

**Betty D. Montgomery**  
***Auditor of State***  
***Ohio Auditor of State's Office***  
***88 East Broad Street***  
***Columbus, Ohio 43215***  
***Telephone: (614) 466-4460***  
***Email: [bdmontgomery@auditor.state.oh.us](mailto:bdmontgomery@auditor.state.oh.us)***  
***Internet Website: <http://www.auditor.state.oh.us/>***

Betty Montgomery is Ohio's 30<sup>th</sup> Auditor of State and first woman auditor of state. She has also served the citizens of Ohio as the state's first elected woman county prosecutor, state senator, and Ohio's first woman Attorney General.

Betty Montgomery's entire career has focused on public service. As a legislator, she chaired the Criminal Justice Subcommittee and authored several important laws including protections for Lake Erie, improvements to the criminal justice system, and Ohio's Living Will law. As Ohio Attorney General, she prosecuted criminals, advocated for victims, protected taxpayers, and reshaped the law. In fact, her work as Attorney General received several national awards.

Today, Montgomery continues to provide professional services to local government agencies as Auditor of State, where she serves as a watchdog of public funds, aggressively rooting out fraud and waste of public dollars. Her effective leadership through innovation and creative problem-solving is demonstrated by maintaining high levels of office productivity with an increased focus on fraud detection despite operating with 140 fewer staff and nearly \$10 million in budget cuts, in addition to making significant strides in the area of Medicaid reform.

**David E. Freel**  
***Executive Director***  
***Ohio Ethics Commission***  
***8 East Long Street, 10<sup>th</sup> Floor***  
***Columbus, Ohio 43215***  
***Telephone: (614) 466-7090***

***Email: [susan.willeke@ethics.ohio.gov](mailto:susan.willeke@ethics.ohio.gov) (Mr. Freel's Education Coordinator)***

***Internet Website: [www.ethics.ohio.gov](http://www.ethics.ohio.gov)***

David E. Freel has been the Executive Director of the Ohio Ethics Commission since 1994. He joined the Commission in 1983, as Counsel, and served as Associate Director from 1987 to 1993. As Executive Director, Mr. Freel supervises a staff of twenty and oversees the day-to-day responsibilities of the Commission. These responsibilities include: providing ethics advice to public officials and employees before they act; confidentially investigating the alleged unethical actions of state and local public servants; managing financial disclosure made by 10,500 public office holders; conducting public education and providing information; and supervising the administrative functions of the Commission.

During his tenure with the Ethics Commission, Mr. Freel has supervised and directed the investigations of the Commission into the conduct of state and local officials. This responsibility has often involved joint investigations with federal and state investigative agencies and special prosecutors. In this capacity, Mr. Freel has also served as a special assistant prosecutor in ethics-related prosecutions. One example involved the investigation and prosecution of the former Columbiana County Treasurer, and his son, in 1994, for felony ethics violations and related crimes resulting from the son's embezzlement of millions of dollars of public funds controlled by the county.

Mr. Freel represents the Commission before the Ohio General Assembly, state and local agencies, and the public. Mr. Freel has written articles on Ohio's Ethics Law and given ethics presentations at seminars and conferences in the United States and Canada. He is a past President of the Council of Governmental Ethics Laws (COGEL) and was honored with the COGEL Outstanding Service Award in 2002. COGEL is an international organization composed of federal, state, local, and provincial agencies, and individuals, responsible for the administration and implementation of ethics, financial disclosure, elections, campaign finance, and freedom of information laws and provisions.

Before joining the Ethics Commission staff, Mr. Freel was a faculty member of The Ohio State University College of Law, serving as a Clinical Teaching Fellow and Staff Attorney in the College of Law's Clinical Programs from 1979 to 1983. Prior to that, he was a trial attorney with the Franklin County Public Defender's Office from 1977 to 1979.

Mr. Freel received his Bachelor of Arts degree in Social Science from The Ohio State University in 1974 and his Juris Doctor degree from Capital University School of Law in 1977.

**Katherine M. Iritani, CGFM**  
***Assistant Director, Health Issues***  
***U.S. Government Accountability Office (GAO)***  
***701 Fifth Avenue, Suite 2700***  
***Seattle, Washington 98104***  
***Telephone: (206) 287-4820***  
***Email: [iritanik@gao.gov](mailto:iritanik@gao.gov)***

Katherine is an Assistant Director for Health Care Issues in the Seattle field office of GAO. Over the course of her 25 year career with GAO, she has evaluated federal issues in a wide-range of areas. Katherine spent several years working in GAO's Far East Office assessing issues of U.S. interest in Asia, including military and state department-related evaluations. For most of her career, her work has focused on evaluating health care issues including public health concerns, such as lessons learned for bioterrorism preparedness from the West Nile outbreak; health insurance issues, such as coverage for diabetes services and supplies; and environmental health issues, such as the adequacy of data for evaluating human exposure to toxic chemicals. Most of her recent work has been evaluating Medicaid, including reviewing children's access to Medicaid lead screening and other preventive services, and Medicaid waiver and financing issues.

She is married with two children, Kela and Melia, ages 12 and 9.

**Jim Penning**  
**Chief Auditor**  
**Performance Audit Section**  
**Ohio Auditor of State's Office**  
**Lausche Building, 12<sup>th</sup> floor**  
**615 Superior Avenue, NW**  
**Cleveland, Ohio 44113**  
**Telephone: (216) 787-5824**  
**Email: [jwpenning@auditor.state.oh.us](mailto:jwpenning@auditor.state.oh.us)**

Jim is the chief auditor for the Performance Audit Section of the Ohio State Auditor's Office where he manages an audit staff of 50. He has worked for the State Auditor since January 1999, and has participated in the management of more than 150 performance audits released by that office. Before joining the auditor's staff, Jim served in a variety of roles in the Cleveland City School District, including time as the chief operating officer, and later as superintendent. While superintendent, he was instrumental in responding to and implementing the recommendations contained in that district's performance audit – the first issued by the Auditor of State – and provided leadership in the transition from state oversight to mayoral control of the school district. Jim is a graduate of Hope College, earned his Masters Degree at Cleveland State University, and completed his doctoral coursework at Kent State University.

**Betsy Bashore**  
***Assistant Chief Auditor***  
***Performance Audit Section***  
***Ohio Auditor of State's Office***  
***One Government Center, Room 1420***  
***Toledo, Ohio 43604-2246***  
***Telephone: (419) 245-0080***  
***Email: [bjbashore@auditor.state.oh.us](mailto:bjbashore@auditor.state.oh.us)***

Betsy is the assistant chief auditor for the Performance Audit Section of the Ohio State Auditor's Office where she manages performance audit teams throughout Ohio. She has worked for the State Auditor since March 1999, and has participated in the management and execution of more than 65 performance audits released by that office. Before joining the auditor's staff, Betsy worked for the Lucas County Educational Service Center and the Ohio Historical Society in program development and compliance. Betsy is a graduate of The University of Toledo and lives with her husband in the Toledo area.

**Hiram Hasty, CPA**  
***Technical Manager***  
***Audit and Attest Standards Team***  
***American Institute of Certified Public Accountants (AICPA)***  
***1211 Avenue of the Americas***  
***New York, New York 10036***  
***Telephone: (212) 596-6011***  
***Email: [hhasty@aicpa.org](mailto:hhasty@aicpa.org)***

Hiram Hasty is a technical manager of the AICPA Audit and Attest Standards Team. Hiram supports the standards setting activities of the Institute's auditing and attestation team services. The AICPA's Audit and Attest Standards team supports the activities of the Auditing Standards Board and its subcommittees, and the Accounting and Review Services Committee. As a technical manager, Hiram helps committees draft and deliberate authoritative professional standards and interpretations. Team members also develop non-authoritative professional guidance such as Auditing Practice Releases and other forms of guidance on emerging issues.

Prior to joining the Audit and Attest Standards team in May 2004, Hiram was a senior technical manager within the former SEC Practice Section for which he served as a staff liaison to the Quality Control Inquiry Committee. He spent fourteen years in public accounting before joining the AICPA in 2000. He worked at Deloitte & Touche and then at Ernst & Young as an audit senior manager.

Hiram is a graduate of Pace University and is a Member of the New York State Society of Certified Public Accountants.

**Ken Schermann**  
***Senior Technical Advisor***  
***Governmental Accounting Standards Board (GASB)***  
***401 Merritt 7***  
***P.O. box 5116***  
***Norwalk, Connecticut 06856-5116***  
***Telephone: (203) 847-0700***  
***Email: [krschermann@gasb.org](mailto:krschermann@gasb.org)***

Ken 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 projects, including Concepts Statement 1 on the Financial Reporting Objectives, Statement 6 on Special Assessments, Statement 9 on Cash Flow Reporting, and Statement 14 on the Financial Reporting Entity. He was also the lead manager for Statement 34 and primary author of the Statement 34 Implementation Guides. He is currently working on projects addressing Sales and Pledges of Receivables and Future Revenues, Fund Balance Reporting, and Economic Condition Reporting. Ken also serves as the GASB's liaison to the AICPA 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.

**Dale J. Dwyer, Ph.D.**  
**Chair & Professor of Management**  
**The University of Toledo**  
**Department of Management**  
**Mail Stop #103**  
**2801 West Bancroft Street**  
**Toledo, Ohio 43606-3390**  
**Telephone: (419) 530-4059**  
**Email: [dale.dwyer@utoledo.edu](mailto:dale.dwyer@utoledo.edu)**

Dr. Dale J. Dwyer has been a faculty member at The University of Toledo since 1989, and presently serves as Department Chair and Professor of Management. He holds a Ph.D. in Business Administration from the University of Nebraska-Lincoln, and both an M.A. (Organizational Communication) and a B.A. (Speech and Communication) from the University of Cincinnati. His articles on stress and employee control, employee attendance behavior, and the relationship between work and non-work life spheres have appeared in the *Academy of Management Journal*, the *Journal of Applied Psychology*, the *Journal of Applied Social Psychology*, the *Employee Responsibilities and Rights Journal*, the *Journal of Management*, *Business Horizons*, *HR Advisor*, *HR Magazine*, and the *Journal of Organizational Behavior*, among others. He is currently on the executive committee of the Midwest Academy of Management, the Board of Directors for Goodwill Industries of Northwest Ohio, the Board of Trustees for the Toledo Public School's Urban Leadership Development Program, and serves as faculty advisor for the Society for Human Resource Management student group.

Dr. Dwyer works with numerous profit and not-for-profit organizations to help them solve their management and human resource problems. In addition to leading seminars for management and employees on a variety of human resource topics, small group problem-solving, leadership, and organizational change strategies, he has developed compensation, selection, and performance management systems for both public and private firms.

**Primary Industry of Expertise:**

Corporate, Small Business, and Not-for-Profit experience in a variety of industries

**Specialties:**

Leadership Development, Compensation, Performance Management, HR Strategy, Recruitment and Retention, Affirmative Action Planning, Stress and Control

**L. Michael Howard, CPA**  
**Chief Auditor**  
**Accounting & Auditing Support Section**  
**Ohio Auditor of State's Office**  
**88 East Broad Street**  
**Columbus, Ohio 43215**  
**Telephone: (614) 466-5085**  
**Email: [mhoward@auditor.state.oh.us](mailto:mhoward@auditor.state.oh.us)**

Mike is Chief Auditor for Accounting and Auditing Support for the Auditor of State and has held various other audit management positions in his 27 + years with the Auditor, including supervising the municipal and school audit divisions. Prior to joining the Auditor, he was a staff auditor with a then-Big 8 accounting firm and a manager with a local firm.

Mike has an undergraduate degree in accounting *cum laude* and a master of arts in public administration, both from The Ohio State University.

He served on 3 GASB Task Forces (GASB 9, GASB Implementation Guide for Statement 14, and GASB Implementation Guide 1 for GASB 34), is a reviewer for the annual GASB *Comprehensive Implementation Guide*, is an annual reviewer for the AICPA's governmental sector *Audit Risk Alert*, is a reviewer for the AICPA's audit and accounting guides, *State and Local Governments* and *Government Auditing Standards and Circular A-133 Audits*, and is a governmental and not-for-profit advisor to the AICPA Board of Examiners. He is a member of the AICPA's Governmental "Experts Panel". He served several terms on the national GFOA Committee on Accounting, Auditing, and Financial Reporting.

He chaired the project leading to the implementation of the Ohio Audit Approach, which won a GFOA Award for Excellence in Financial Management in the accounting and auditing category.

Mike & his wife Diane are co-assistant treasurers of Citizens for Humane Action, Inc., the third largest humane society in the central Ohio area.

Mike has been married to Diane for over 27 years, has a black cat named Mewsic and a black Corvette Diane calls "the roar machine" and he enjoys playing guitar, bicycling, and ballroom dancing.

**Jerry Heer**  
***Director of Audits***  
***Milwaukee County Department of Audit***  
***2711 W. Wells Street, 9th Floor***  
***Milwaukee, Wisconsin 53208***  
***Telephone: (414) 278-5185***  
***Email: [jheer@execpc.com](mailto:jheer@execpc.com)***

Jerry Heer is the Director of Audits for Milwaukee County, Wisconsin. The Audit Department, with its 19 member staff, provides oversight for an annual expenditure budget of about \$1.2 billion. Jerry's prior positions include Deputy Director of Audits, Milwaukee County, Wisconsin; Audit Manager, Waukesha County, Wisconsin; Program Analyst for the State of Wisconsin Legislative Audit Bureau and Regional Planner for the Wisconsin Council on Criminal Justice. He obtained a Masters degree from Marquette University and his Bachelors degree from the University of Wisconsin-Eau Claire. Jerry is a charter member and a past president of the National Association of Local Government Auditors (NALGA). Jerry has been actively involved with the Midwestern Intergovernmental Audit Forum since 1985 and is currently the regional forum's vice chairman and local government regional representative to the National Audit Forum. He is also a local government representative to the United States Comptroller General's Domestic Working Group and serves on the Comptroller General's Advisory Council on Government Auditing Standards.

**Kevin Saionzkowski, CPA**  
**Chief Auditor**  
**Special Audit Section**  
**Ohio Auditor of State's Office**  
**88 East Broad Street**  
**Columbus, Ohio 43215**  
**Telephone: (614) 728-7162**  
**Email: [kmsaionzkowski@auditor.state.oh.us](mailto:kmsaionzkowski@auditor.state.oh.us)**

Currently, Kevin is the Chief Auditor of the Special Audits Section for Auditor of State Betty Montgomery. He has served as Chief Auditor for the past five years. The Special Audits Section consists of four managers responsible for conducting limited scope fraud and investigative audits of state and local government subdivisions to investigate allegations of fraud, theft, and/or misappropriation involving public funds. Kevin also served one year as the Assistant Chief Auditor of the Special Audits Section prior to becoming the Section's Chief Auditor. Kevin began his career at the Auditor of State's Office shortly after graduating from Capital University in 1992 with a B.A. in accounting. While at the Auditor of State's Office, Kevin has also been a financial statement auditor and audit manager, and has worked in the Office's Quality Assurance Section. Kevin has been a licensed Certified Public Accountant since 1997 and is currently pursuing a Certified Fraud Examiner's credential.

**James T. Manken, JD**  
***Assistant Chief Legal Counsel – Special Audits***  
***Ohio Auditor of State’s Office***  
***88 East Broad Street***  
***Columbus, Ohio 43215***  
***Telephone: (614) 728-7100***  
***Email: [jtmanken@auditor.state.oh.us](mailto:jtmanken@auditor.state.oh.us)***

James T. Manken is currently Assistant Chief Legal Counsel in the office of the Ohio Auditor of State. He is assigned to legal matters arising in the course of Special Audits which commonly involve the misappropriation and conversion of public monies.

Before working for the Auditor of State, he worked for the Ohio Attorney General in the Consumer Protection Section. He dealt exclusively with criminal matters effecting consumers such as telemarketing fraud, home improvement fraud, and computer crime.

From 1990 to 2000, James worked in the Franklin County Prosecuting Attorney’s Office. He spent his last four years with the office working in the economic crime unit prosecuting white collar crime cases.

James received his J.D. from Capital University Law School in Columbus, Ohio and received his undergraduate degree in economics from The Ohio State University.