality Management System Coordinator
Police Department, City of Phoenix, AZ

David Amari is the Strategic and Quality Management Coordinator for the City of Phoenix Police Department. David has worked for the PPD for 17 years, the last 7 of which has been focused on creating a quality culture in the department through the use of the ISO 9001:2000 international business standard, expanded use of relevant performance measures, and balanced scorecard principles.

David has a bachelor's degree in management and a master's degree in public administration, both from Arizona State University. He has authored or been the subject of several articles in international business quality periodicals for directing the innovative application of quality management in law enforcement.

Robert H. Attmore, CGFM, CPA
Chairman
Governmental Accounting Standards Board

Bob was elected to serve as the Chairman of the Governmental Accounting Standards Board starting July 1, 2004. Prior to joining the GASB, Bob spent a year heading his own consulting business. Before that he worked for New York State for more than 23 years, including serving as Deputy State Comptroller from 1986 until 2003. As Deputy Comptroller, Bob functioned as the de facto state auditor and also had responsibility for overseeing day-to-day financial services and accounting and financial reporting operations for the state. He began his work in government serving as the Director of Internal Audit for a large state agency, after having spent eight years with the accounting firm Deloitte Haskins & Sells in New York City.

Bob is an active participant and has held leadership positions in several professional associations. He also has been the recipient of several awards for distinguished leadership and contributions to the accountability profession.

He is a graduate of Villanova University and is a certified public accountant and a certified government financial manager.

Laura Cowan
Program Coordinator
City of Nashville, TN

Laura Cowan leads the Performance Measure Certification effort for the City of Nashville, Tennessee. She has worked extensively in the field of public sector auditing and consulting for more than 10 years.

Laura has been instrumental in the development and deployment of Nashville's performance measurement initiative. With her help, the City of Nashville has implemented innovative systems for strategic planning, budgeting, accountability and program evaluation using performance measurement to help governmental agencies manage for results. She is currently assisting a Los Angeles County agency in implementing a successful performance measurement pilot using the city of Nashville's innovative performance measure evaluation model. Laura holds a Bachelor of Science in Accounting from Central Michigan University and is pursuing an MBA at Tennessee State University.

Robert Durante
Director
Standard & Poor's

Robert (Bob) Durante, joined Standard & Poor's in 1986. Since 1998, Bob helped launch a new unit within Standard & Poor's called School Evaluation Services (SES). In 2005, SES launched a national website called SchoolMatters.com which contains academic, financial and demographic data for nearly every state, district and public school in the nation. For the past year, Durante has been developing a new service called Resource Management Service that is designed to help school districts identify cost savings of 5% and direct those savings into the classroom.

Prior to initiating the School Evaluation Services team, he was a credit rating analyst in Standard & Poor's Public Finance department, specializing in states, and local governments. Bob was a member of a Governmental Accounting Standards Board (GASB) task force to develop and assess performance measurement criteria for inclusion in general purpose external financial reports. Bob received his bachelor of arts in economics from Rutgers College and his M.B.A. from Rutgers Graduate School of Management, where he studied management and public finance.

Sharon W. Erickson, CGFM, CIA
City Auditor
City of Palo Alto, CA

Sharon was appointed City Auditor for the City of Palo Alto, California, in July 2001. The City Auditor's Office, with a total of four staff, conducts performance and revenue audits, compiles the annual Service Efforts and Accomplishments report, and coordinates the annual external audit. The Office prepared the City's first annual Service Efforts and Accomplishments Report in January 2003. Palo Alto was a charter participant in AGA's Certificate of Excellence in SEA Reporting program, and is a three-time recipient of the certificate.

Prior to taking her current position, Sharon was an auditor for the City of San Jose, California. While in San Jose, she served as a member of the citywide launch team for San Jose's performance measurement effort – Investing in Results. She is a graduate of Stanford University, a Certified Internal Auditor, and a Certified Government Financial Manager. In July 2004, the local news weekly labeled her "the most trusted person in City Hall."

Frank Fairbanks
City Manager
City of Phoenix, AZ

Frank Fairbanks was appointed city manager by the Phoenix City Council in April 1990. He is responsible to the Mayor and City Council for the day-to-day management and operation of the city. He also works closely with the Mayor and City Council, helping them formulate objectives and programs.

Fairbanks joined the city in 1972 and has served as a management assistant, executive assistant to the city manager and assistant city manager. During that time, he helped

develop programs for improved citizen participation, employee productivity, organizational development, performance measurement and the use of advanced technology.

In April 2005, Fairbanks was presented with the National Public Service Award, the highest award given for distinction in public service by the American Society for Public Administration and the National Academy of Public Administration. He was recognized for his work in developing e-government, achieving an AAA excise tax revenue bond rating from Standard Poors and his membership on local business and community boards.

American City and County magazine selected Fairbanks as the "1994 Municipal Leader" of the year. That same year, Governing magazine named him the "Public Official of the Year". While Mr. Fairbanks has been city manager, Phoenix won an international competition to be named "Best Run City in the World" by the Bertelsmann Foundation in Germany.

Fairbanks says, "The key to Phoenix' success is our outstanding employees and the tremendous cooperation that exists between the Mayor and City Council, the city staff and the community."

Prior to working with the city, he worked as a Peace Corps volunteer in the Office of the President of Costa Rica. Fairbanks has a Bachelor of Science degree in finance from Loyola University in Los Angeles and a master's in business administration from the University of California Los Angeles.

Fairbanks is a Fellow of the National Academy of Public Administration and serves on the board of the Downtown Phoenix Partnership. He has served on the Arizona Housing Fund Board, and as chair of the Strategic Planning Committee of the International City/County Management Association and is active in Public Technology Incorporated – an organization that develops technological solutions to urban problems.

**James R. Fountain Jr., CGFM, CPA
Consultant
Governmental Accounting Standards Board**

Jay Fountain is a consultant in financial and performance management for government.

From 1987-2003 he was Assistant Director of Research for the Governmental Accounting Standards Board (GASB) in Norwalk, Connecticut. He has continued with GASB as a consultant on the Reporting Service Performance Information project.

His primary responsibility at GASB was overseeing GASB's project on Reporting Service Performance Information. This work included development and publication of, and experimentation with, a set of suggested criteria for effective communication of performance information and work to encourage state and local governments to prepare reports using the suggested criteria. Because GASB understands that reported performance information should be the product of a system of managing for results he is also active in training state and local governments on the development of managing for results systems. He was a lead researcher on the series of research reports on service efforts and accomplishments reporting (1990), GASB Concepts Statements 2 on reporting SEA (1994), a series of case studies on the use and effect of using performance information by state and local governments, a report on GASB citizen discussion groups on performance reporting, and the Special Report Reporting Performance Information: Suggested Criteria for Effective Communication (2003). He is also active in coordinating with the National Center for Civic Innovation's program of grants for reporting performance information using the GASB

suggested criteria and the Association for Governmental Accountability's Certificate of Excellence in SEA reporting program.

He participated in many other projects at GASB, including GASB No. 33 and Statement No. 34 and Concepts Statements 1 and 2, involving guidelines on basic financial statements for state and local governments. His work has included administering citizen and user discussion groups on both the financial reporting model and service performance reporting, many presentations on various financial and performance related topics, and research into the use and effect of using performance information by state and local governments.

His other projects at GASB included work on: the Financial Reporting Model; Capital Assets Use and Service Potential Reporting; and Economic Condition Reporting.

Prior to joining GASB, Jay spent many years in local government, both in Dallas, TX, Fulton County, GA, and Atlanta, GA. While in local government his positions included finance director, city auditor, and assistant city manager. He holds a BSBA degree in accounting and an MBA (Finance) from the University of Florida and a MSUL (Public Administration) degree from Georgia State University. He has served on project committees for the National Research Council of the National Academies of Science and the Facility Reporting Project of The Coalition for Environmentally Responsible Economics (CERES).

He has given and continues to give numerous presentations and providing training in financial management and reporting, performance reporting, and managing for results.

Stevan Gorcester
Executive Director
Transportation Improvement Board, State of Washington

Steve Gorcester serves as the Executive Director of the Washington State Transportation Improvement Board where he is responsible for managing over \$400 million in grant obligations to city and county transportation projects. His performance management efforts helped to drive the recovery of an agency that spent too many years ignoring the advice of its financial professionals. Steve is a graduate of the University of Washington. He has spent 26 years in the specialized field of transportation finance, a field which few people envy.

Michael Jacobson
Performance Management Director
Office of Executive Director, King County, WA

Michael Jacobson is the Performance Management Director for King County Executive Ron Sims. He is responsible for performance management activities for seven Executive agencies and launching "KingStat," a regular reporting and discussion forum of performance measurement information. He is also responsible for integrating measures in the budget process and supporting a performance management training program and is working to create a comprehensive performance management framework with the other branches of county government.

During his brief tenure, King County's newly revised performance measurement report, King County AIMs High: Annual Measures and Indicators, has won the prestigious national "Certificate of Excellence in Service Efforts and Accomplishments Reporting" from the Association of Government Accountants, one of only six agencies in the nation to do so. King County has also been selected as a participant in the Government Performance

Reporting Trailblazer Grant Program by The Center on Municipal Government Performance of the National Center for Civic Innovation.

From 2002-2006, Michael was the Performance Measure Lead in the Director's Office at King County's Department of Natural Resources and Parks (DNRP). While in that position, DNRP's performance measure report, Measuring for Results, was a two-time AGA Certificate of Excellence award winner. In addition, Michael worked on a cross-cutting social marketing survey of environmental behaviors that resulted in an Environmental Behavior Index that was recently profiled in the book Marketing in the Public Sector: A Roadmap for Improved Performance by Philip Kotler and Nancy Lee.

Michael has also been a leader in bringing the performance community together in the Pacific Northwest. He co-chaired a major conference in 2005 that brought together public sector performance measurement specialists and non-profit community indicator professionals from Oregon, Washington and British Columbia to discuss the intersection of these fields. The conference resulted in the creation of the "Cascadia Progress & Performance Network," a professional organization focused on peer learning and organizational capacity building on measurement, of which Michael is a co-chair.

Michael previously worked as a program evaluation consultant to the philanthropic community, in particular the David and Lucille Packard Foundation's Conservation Program, and has done formal program evaluations of the United Nations Environment Program's Regional Seas Programme and the U.S. Department of Energy's Office of Science and Technology. He is a regular guest lecturer on performance measurement at the University of Washington's Evans School of Public Affairs, the Cascade Center for Public Service & Leadership, and the School of Marine Affairs. Michael has a B.S. (Trinity College, Hartford CT) in biology and environmental studies, a MMA in Marine Affairs (School of Marine Affairs, University of Washington), and an MAIS in International Studies (Jackson School of International Studies, University of Washington).

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Drummond E. Kahn, CGFM
Director of Audit Services
City of Portland, OR

Drummond Kahn, CIA, CGFM, CGAP is Director of Audit Services for the City of Portland. He directs the work of a professional staff in producing public audit reports on City services. The office has received several national awards for its work, including three AGA/Sloan Foundation Certificates of Excellence in SEA reporting (awarded in 2005, 2006, and 2007) and two Knighton Awards from the Association of Local Government Auditors (awarded in 2006 and 2007).

Drummond's 17-year experience in government auditing includes service in local, state, and federal government. Prior to joining the City in February 2005, Drummond served as Chief of Audit Services for the Oregon Department of Transportation, as State Audit Administrator for the Oregon Audits Division, and in the U.S. General Accounting Office. He also serves as an adjunct faculty member at Portland State University, teaching graduate courses in the MPA program on financial management, performance auditing and performance measurement, and at the University of Oregon, teaching a graduate course in the Master's

of Accounting program in advanced auditing. He has trained auditors and financial managers overseas through the USDA Graduate School's International Institute.

His AGA leadership includes service as President of AGA's Portland Chapter (1994-95), on AGA's National Committee on State and Local Government, on the Editorial Board for AGA's Journal of Government Financial Management, and through presentations to national, regional, and chapter AGA conferences and training events. He is a Certified Internal Auditor, Certified Government Financial Manager, and Certified Government Auditing Professional. He holds a master's degree from the University of Oregon and a bachelor's degree from Whitman College. He won AGA's national Special Achievement Award in 1997, a GAO Regional Manager's Award, and in 2007, he was recognized as one of Portland's "Forty Under Forty" by the Portland Business Journal for his professional and civic accomplishments.

Patricia Keehley, Ph.D
Assistant Professor, Director of MPA
Southern Utah University

Dr. Keehley is currently Assistant Professor at Southern Utah University (SUU) in Cedar City, Utah. She has facilitated dozens of strategic planning sessions and performance measurement plans for federal, state, and local government agencies and nonprofit organizations including the Government of Guam's Department of Administration and Guam Memorial Hospital Association, the Commonwealth of Northern Marianas Islands Department of Finance, and the Republic of Palau's Department of Administration, and the Southwest Utah Community Health Center. She was previously employed by the US Government Accountability Office and the US House of Representatives Appropriations Committee. Her consulting clients include the Graduate School, USDA, the United Nations in NY and Geneva Switzerland, US Agency for International Development in Egypt, American Samoa, and several cities, states, and nonprofit organizations throughout the United States. She has served on the Summit County School Board in Colorado and currently serves on the Planning Commission for Cedar City. She recently completed the manuscript for a second edition of her book Benchmarking for Best Practices in the Public and Nonprofit Sectors available May 2008.

Michael Lawson
Director, Center for Performance Management
International City/County Management Association

Michael Lawson is the Director of the ICMA Center for Performance Measurement. As such, Mike has primary responsibility for a program that assists local governments use performance measurement to improve the effectiveness and efficiency of public services. The Center itself began in 1994. The data-collection instruments and definitions have been developed and refined over the years by city/county managers, department heads, and service-area specialists of local government. Over 200 cities and counties participate in the ICMA's comparative performance measurement program (visit icma.org/performance for additional information).

ICMA is the International City/County Management Association and was founded in 1914. ICMA's mission is to create excellence in local governance by developing and fostering professional local government management worldwide. ICMA is headquartered in Washington, DC.

Mr. Lawson has over 25 years of professional experience. Prior to joining ICMA in 1997, Mike served as director of government finance for the Connecticut Conference of Municipalities (CCM) from 1988 to 1997. CCM is the state municipal league of Connecticut. At CCM, he was engaged in a wide range of issues ranging from state-local tax reform and education finance to grant distribution formulas for the distribution of revenue from Native American casinos.

From 1981-1988, Mr. Lawson was a research fellow/public finance analyst for the U.S. Advisory Commission on Intergovernmental Relations, focusing on tax and expenditure policies of state and local governments in the U.S.

He holds a master's degree in public affairs from the School of Public and Environmental Affairs at Indiana University. He is a Phi Beta Kappa graduate of Purdue University.

Anthony Longo
Deputy Director
Mayor's Office of Operations, City of New York, NY

Tony Longo is currently a Deputy Director at the New York City Mayor's Office of Operations, in charge of the Performance Management group. Its mission is to work with all City agencies on developing, revising, explaining and reporting measures of service performance, including publication of the twice-yearly Mayor's Management Report. He also directs Project Scorecard, NYC's trained-observer system for tracking the cleanliness of streets and sidewalks in every City neighborhood.

Before coming to government he worked at the Fund for the City of New York, a nonprofit management consulting organization which has incubated a number of innovative accountability programs for NYC, including Scorecard. He joined the Office of Operations in 1985 to run the Scorecard unit, and has since been involved in measurement and reporting initiatives touching on most critical aspects of City agency operations.

He earned an undergraduate degree from Columbia College and a graduate degree from New York University.

Michael B. Marsh, MBA
Deputy Director
Department of Transportation, State of Oregon

Mike Marsh became the deputy director of ODOT for Central Services in 1998. In this capacity, Mike oversees financial, human resources, information technology, audit, vehicles and facilities support.

Mike graduated from the University of Oregon with a bachelor's degree in history/political science and earned an MBA degree from the Atkinson School of Management at Willamette University, where he now teaches a night class on public management. He started Oregon's statewide performance measurement initiative.

From 1993 until his appointment to ODOT, Marsh was the facilities administrator for the Oregon Department of Administrative Services. Prior to 1993, he worked 12 years in the Executive Department Budget & Management Division, the last three years as State Budget Administrator. He also has experience in personnel and management analysis, as well as acting Deputy Director at the Oregon Department of Corrections.

Mike served in the U.S. Marine Corps on active duty from 1973 to 1976. He retired from the Marine Corps Reserve in 1993 as a Lieut. Colonel. Positions included Platoon Commander, Executive Officer, Commanding Officer and Operations Officer.

Some of Mike's other activities include:

- Presentor at state, national and international conferences in the areas of budgeting, planning and performance measures.
- Visiting Professor in Russia for Portland State University Russian-American MBA program, 1994.
- Adjunct Professor, Willamette University Graduate School of Management, 1997-present.
- Ruling Elder, Personnel Committee Chair, and service on several committees, Westminster Presbyterian Church.
- Congressional Intern, U.S. House of Representatives, 1972.

Kathryn McCoy
Budget and Evaluation Analyst
City of Charlotte, NC

Katie McCoy has been a Budget and Evaluation Analyst at the City of Charlotte for four years. Charlotte is the twentieth largest city in the United States, and the sixth largest city with a Council-Manager form of government. The city has a population of over 650,000 and a total budget of \$1.6 billion.

Katie has also worked in mutual funds and strategic costing at one of the world's largest financial institutions. She has an MPA from the University of North Carolina at Chapel Hill and a BA from Queens University of Charlotte. Katie serves on the Board of Directors for the North Carolina Local Government Budget Association. She regularly mentors children in one of Charlotte's most challenged neighborhoods.

Carol McFarland, CGFM, CPA
Performance Measurement Manager
Oklahoma Health Care Authority

Carol McFarland has served as the Oklahoma Health Care Authority's (OHCA) Performance Measurement Manager since 2003. She is responsible for the design and development of the performance measurement system encompassing all units of the agency and reporting performance information in the OHCA's annual Service Efforts and Accomplishments (SEA) Report, which has been awarded the AGA Certificate of Excellence in SEA Reporting for 2004, 2005 and 2006. She has served as an SEA Reviewer in the Certificate of Excellence Program for the past two years and represented the OHCA in the National Center for Civic Innovation's Government Performance Reporting Demonstration Grant program to research citizen involvement in performance reporting. In addition to her performance measurement and reporting duties, she has recently been charged with the management of internal audit for the agency.

Mark Miloscia
State Representative
House of Representatives, State of Washington

Improving government accountability and performance has been a major focus of State Rep. Mark Miloscia's five terms as a legislator for Washington's 30th District. He is a Washington State Quality Award Examiner and the author of the first Washington State law to require comprehensive performance audits of state government operations. The law also mandates that all state agencies have an outside Baldrige examination every three years. He currently chairs the House Committee on Housing, where he has brought Quality principles to the effort to eliminate homelessness and provide affordable housing to all Washington residents. An Air Force Academy graduate with an MBA from the University of North Dakota, Rep. Miloscia piloted B-52 bombers and served on active duty in the Air Force for 10 years. He also serves as a substitute teacher in Federal Way and has served as executive director or director for a number of non-profit organizations, including Goodwill Industries of Tacoma. He and his wife Meschell live in Federal Way and have three children, Elizabeth, Scott, and Brian Miloscia, and one grandson, Austin.

**Lauren Palmer, MPA
Management Analyst
City Manager's Office, City of Des Moines, IA**

Lauren first joined the City of Des Moines in 2004 through the Management Internship Program in the City Manager's Office. After completing her internship in 2005, Lauren was promoted to Management Analyst. In that capacity she works closely with council members and department directors to respond to citizen needs. She also works on a variety of special projects for the City Manager, including performance management. Lauren oversees the administration of the city's annual resident satisfaction survey and the city's current goal-setting and goal implementation process. She is a contributing author for the city's annual SEA performance report. The City of Des Moines has received the Certificate of Excellence in Service Efforts & Accomplishments Reporting for three consecutive years. Lauren received her Masters of Public Affairs from the School of Public and Environmental Affairs at Indiana University. She completed her Bachelor of Arts in Political Science at the University of Missouri. Prior to coming to the City of Des Moines, she completed an internship with Coro Kansas City. Lauren is a member of the International City/County Management Association and is currently enrolled in the ICMA Emerging Leaders Development Program. Lauren can be reached at (515) 283-4216 or by e-mail at lepalmer@dmgov.org.

**D. Clark Partridge, CGFM
State Comptroller
Department of Administration, General Accounting Office, State of Arizona**

D. Clark Partridge has been with the State of Arizona for 18 years, serving as a supervisor and manager in General Accounting Office, the CFO for the Department of Commerce, Deputy State Comptroller, and currently as State Comptroller. Prior to joining the State, he worked in public accounting for Arthur Andersen & Co.

Clark is a member of the Government Finance Officers Association (GFOA) and the National Association of State Auditors, Comptrollers and Treasurers (NASACT). He is currently serving on several committees including the National Association of State Comptrollers (NASC) Executive Committee. He has been a volunteer with the March of Dimes for over 30 years, serving on the board in both Utah and Arizona. Clark attended Brigham Young University on a leadership scholarship, graduating with a Bachelor of Science degree in Accounting, and is a Certified Public Accountant and Certified Government Financial Manager.

Kristina Rietmann
GMAP Communications Manager
Governor's Office, State of Washington

A recent addition to Washington's Office of Government Management Accountability and Performance (GMAP), Kris Rietmann is the Governor's Office lead on communicating accountability and results to Washington citizens.

GMAP is a management tool used to review and improve the performance of state agencies. GMAP has significantly impacted the way Washington state agencies view their work and ultimately how they deliver valuable services to citizens.

Previous positions held by Kris during her career include Interim Communications Director for the Washington State Department of Community, Trade & Economic Development, IT Project Manager, and Independent Contractor for state and private entity projects. Prior to joining the state in 2004, Kris was an adjunct faculty member at a local community college teaching speech theory and public speaking. She continues to teach in her spare time.

Ms. Rietmann earned an MSc in Global Media from the London School of Economics and Political Science in 2004 and an MA in Global Communications from the University of Southern California in 2003. She also holds two bachelor degrees in Business and Communications from the University of Southern California and a certificate in Broadcast Media from the University of Washington.

David R. Smith
County Manager
Maricopa County, AZ

David Smith has been Maricopa County Manager since December 1, 1994. Smith was born on March 15, 1946, in Highland Park, IL. He earned a Bachelor of Arts degree in Government from Dartmouth College, Hanover, NH, in 1968; a Master's degree in Public Administration from New York University, New York, NY, in 1976; and a Juris Doctorate degree from Pace University Law School, White Plains, NY, in 1983.

After three years with the US Marine Corps Reserve, which included service in Vietnam as a lieutenant, Smith began his public service career in November 1971, as an administrative officer with Orange County, Goshen, NY. In March 1977, he became director of Intergovernmental Relations for Westchester County, White Plains, NY, then served three years as counsel to the New York Lieutenant Governor in Albany, NY. From August 1985 to December 1987, he served as assistant city manager for Yonkers, NY. From January 1988 until November 1994, he was deputy county executive, the chief appointed administrative officer, for Erie County in Buffalo, NY.

Smith's professional associations include the American Society for Public Administration and National Association of County Administrators. He is a member of the New York State Bar. In 2001, Smith was chosen by Governing Magazine as a public official of the year. He has been a state or local official for 35 years. He has served on the Valley of the Sun United Way Board of Directors since 1996.

Harold I. Steinberg, CGFM, CPA
Technical Consultant

Certificate of Achievement in SEA Reporting Program, AGA

Harold (Hal) I. Steinberg was the first Deputy Controller/Acting Controller, Office of Federal Financial Management (OFFM), Office of Management and Budget. OFFM was established by the Chief Financial Officers Act of 1990 to design, organize, and oversee the implementation of programs to improve the Federal Government's financial management.

Hal also was a partner in KPMG LLP. From 1983-1991, he led the Firm's practice with the Federal Government; previously--1973-1981--he was in charge of the Firm's practice with State and local governments. He was also a management consulting engagement partner specializing in governments and not-for-profit organizations and a management consulting manager and senior auditor. From 1981 to 1983, Hal was the Associate Director for Management at the U. S. Office of Management and Budget.

Hal has been a driving force in such governmental financial management programs as the implementation of the Chief Financial Officers Act and federal financial management improvement, the internal control evaluation and improvement program, the Inspector General program, the off-the-shelf-standardized accounting software program, the single audit program, the governmental audit peer review program, performance measurement and the process by which governments report service efforts and accomplishments, and the process by which governments report their financial status in order to sell securities to the public.

He has also been directly involved in the establishment of accounting and financial reporting standards for the Federal Government, state and local governments, the Catholic Church, voluntary health and welfare organizations, independent schools, and public elementary and secondary schools. He was a member of the Federal Accounting Standards Advisory Board and directed the task forces that prepared the two Statements of Federal Financial Accounting Concepts: Objectives of Federal Financial Reporting and Entity and Display.

Hal was a member of the Board of Directors of the ICMA Retirement Corporation—a multi-billion dollar deferred compensation program for state and local government employees—and chaired its Audit Committee.

Hal is a prolific writer. He has written numerous journal articles and books, such as Reporting of Service Efforts and Accomplishments, a research report published by the Financial Accounting Standards Board, and numerous others published by KPMG LLP, including A Guide to Accounting, Financial Reporting, and Auditing in the Federal Government; Managing Public Resources; Accountability Reporting Trends and Techniques, first through fourth editions; and Financial Management Advisory Committees for Federal Agencies-Suggested Practices.

Hal is a Certified Public Accountant; his performance on the May 1963 CPA examination was recognized with the Haskins and Sells medal. He also is a Certified Government Financial Manager and Certified Defense Financial Manager. He is a member of the American Institute of Certified Public Accountants, served on its Governmental Accounting and Auditing Committee and Improving Federal Financial Management Task Force; and chaired its Task Force on Improving the Quality of Governmental Audits. Hal is also a member of the Association of Government Accountants-Northern Virginia Chapter, chaired the AGA Task Force on How to Attract and Retain Financial Management Personnel for the Federal Government, served on the AGA Long Range Planning Committee, is a special advisor to the Certified Government Financial Manager Professional Certification Board (in which capacity he organized and directed the development of the certification examination), and organized,

developed, and provides the technical direction for the Association's Certificate of Excellence in Accountability Reporting and Certificate of Excellence in Service Efforts and Accomplishments Reporting programs. Hal was recently elected a fellow of the National Academy for Public Administration, where he chaired a work group that defined how Federal agencies can align their budget structures with the programs and goals required by the Government Performance and Results Act; participated in panels to review the Office of Management and Budget Program Assessment Rating Tool process and opportunities to improve the Federal government's financial management; and currently serves as a member of the Audit Committee

He was the 1991 winner of the Association's Andy Barr Award for outstanding contributions to governmental financial management by a private sector individual; the 1998, 2002, and 2003 Presidents Awards; and the Einhorn-Gary Service Award, presented to the thirty individuals that have done the most in the last fifty years to improve government accountability. He is a member of the American Society of Military Comptrollers' Financial Management Certification Committee. Finally, Hal is a member of the Governmental Accounting Standards Board Task Force on Service Efforts and Accomplishments Reporting.

Sharron E. Walker, CPA, CFE
Director, School Audits
Office of the Auditor General, State of Arizona

Ms. Walker has been director of the Division of School Audits since its inception in July 2001. The Division conducts performance audits of Arizona's public school districts, monitors the percentage of each dollar that is spent in the classroom, and audits the state's English Language Learner programs. The Division also conducts other audits of school-related programs as assigned by the Joint Legislative Audit Committee.

Sharron has over 20 years of experience, having previously worked with the Oregon Audits Division and the Missouri State Auditor's office, responsible for a variety of financial, performance, and information technology audits and fraud investigations. She also was an internal auditor with a large municipal utility for two years while completing her master's degree.

Sharron is a member of the Arizona State Board of Accountancy's Peer Review Oversight Advisory Committee and several professional organizations including AGA. Sharron has a B.S. in Business Administration and an M.B.A. with an emphasis in auditing/information systems and is a Certified Public Accountant and a Certified Fraud Examiner.

Katherine G. Willoughby, Ph.D, Public Administration
Professor
Andrew Young School of Policy Studies, Georgia State University

Katherine Willoughby is a professor of public administration in the Andrew Young School of Policy Studies at Georgia State University in Atlanta, Georgia. Her primary focus of research is on state government budgetary and fiscal management. Her book, *Policy and Politics in State Budgeting*, coauthored with Kurt Thurmaier, examines the relationship between budgeting and policy development as seen through the eyes of analysts employed in executive budget offices in 11 American state governments in the South and Midwest. Currently, Willoughby is a grading team leader in the area of budget and financial management for the Government Performance Project, a national effort funded by the Pew Charitable Trust, through the University of Richmond, to assess the management capacity of

the American States. Results from the 2005 survey are available at www.results.gpponline.org. She has conducted focused work regarding state and local performance based budgeting and measurement initiatives and applications in the United States. Other research and applied projects of Willoughby's include assessment of the development of statewide immunization registries and their implications for individual privacy; state level customer service and satisfaction assessment, development of an applied knowledge assessment tool for local government managers; and local incorporation efforts in Georgia. Her most recent training initiatives include those for government budget and finance officers in Guatemala and those conducted at the Andrew Young School for officers from a number of countries in Africa, Asia and the Caribbean.

Lauri Wingenroth, CPA
Deputy Budget and Research Director
Budget and Research Department, City of Phoenix, AZ

Lauri has worked in the Phoenix budget office for 20 years. For the last three years, she has managed the capital improvement project budgeting process and led efforts to enhance reporting and related business systems for the City's impact fee program. Prior her most recent assignment, Lauri has held management and staff positions in all aspects of budget development and publication. She has been active in many of the City's productivity, quality and performance measurement activities. Most recently she assisted in developing a new 'Renewing Phoenix' program and is currently working on a team to reinvent the City's internal and public performance reporting. Lauri holds Master of Business Administration and Bachelor of Science, Finance degrees both from Arizona State University. She is also a Certified Public Accountant.

Janet Woolum
Managing for Results Analyst
Maricopa County, AZ

Janet Woolum is a Managing for Results Analyst with the Maricopa County, Arizona, Office of Management and Budget, where she has served since 2005. Her responsibilities include providing consulting services to County departments so they can develop strategic business plans and gather performance information focused on achieving results for customers. She also provides training for executives, managers, and supervisors in the areas of strategic planning, performance measurement and reporting, organizational culture, and change management.

Prior to joining Maricopa County, Janet spent nearly a decade in state government serving first as the Director of Research and Strategic Planning at the State of Arizona Office of Tourism and then as Research Director at the Arizona Department of Commerce. While at the Office of Tourism, Janet oversaw the development of the 10-year statewide tourism development strategic plan, which included facilitating information gathering sessions with citizens, working with state tourism officials and industry leaders to develop statewide goals, objectives and performance measures, and creating a system for tracking, analyzing, and reporting on statewide progress.

Janet holds a Master's degree in history from Arizona State University, and a bachelor's degree in history and social science from Boise State University, in Boise, Idaho.