



Joel Black, Chair

Term: July 1, 2020 to June 20, 2027

jblack@gasb.org

Joel Black lives in Norwalk, Connecticut and is the fifth Chair of GASB board from serving from July 1, 2020 to June 20, 2027. He is a partner in charge of audit practice of Maudlin & Jenkins in Atlanta in 2019. He joined the firm as a director in 2004 and was named a partner in 2005. He previously worked for KPMG from 1992 to 2004.

He was appointed to the GASB's Governmental Accounting Standards Advisory Council (GASAC) in 2019. He served on the American Institute of Certified Public Accountants' (AICPA) State and Local Government Expert Panel from 2015–2019 and its Government Audit Quality Center Executive Committee from 2012–2015. Joel graduated from Georgia State University, and is a certified public accountant (CPA).

“As GASB Chair, I lead our seven-member board in its mission to establish and improve accounting and financial reporting standards for U.S. state and local governments. These standards are developed in concert with a broad and diverse spectrum of stakeholders, who share their views with the Board during the GASB's extensive due process. Once that process is complete, educating stakeholders on how to successfully implement GASB standards is no less critical.” - Joel Black

“Our environment, as well as our stakeholders’, continues to change rapidly. I look forward to leading our continued evolution as an organization and standard setter.” - Joel Black. Joel has been at Maudlin & Jenkins, LLC for 16 years, and in his previous role was Partner in Charge of Assurance Practice from 2019 to 2020. “As Partner in Charge of Assurance Practice, I oversaw the firm's audit practice responsible for over \$40 million in total revenue spanning eight offices, five states, and over 300 employees and guided the firm's audit methodology with the responsibility to ensure compliance with standards and quality of audit services, develop assurance products, and market the firm's assurance services and capabilities.”

Joel Black received the 2017 Service Award from Georgia Government Finance Officers Association. He was the AICPA Representative on the Government Accounting Standards Advisory Council (GASAC) from January 2019 to January 2020. Joel was a State and Local Government Expert Panel member for the Association of International Certified Professional Accountants (AICPA) from October 2015 to March 2019.



Jeffrey J. Previdi, Vice Chairman

Term: July 1, 2017 to June 30, 2021

jprevidi@gasb.org

Jeffrey Previdi is the Vice Chairman of GASB board. His term as Vice Chairman started July 1, 2017 and will end on June 30, 2021. Prior to becoming Vice Chairman Previdi was a GASB board member from July 2016 to July 2017. Jeffrey currently lives in New York City and previously worked at S&P Global Ratings for more than two decades. Most recently he served as managing director and project leader in the agency's risk program. In that role, he led a global team of individuals who analyzed and implemented rules stemming from the Dodd-Frank Wall Street Reform and Consumer Protection Act.

Prior to that role, Mr. Previdi was a municipal credit analyst with S&P for 20 years. Starting as a tax-exempt housing bond analyst, he progressed to leading S&P's team covering municipal structured finance ratings, and then to co-leading the group responsible for all tax-backed ratings in the United States. Mr. Previdi also served on the U.S. Public Finance Criteria Committee for many years.

Mr. Previdi received a bachelor's degree in economics from Connecticut College and a master of public policy degree from the College of William & Mary. He is a member of the National Federation of Municipal Analysts.



James E. Brown, Board Member

Term: July 1, 2012 to June 30, 2022

jebrown@gasb.org

James E. Brown's term as a GASB board member started on July 1, 2012 and will end on June 30, 2022. Previously James was a partner at BKD LLP serving in the National Office Accounting and Auditing Quality Control Department from 2003 until 2011. Prior to that role he was director of accounting and auditing and an audit partner in BKD's Southern Missouri offices, and professional practices partner for BKD's government and not-for-profit organizations assurance practice from 1984 until 2011.

James is currently an American Institute of Certified Public Accountants member, and a past member of the Auditing Standards Board and Board of Examiners. He is currently an instructor for AICPA continuing education courses, Missouri Southern State University Certified public accountant, and a certified government financial manager.



Brian W. Caputo, Board Member

Term: July 1, 2019 to June 20, 2025

bcaputo@gasb.org

Brian W. Caputo is a GASB board member. His first term started on July 1, 2015, then he was reappointed by the FAF Trustees in 2019 and his second term ends on June 30, 2025. Brian currently lives in the greater Chicago area.

Dr. Caputo was named President of the College of DuPage on July 1, 2019. He joined the institution in March of 2017 as Vice President for Administrative Affairs and Chief Financial Officer. Served 19 years as the Chief Financial Officer/City Treasurer for the City of Aurora. Government finance includes positions with the Villages of Mount Prospect, Hoffman Estates, and LaGrange, Illinois Auditor with Price Waterhouse in Chicago.

Dr. Caputo is a past president of the Illinois Government Finance Officers Association and a past chair of the association's Technical Accounting Review Committee. Some of his other professional affiliations include the Government Finance Officers Association, the National Association of College and University Business Officers, the American Institute of Certified Public Accountants, and the Illinois CPA Society.

Brian is currently an adjunct professor of public finance at Northern Illinois University (NIU). He holds a B.S. from the United States Military Academy, an M.S. in Accountancy from DePaul University, and an M.P.A. from Northern Illinois University. Dr. Caputo earned a Ph.D. degree from NIU with fields of study in public administration, public policy, and government finance. He is a Certified Public Accountant and a Certified Public Finance Officer.



Kristopher E. Knight, Board Member

Term: July 1, 2017 to June 30, 2022

kknight@gasb.org

Kristopher E. Knight is a GASB Board Member whose term started on July 1, 2017 and will end on June 30, 2022. Kristopher currently lives in the greater Philadelphia area.

He is currently Delaware's deputy secretary of state and director of the state's Division of Corporations. He supervises several other divisions of the Delaware Department of State, including the Office of the State Banking Commissioner, the state's Corporate and International Development office, and Delaware's abandoned property Voluntary Disclosure Agreement program. Kristopher has been Treasurer of the Delaware Sustainable Energy Utility's Board of Directors since 2012

Previously he was Director of Delaware's Division of Accounting, and a senior audit manager at KPMG LLP for more than a decade

Kristopher has a bachelor's degree in business administration—accounting from Loyola University. He is a certified public accountant and a member of the AICPA.



Dianne E. Ray, Board Member

Term: July 1, 2020 to June 30, 2025

dray@gasb.org

Dianne E. Ray is a GASB board member serving from July 1, 2020 to June 30, 2025. She will be eligible for appointment to a second five-year term.

Dianne is currently the state auditor of Colorado. In 2012 the Colorado Society of Certified Public Accountants and the American Institute of Certified Public Accountants named Ms. Ray one of three “Women to Watch” in the Experienced Leader category.

In May 2015, the University of Colorado Denver’s school of Public Affairs awarded her the 2015 Leo Reithmeyer Award for the Top Public Administrator in Colorado. In August 2016, the president of the National Association of State Auditors, Controllers, and Treasurers named Ms. Ray was recipient of the annual President's Award. In June 2020, the National State Auditors’ Association awarded her the William R. Snodgrass Distinguished Leadership award.

Previously the Office of the State Auditor’s (OSA) Deputy State Auditor primarily responsible for the financial audit of the State of Colorado. OSA in 2002 as Director of the Local Government Audit Division. Worked in local government for 15 years, including as Director of Finance and Administration for the city of Louisville, Colorado.

Bachelor of Science degree in accounting from Arizona State University and a Master of Public Administration degree from the University of Colorado. She is a licensed certified public accountant in Colorado and Arizona. She is a member of the Legislative Staff Forum.



Carolyn Smith, Board Member

Term: July 1, 2019 to June 30, 2024

csmith@gasb.org

Carolyn Smith's term as a GASB board member is from July 1, 2019 to June 30, 2024, and she is eligible for reappointment to a second term. She is currently the chief audit executive for Columbus (OH) City Schools. During her time she has facilitated the district's first enterprise risk management process, the district's third-party anonymous fraud reporting system, and the district's whistle-blower policy.

Prior Director of audit and business services at the Council of Aging of Southwestern Ohio
She also led the quality improvement department.

Earlier Senior auditor with Foxx & Company CPAs and as a lead auditor with Parms & Company CPAs.

She is a board member of the Association of Local Government Auditors, and a member of the Institute of Internal Auditors, the Ohio Society of CPAs, the Association of Government Accountants, and the Council of the Great City Schools.

Bachelor's degree in business administration from Franklin University and an MBA from Ohio University. She is a certified public accountant and is certified in risk management assurance.