



Cindy Fornelli

Center for Audit Quality

Executive Director

Cindy is the Executive Director for the Center for Audit Quality (CAQ). The CAQ was founded to serve investors, public company auditors and the markets. Cindy is responsible for carrying out the mission and vision of the Center's Governing Board, which represents the public company auditing firms, the American Institute of CPAs and independent public members.

In 2013, Cindy was named for the fifth time to the *NACD Directorship* 100 list of the most influential people in corporate governance and to *Accounting Today's* Top 100 Most Influential People list for the seventh consecutive year. Cindy currently serves as a member of the Financial Accounting Standards Advisory Council, which is responsible for advising the Financial Accounting Standards Board (FASB) on technical issues, project priorities, and other matters that affect accounting standard setting, and the Securities and Exchange Commission Historical Society's Board of Trustees, Class of 2014. She previously served on the National Association of Corporate Directors' 2010 Blue Ribbon Commission on the Audit Committee and 2009 Blue Ribbon Commission on Risk Governance.

Prior to becoming the CAQ's Executive Director, Cindy served as the Regulatory and Conflicts Management Executive at Bank of America. In that role, she was responsible for managing enterprise-wide conflicts that potentially could arise from the bank's delivery of multiple products and services across several business divisions, particularly as these conflicts related to securities regulation. Cindy also had responsibility for coordinating enterprise regulatory relations with securities and banking regulators.

Before joining Bank of America, Cindy was Deputy Director of the Division of Investment Management of the U.S. Securities and Exchange Commission, where she was responsible for implementing SEC policy, rules and regulations in the investment company and investment advisory industries.

Cindy is a graduate of Purdue University and received her J.D. at The George Washington University. She is a former securities lawyer and a member of the Washington, D.C. bar and the American Bar Association. Cindy also serves on the Board of the Washington Literacy Center.



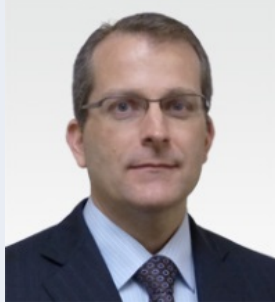
Susan Scholz

University of Kansas

Professor and the Harper Faculty Fellow

Susan is a Professor and the Harper Faculty Fellow at the University of Kansas. She earned a B.A. from the University of Utah, a California C.P.A., and a Ph.D. from the University of Southern California. Her research focuses on issues involving restatements and auditor choice. Her work has appeared in a variety of accounting journals, and has been commissioned by the U.S. Department of the Treasury and the Center for Audit Quality.

She has also published law journal articles about returns to tax law lobbying and the political response to corporate Affordable Care Act disclosures. She was a recipient of the Deloitte Wildman Award for the study most likely to influence practice (with William Kinney and Zee-Vonna Palmrose) and is currently an associate editor at *Accounting Horizons* and *Auditing: A Journal of Practice and Theory* and on the editorial board of *The Accounting Review*.



Mike Gaynor

KPMG LLP

Audit Partner

Mike is an audit partner in KPMG's New York office. He has over 16 years of experience in public accounting and currently serves as audit partner on CA, Inc. and other start-up and mid-size technology companies in New York, including both traditional and cloud software vendors. Mike's background provides a unique mix of technical and client service roles. Mike has deep and extensive experience helping companies resolve difficult accounting and reporting matters and an established record of delivering high quality service to clients by effectively partnering with them to address the challenges they face.

Prior to joining the New York Office in 2009, Mike was a technical partner in the Department of Professional Practice (DPP). Mike was also a Professional Accounting Fellow in the Office of the Chief Accountant of the SEC from July 2005 to June 2007.

Mike has a B.S. in accounting from the University of North Texas. He is a CPA in New York and is a member of the AICPA.



Steve Meisel

PwC

Partner, National Professional Services Group

Steve is an Assurance Partner in PwC's National Professional Services Group ("NPSG"). Steve has served previously as the SEC Services leader and was PwC's representative on the SEC Regulations Committee. Currently he serves on the CAQ Research Advisory Board.

Steve has worked extensively with multinational companies over his 35 years with PwC, with a focus on technology businesses where he worked closely with clients on various business, financial reporting and SEC matters, including numerous M&A and spin-off transactions.

Steve frequently speaks on a variety of issues impacting the accounting profession. Events and conferences where he has participated include the AICPA National Conference on Current SEC & PCAOB Developments, the Practising Law Institute, Northwestern Securities Regulation Institute, American Bar Association, and the Haas School of Business Annual Financial Reporting Conference at UC Berkeley. He also provided testimony to the SEC Advisory Committee on Improvements to Financial Reporting.

Steve joined PricewaterhouseCoopers LLP in 1978 after graduating from Florida State University with honors (Magna Cum Laude) in Accounting and Finance. Steve is a member of the AICPA and the California State Society of CPAs. He currently holds his CPA license in California, New Jersey and Florida.



Chris Smith

BDO USA, LLP

National Assurance Partner

Chris is a partner and board member of BDO USA, LLP who serves as the firm's Professional Practice Leader for Audit and Accounting. With almost 30 years of public accounting experience, Chris has overall responsibility for the technical and administrative practices of BDO's National Assurance group. Working with the national directors of the firm's accounting, auditing and SEC practices, as well as the regional managing partners, and overseeing the activities of the regional technical directors, Chris ensures that the firm's technical and management goals are achieved. He is actively involved in developing and reviewing BDO's external responses to standard setting and regulatory proposals, as well as representing BDO through various professional committees and working groups.

Chris earned his Bachelor's Degree in Accounting from Montana State University and his Master's from the University of San Francisco.