



Mary Taylor, CPA

Auditor of State

Summit on Local Government Sustainability

Strategies and Solutions in a Time of Fiscal Crisis

Speaker Bios

Ted Andrzejewski – *Mayor, City of Eastlake, Ohio*

- Elected Councilman in 2004 Served 1 year
- Elected Mayor of Eastlake in 2004 from a field of 6 candidates to fill out remaining 13 months of previous Mayor's term
- Re-elected Mayor for a 4 year term in November 2004
- Re-elected Mayor for a 4 year term in November 2009
- Lead the city out of fiscal emergency going from a deficit of \$3.2 million in the general fund to a surplus of \$2.5 million in the general fund as of 12/31/2008
- Five (5) straight years of General Fund Balanced Budgets
- Paid off \$21 million in Classic Park Stadium Construction Debt in August 2009

Education:

- BS Business Management, University of Buffalo
- MBA, John Carroll University, Cleveland OH

Private Sector Business Experience:

- 25 years business management experience in sales/marketing, banking and insurance

Betsy Bashore – *Assistant Chief Auditor, Performance Audit Section, Auditor of State's Office*

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 110 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

Kimberly G. Blake, CPA – *Chief Auditor, Accounting and Auditing Support Division, Auditor of State's Office*

Kim is the Assistant Chief Auditor for the Accounting and Auditing Support Division for the office of the Auditor of State. She has held various other positions in her 18+ years with the Auditor's office, including positions within the Quality Assurance Department, as well as, the Toledo Regional Office.

Kim has a Bachelor of Science in Accounting from the Bowling Green State University. She is a member of the Ohio Society of Certified Public Accountants, the American Institute of Certified Public Accountants, the Association of Government Accountants and serves as an education committee member for the Government Finance Officers Association.

Mary-Scott Cebul, Ph.D. – *Independent Consultant, Fund for Our Economic Future*

Mary-Scott Cebul, Ph.D. is an independent consultant for project planning for not-for-profit organizations, and for public-private partnerships in community development. She has recently provided strategic oversight and evaluation to a Gund Foundation initiative around sustainable design in for-profit facility developments; completed strategic



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planning for the GAR Foundation in Akron, Ohio; and facilitated the planning for an alumni social strategy for the Hathaway Brown School. In addition, she contributes her planning skills to the Fund for Our Economic Future - a pooled fund created by regional philanthropies to fund research, projects and address system change needed to advance Northeast Ohio economic development. Mary-Scott's planning style emphasizes facilitated collaboration and brings both analytical and design approaches to project development.

A native of Indianapolis, Indiana, Mary-Scott obtained her bachelor's degree in Psychobiology, and Art from Denison University in Granville, Ohio. After obtaining her M.Phil. and Ph.D. (1980) degrees in Physical Anthropology from Yale University, where she studied primate behavior, Mary-Scott accepted a position as Consultant to the Philadelphia Zoo for behavioral research and planning. While at the Zoo, Mary-Scott coordinated and wrote its Master Plan; and, originated the concept and operating plan for the Time Magazine and A.I.A. award-winning Tree House exhibit for families. Her consulting work in Philadelphia also included the feasibility study and exhibition design for the New Jersey Aquarium; and the concept, restoration plan, and educational program for the Fairmount Park Waterworks Museum. In 1987, Mary-Scott moved to Cleveland with her husband and two young sons, initially joining North Coast Harbor, Inc. to undertake concept planning and feasibility studies for the Great Lakes Science Center and the Cleveland Aquarium. Mary-Scott has provided feasibility studies and planning counsel to various Northeast Ohio museums and organizations including the Shaker Lakes Nature Center, Lorain County Tropical Conservatory, Cleveland Children's Museum, and the Case Western Reserve University Research Farm. Her current interests lie in the use of Web 2.0 and online social strategies for enhancing user experiences and building audiences for non-profits.

Beginning in 2000, Mary-Scott served as a Trustee for the Deaconess Community Foundation and completed her term in 2009 as Chair of the Board.

Mary-Scott resides in Hunting Valley, Ohio with her husband Randy, a professor of medicine at Case Western Reserve University, two dogs, and assorted other flora and fauna.

Brian Cook – *Deputy Chief Legal Counsel, Auditor of State's Office*

Brian Cook is the Deputy Chief Legal Counsel to Auditor of State Mary Taylor, CPA. He previously served as Chief Deputy Attorney General for the Public Protection Division, overseeing the Consumer Protection, Environmental Enforcement, Civil Rights, Charitable Law, and Public Utilities sections of the Ohio Attorney General's office, including directing litigation and managing the division's 200 employees. He also served as Chief of the Crime Victims' Section for seven years, where he oversaw the legal review of more than 50,000 claims by crime victims for compensation, and the disbursement and accounting of more than \$150 million dollars in state and federal funds for victim compensation and assistance. Brian has extensive experience as a mayor's court magistrate, municipal law director, and prosecuting attorney. He was elected to two terms on the Grandview Heights' Board of Education and holds a Master of Public Administration degree from OSU in addition to his law degree from Capital University.

Richard J. DeKaser – *President, Woodley Park Research*

Richard J. DeKaser is President of Woodley Park Research, where he oversees macroeconomic forecasting, real time economic analysis, and housing valuation research. Mr. DeKaser founded Woodley Park Research after 23 years of professional experience spanning government, consulting and financial services. His superior track record of forecast accuracy is nationally recognized, he appears frequently in print and broadcast media outlets, and is a highly sought public speaker.



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Prior to founding Woodley Park Research, Mr. DeKaser spent a decade as senior vice president and chief economist for National City Corporation - one of the nation's largest banks - where he controlled the economic research agenda. Previous to that he spent a decade as senior financial economist at Bank of Boston, now part of Bank of America. Before that he was a senior associate at DRI/McGraw-Hill (now part of IHS Global Insight) and a staff economist at the Bureau of Economic Analysis

Christopher B. Grimm – *Mayor of Tallmadge, Ohio*

- Elected member of Tallmadge City Charter Commission (1994)
- Elected and served 4 years as Councilman-At-Large
- Elected and served 4 years as President of Council
- Elected and presently serving 14th year term as Mayor

Education:

- Hoban High School
- University of Akron (Business Management Degree)

Community Activities:

- Member, State Advisory Board On Residential Construction
- Member, Summit County District 8 Integrating Committee
- Past Tallmadge Little League Softball Coach (14 years)
- Past C.Y.O. Volleyball Coach
- Past Vice President, Tallmadge Jaycees
- Present member of:
 - Tallmadge Lions Club
 - Tallmadge Democratic Club
 - Knights of Columbus
 - Tallmadge Chamber of Commerce
- Summit County Mayor's Association
(Served as President, Vice President and Treasurer)
- Past Board Member, John S. Knight Convention Center
- Board Member, Metro Regional Transit System
- Board Member, Community Development Block Grant Program
- Member of UAW, Local 856
- Chair, November 2001 and 2009 successful Tallmadge School Levy Campaigns

Personal:

- Married 31 years to Diane; daughters Kate and Mary and 5 grandsons and 2 granddaughters
- Hobbies: Fishing, watching the Indians, working on construction projects and reading

Christopher Hall – *Research Director Tax Analysis Division, Ohio Department of Taxation*

Christopher Hall is research director in the Tax Analysis Division of the Ohio Department of Taxation. He has been at the division for 21 years. He supervises many of the division's core functions: estimating the fiscal impacts of tax legislation and policy proposals; researching various state and local tax policy issues; and producing Ohio tax data and statistics. Chris holds a B.A. in Political Science from Kent State University and an M.S. in Urban Studies from Cleveland State University.



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Nita Hendryx, CGFM – *Northeast Chief Project Manager, Local Government Services Section, Auditor of State's Office*

Nita has worked with the Local Government Services' Section of the Auditor of State's Office for 18 years. She works in the Northeast Region of the State assisting local governments with GAAP conversions, reconciliations and reconstructions, forecasting and is financial supervisor for those entities that are in fiscal watch and fiscal emergency. Nita graduated from Youngstown State University with a degree in Accounting and she lives in Trumbull County with her husband and two sons.

Anita Lopez – *Lucas County Auditor*

Anita Louise Lopez was born on August 8, 1969, in Toledo, Ohio. The youngest of seven children, Anita's parents Lee and Minerva taught her to value hard work and dedication. A graduate of Central Catholic High School, she attended the University of Toledo and received her Bachelor's Degree in Political Science. She later went on to obtain her Juris Doctor from the UT College of Law.

Anita's professional career began with a position at the Lucas County Children's Services Board followed by being hired as General Counsel for the Toledo Fair Housing Center. At this time, she was elected to the Toledo Public School Board. She was later appointed by Mayor Jack Ford to serve as the Director of Purchasing, Contract Compliance and Affirmative Action for the City of Toledo. Anita was elected Lucas County Recorder in 2004. After serving as Recorder for two years, she believed she could make improvements at the auditor's office. In 2006, Anita ran for Lucas County Auditor and was elected to the position. She is the first Latina in Lucas County to be elected to both offices.

During her administration, Anita has focused on making government as transparent and easily accessible to the public as possible. She has taught her employees to take a strong customer service approach when assisting the citizens of Lucas County. After taking office, in March 2007, a new Education and Outreach Department was created to take the burden off the taxpayer by answering their questions and concerns. Services administered by the office are also posted on the web, making it easier for residents of Lucas County to apply for government programs, such as the update to the homestead exemption program. As improvements are made, Anita is encouraged by the support of her staff, including the enthusiasm and dedication they exhibit in carrying out her vision.

Outside of the office, Anita enjoys spending time with her family and being involved in the community. Her favorite pastimes include attending sporting events at local high schools, Mud Hen games at 5/3rd Field, and UT Rocket football games at the Glassbowl. During the summer months, you may see her at one of the many church and heritage festivals held throughout Toledo and Lucas County. Anita also believes in supporting annual banquets and fundraisers for many of the hardworking non-profit organizations throughout Northwest Ohio. Finally, Anita recognizes the importance of celebrating national holidays throughout the community and honoring the courage, actions, and sacrifices of our ancestors.

Paul Marshall – *Financial Planning Commission Administrator, Office of Budget of Management*

Paul Marshall is a Financial Planning Commission Administrator for the Office of Budget and Management where he is chair of all 20 local government Financial Planning and Supervision Commissions (FPSCs) as the designee of the Director of Budget and Management. He coordinates all activities of the local government FPSCs and communicates with the Director of OBM all relative progress of these Commissions. Paul has also been the Executive Director of the Governors' Blue Ribbon Task Force on Financial Students Success where he coordinated



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the 35- member task force to develop recommendations for improving Ohio's school funding system. Paul served as the Director of the Office of Budget and Governmental Relations at the Ohio Department of Education where he supervised staff who represented the State Board and Department of Education to the General Assembly. Prior to that Paul served as Director of the Legislative Office of Education Oversight and Associate Director of the Office of University Budget Planning at The Ohio State University. Paul received both his Bachelor of Arts and Master of Arts in Public Administration from The Ohio State University.

Lynda Murray – *Director Government Relations and Legal Services, Ohio Library Council*

Lynda Murray is a graduate of the University of Massachusetts. She has served as the Director of Government Relations and Legal Services for the Ohio Library Council for the past 17 years. She also served on the Council of the Village of Marble Cliff for 12 years.

Raphael J. Omerza – *Business Adviser, Fund for Our Economic Future*

Raphael J. Omerza is an experienced business adviser skilled in all corporate related matters whose practice has a special emphasis on business and securities, finance and commercial real estate for both taxable/for-profit and tax-exempt/non-profit clients. His business and securities practice includes the representation of private and publicly held corporations, partnerships, limited liability companies and other business entities in connection with formation, organization, mergers, acquisitions and divestitures.

In his financial services practice, Mr. Omerza represents lenders, borrowers and venture capital firms in connection with various types of financings including acquisition financing, mezzanine financing, recapitalizations and loan restructurings. He has experience in representing a variety of clients in both secured and unsecured loan transactions running the gamut from the traditional mortgaged-based and asset-based loan facility to more complex and sophisticated financing arrangements such as non-recourse and securitized loan facilities, synthetic leases and similar hybrids.

Mr. Omerza's real estate practice includes a broad range of matters involving commercial and industrial property including acquisitions, dispositions, development, construction and leasing. He represents real estate investors ranging in size from individual investors to national institutional investors including publicly traded companies and retirement and pension funds.

Mate Rogonic – *Assistant Chief Auditor, Performance Audits, Auditor of State's Office*

Mate Rogonic has been working in the Performance Audit Section of the Auditor of State's Office for over nine years. He received his Bachelors in Business Administration from Cleveland State University and his Masters of Public Administration from The Ohio State University. Mate has been married for seven years to his wife Angie and has two children: Owen age four and Mila age two. His hobbies include playing with his kids, music, reading, sports (mostly watching), and running.

Suzanne Schaefer – *Administrator, Local Audit and Finance, Department of Treasury*

Suzanne started her career with a connection to Ohio working for the Kenley Players family and traveling frequently to Columbus and Warren. After several years of working in the theatre she decided life as an accountant was more exciting. Suzanne is a graduate of the University of Michigan and has ten years of experience in both private and public accounting. In 1995, she accepted a position as an auditor in the Discovery and Tax Enforcement Division for the Michigan Department of Treasury. After five years as an auditor, Suzanne became the Deputy



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Division Administrator of Individual Income Tax overseeing the processing of nearly five million individual income tax returns. In 2003, she accepted her current position of Administrator of the Local Audit and Finance Division which provides a variety of guidance and assistance to units of local government. Much of Suzanne's focus for the past four years has been developing and implementing various systems for the early detection and correction of fiscal stress among local units of government.

Michael V. Shafarenko – *Manager of Finance and Operations, Fund for Our Economic Future*

Mike is currently the Manager of Finance and Operations of the Fund for Our Economic Future, a collaboration of philanthropic entities working to strengthen the Northeast Ohio region's economic competitiveness through grant-making, research and civic engagement. Mike is responsible for administering the Fund's grant-making and financial functions, and led the development and implementation of the EfficientGovNow program in 2009. He joined the Fund in October 2007 as the Fund Coordinator.

Prior to the Fund, Mike was a Program Manager at the Entrepreneur's EDGE (Economic Development through Growth and Entrepreneurship), a 501c3 non-profit organization focused on the growth of middle-market companies in Northeast Ohio. At the EDGE, Mike oversaw CEO networking events and led the implementation of the CEOs for NEO program. The program focused on new business creation by soliciting new business ideas from existing CEOs and hiring university/college student interns to prepare business plans for those ideas.

Mike started his career at Case Western Reserve University, after obtaining a B.A. in Psychology in 2005. Mike developed an internal internship program, wherein students would work on executive-level projects in non-academic departments throughout the University. He was hired by the University as a Human Resources' Coordinator to implement the program, as well as to transition the University's United Way, Community Shares and Earth Shares internal fundraising campaigns to the University's ERP system.

Mike is a native of St. Louis, Missouri and is the first generation American son of Russian-Jewish immigrants.

Unice Stevenson Smith, CGFM – *Chief of the Local Government Services Section, Auditor of State's Office*

Unice Stevenson Smith has worked at the Ohio Auditor of State's Office for 22 years. She currently serves as Chief of the Local Government Services Section which offers consulting services to Ohio local governments, including assistance in the preparation of Comprehensive Annual reports. Prior to joining the Auditor of State's Office, Unice worked for Alltel Corporation in various positions. Unice is a member of the National Association of Black Accountants, the Government Finance Officers Association of the United States and Canada, Ohio Government Finance Officers Association and the Association of Government Accountants. Unice is a lifelong resident of the greater Cleveland area and holds a Bachelor of Science Degree from the University of Akron and a MBA from Lake Erie College.

Mike Sobul – *Section Chief, Forecasting & Special Projects, Tax Analysis Division, Ohio Department of Taxation*

Mike Sobul has been the Section Chief for Forecasting and Special Projects at the Tax Analysis Division of the Ohio Department of Taxation since May 2004. He had served as an Assistant Administrator of the Division since 1986. Prior to joining the Department of Taxation, Mike served for two and one-half years as research associate at the Urban Center at Cleveland State University and two years as a budget analyst for the city of Cleveland.



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Mike received his B.A. from Wittenberg University in 1980 and his Masters of Public Policy from the University of Michigan in 1982.

David L. Spinney – *Clermont County Administrator, Clermont County*

David L. Spinney has served as Clermont County Administrator since June 2001. Mr. Spinney has been employed with Clermont County since June of 1994, previously serving as assistant county administrator and director of Planning and Development. Mr. Spinney served as Milford City Manager (1988-1994) and as the town manager of Indian Head, Maryland (1985-1988). He holds a Masters Degree in Urban and Regional Planning from Virginia Polytechnic Institute and State University and a B.A. in Geography from Clark University, Worcester, MA. Mr. Spinney and his family reside in Milford.

Contact Mr. Spinney at (513) 732-7300 or by email at dspinney@co.clermont.oh.us

David B. Thompson, CPA – *Chief Project Manager, Local Government Services, Auditor of State's Office*

David Thompson graduated from the University of Cincinnati with a Bachelor of Business Administration with a major in accounting. Dave is a Certified Public Accountant and has over 35 years of governmental experience. Most of that experience is with the office of Auditor of State dealing with complex accounting, budgetary and reporting issues of local governments in the State of Ohio. Dave has served as Chief Project Manager of the Southwest Region of Local Government Services for over 20 years.

Daniel P. Troy – *Lake County Commissioner*

Lake County Commissioner Daniel P. Troy, is currently in his third term in that office. Prior to his 1998 election, 2002 and 2006 re-elections, as Commissioner, he served seven terms totaling 14 years in the Ohio House of Representatives from 1983 to 1996.

During that tenure, Mr. Troy was chairman of the Ohio House Ways and Means Committee, the Education Subcommittee of the House Finance and Appropriations Committee, and the Joint House Senate Education Oversight Committee.

As State Representative, Mr. Troy was instrumental in securing the passage of numerous pieces of major legislation, including Ohio's Solid Waste Law, the Lake Erie Phosphorous Reduction Act, and a major rewrite of Ohio's Enterprise Zone and Tax Abatement Program.

Prior to his service in the Ohio House, Mr. Troy was a city councilman and council president in the City of Willowick for five terms.

As a County Commissioner, Mr. Troy has served as Governing Board President of the Northeast Ohio Area Wide Coordinating Agency (NOACA), the MPO for the Greater Cleveland area, in 2004. He has been a member of the Board of Trustees of the County Commissioners Association of Ohio (CCAO) for 10 years, and served as its Association President in 2008. He currently serves as Co-Chair of the Ohio Commission on Local Government Reform and Collaboration, and is also Vice-Chair of the National Association of Counties (NACO) Fiscal and Intergovernmental Affairs Steering Committee.

Commissioner Troy is a lifetime resident of northeastern Ohio, a graduate of Cleveland St. Joseph High School and the University of Dayton with a degree in Political Science, and a U.S. Army veteran.