

NASBA
2020 
AWARDS
Program

Carlos E. Johnson, CPA



Raymond N. Johnson, CPA



Russ Friedwald

CARLOS E. JOHNSON, CPA, ED.D.

William H. Van Rensselaer Public Service Award

Carlos E. Johnson, CPA, Ed.D., of Oklahoma City, OK, is a former chair, vice chair, director-at-large and Southwest regional director of NASBA. He is also a former chair of NASBA's UAA Committee, Nominating Committee, State Board Relevance and Effectiveness Committee, Legislative Support Committee, Audit Committee, Awards Committee, Past Chair Advisory Council, Leadership Development Group and Substantial Equivalency Strike Force (Mobility Task Force). Dr. Johnson is a former member of NASBA's Administration and Finance, Education, Regulatory Structures and Issues, and Relations with Member Boards committees.

Under his leadership, Dr. Johnson successfully championed the passage of substantial equivalency provisions in the Uniform Accountancy Act and fostered the relationship between NASBA and the American Accounting Association.

A former member of the Oklahoma Accountancy Board Dr. Johnson dedicated 10-years of service to the Board, three terms as chair and two terms as vice chair. He consistently urged fellow Oklahoma Board members to become actively involved in NASBA leadership.

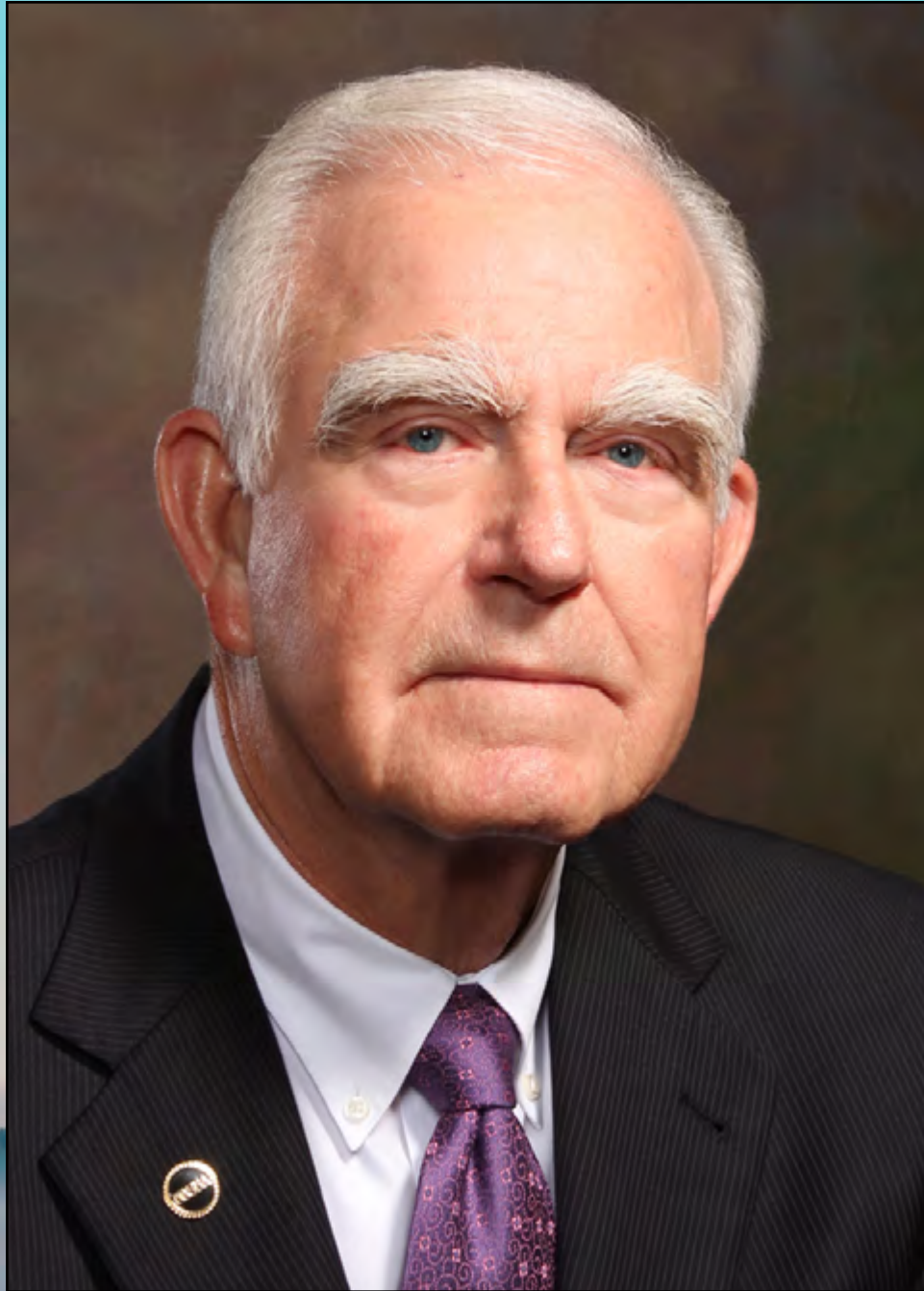
He has also served in various positions with the American Institute of Certified Public Accountants and the Oklahoma Society of Certified Public Accountants. Dr. Johnson is president of Carlos E. Johnson, CPA, PLLC, having retired from his position as senior investment banker with BOSC, Inc., a subsidiary of BOK Financial Corp. Prior to joining BOSC, Inc., he was a partner with KPMG, LLP, for 24 years, a partner with the firm of Horne & Co. of Ada, OK, and Dean of the School of Business of East Central University of Ada, OK.

Dr. Johnson earned his master's degree and Ed.D. in accounting and business education from Oklahoma State University's (OSU) College of Business. In recognition of Oklahoma State University's 100th Anniversary, Dr. Johnson was honored as one of the Spears School Tributes: 100 for 100, representing a rich history and diversity of experience among those who earned a business degree from OSU.

PREVIOUS AWARD WINNERS

Since 1988, candidates for the William H. Van Rensselaer Public Service Award are individuals who have earned recognition through their contributions to the public accounting profession. Prior candidates have led the development or improvement of programs for Boards of Accountancy, or influenced passage of rules or statutes to improve accountancy regulations and laws, with the goal of protecting the public.

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|---------------------------------|-------------------------------|-----------------------------|------------------------------|---------------------------|
| 2019 Michael T. Daggett, CPA | 2013 Diane M. Rubin | 2006 Ronnie Rudd | 2000 Thomas Iino | 1993 Douglas Sprague |
| 2018 Gaylen R. Hansen | 2012 Michael D. Weatherwax | 2005 Susan J. Reinardy | 1999 Jerome P. Soloman | 1992 Louis W. Dooner |
| 2017 Thomas J. Sadler | 2011 Sandra A. Suran | 2004 John M. Greene | 1998 C. Hunter Jones | 1991 John A. Baker |
| 2016 Billy M. Atkinson | 2010 K. Michael Conaway | 2003 Welling W. Fruehauf | 1997 Jerome A. Schine | 1990 A. Leighton Platt |
| 2015 Samuel K. Cotterell | 2009 Barton W. Baldwin | 2002 Noel P. Kirch | 1996 Richard J. Goode | 1990 Louis W. Matusiak |
| 2014 David A Vaudt | 2008 John B. Peace | 2001 Nathan T. Garrett | 1995 Wilbert H. Schwotzer | 1989 Robert C. Ellyson |
| | 2007 Milton Brown | | 1994 Lorin H. Wilson | |



CARLOS E. JOHNSON, CPA, ED.D.

RAYMOND N. JOHNSON, CPA, PH.D.

NASBA Distinguished Service Award

Raymond N. Johnson is an Oregon CPA, author, and professor emeritus at Portland State University, where he taught auditing concepts and practices, financial statement analysis, and a case course focused on developing students critical thinking skills for 35 years. He is an author on an auditing textbook, *Auditing, a Practical Approach with Audit Data Analytics*, published by John Wiley and Sons.

The first recipient of Harry C. Visse Excellence in Teaching Fellowship, Dr. Johnson also taught auditing and accounting at Bond University, The University of Queensland, the Australian National University and Southampton University.

Dr. Johnson is the immediate past chair of the International Accounting Education Standards Board's Consultative Advisory Group. From 2011-2017, he served on the NASBA Board of Directors as a director-at-large and Pacific Regional Director. During his tenure on the Board, he chaired NASBA's Education Committee and the Ethics and Strategic Professional Issues Committee. He also served on the AACSB Task Force, which was responsible for the most recent update to AACSB Accounting Accreditation rules. Additionally, Dr. Johnson served a three-year term on AICPA Professional Ethics Executive Committee, which sets ethical standards for CPAs in the United States.

A former member of NASBA's Standard Setting Advisory Committee and NASBA/AICPA International Qualifications Appraisal Board, Dr. Johnson also chairs the Portland State University Accounting Advisory Board.

Previously, Dr. Johnson served on the Oregon Board of Accountancy for seven years, with two years as Board chair. He is a past president of the Oregon Society of CPAs, previously served as staff to the U.S. Auditing Standards Board, and he has written numerous academic and professional articles.

PREVIOUS AWARD WINNERS

Since 1999, recipients of the NASBA Distinguished Service Award are individuals who have demonstrated unwavering commitment and dedication to enhancing the mission of the National Association of State Boards of Accountancy.

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|--------------------------------|---------------------------|----------------------------|---------------------------------|-----------------------|
| 2019 Michael Weinschel, CPA | 2014 Richard Isserman | Sheila M. Birch | 2005 Asa L. Hord | 2000 Bernard Blum |
| 2018 Harry O. Parsons | 2013 Andrew L. DuBoff | 2009 Ellis M. Dunkum | 2004 Gerald W. Burns | 1999 Leon K. Poché |
| 2017 E. Kent Smoll | 2012 Charles W. Taylor | 2008 Harold D. Hein | 2003 Janice B. Wilson-Marcum | |
| 2016 Robert B. Cagnassola | 2011 Philip W. Gleason | 2007 Charles H. Calhoun | 2002 Harris W. Widmer | |
| 2015 Kenneth R. Odom | 2010 | 2006 Jimmie Lee Mason | 2001 Will J. Pugh | |



RAYMOND N. JOHNSON, CPA. PH.D.

RUSS FRIEDEWALD

Lorraine P. Sachs Standard of Excellence Award

Russ Friedewald is the executive director of the Illinois Board of Examiners located in Naperville, IL. Under his leadership, the Board of Examiners is responsible for reviewing and approving candidates to sit for the Uniform CPA Examination, where approximately 10,000 exam sections are administered to Illinois candidates annually.

Mr. Friedewald currently serves as a member of the National Association of State Boards of Accountancy's (NASBA) CBT Administration Committee as well as the Regulatory Agency Administrators Committee for the Council on Licensure, Enforcement and Regulation (CLEAR).

He has previously served on NASBA's Strategic Planning Task Force and Accountancy Licensee Database Committee. Mr. Friedewald is also past chair of NASBA's Executive Directors Committee. In this role, he served as the executive directors' liaison to the NASBA Board of Directors and executive directors' representative to the AICPA Board of Examiners.

Prior to his appointment to the Illinois Board of Examiners, Mr. Friedewald was the director of licensing for the Illinois Department of Professional Regulation, having been appointed by then Governor James R. Thompson. A position he held for 16 years, the director of licensing is responsible for overseeing the licensing, testing and records management of approximately 55 professions and over 150 professional categories, totaling more than one million license records.

Mr. Friedewald is a graduate of Southeast Missouri State University and has completed the Duke University Strategic Leadership for State Executives program. In 2000, the late Governor Mel Carnahan of Missouri presented him with a Proclamation from the State of Missouri for his assistance to the Missouri Department of Professional Registration, and the U.S. Department of Justice acknowledged his assistance with the Federal Witness Protection Program.

PREVIOUS AWARD WINNERS

Since 2008, recipients of the Lorraine P. Sachs Standard of Excellence Award are state board executive staff leaders who show excellence in regulating and make a positive impact on the accounting profession.

2019
James Corley

2016
Jim Abbott

2013
Richard C. Sweeney

2010
Daniel J. Dustin

2018
Susan L. Somers

2015
Daniel R. Sweetwood

2012
Robert N. Brooks

2009
William Treacy

2017
Nicole Kasin

2014
Viki A. Windfeldt

2011
Barbara R. Porter

2008
Carol Sigmann



RUSS FRIEDEWALD



2019-2020 AWARDS COMMITTEE

*Recommend to the Board of Directors recipients of the Distinguished Service Award, William H. Van Rensselaer
Public Service Award and Lorraine P. Sachs Standard of Excellence Award.*

Committee Members:

Theodore W. Long, Jr. (OH), Chair

Frederick G. Briggs, Jr. (NH)

Dawn M. Carlson (IL)

James Corley (AR)

Bobby R. Creech, Jr. (SC)

Gaylen R. Hansen (CO)

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