



# NASBA 2025 AWARDS PROGRAM

Janice L. Gray, CPA



Faye D. Miller, CPA



Viki A. Windfeldt

# JANICE L. GRAY, CPA

## William H. Van Rensselaer Public Service Award

Janice L. Gray, CPA, CVA, of Norman, Oklahoma, is a 1977 graduate of East Central University, Ada, Oklahoma. Ms. Gray began her career as a staff accountant at Horne & Company, a local CPA firm in Ada, before joining Pre-Paid Legal Services, a public company (now LegalShield), in 1978 as controller. She became a Certified Public Accountant in 1981. Until April 2021, she was the managing shareholder of Gray, Blodgett & Company, PLLC, a local firm in Norman, Oklahoma, where she has been employed since 1981. Ms. Gray also held the CVA certification from the National Association of Certified Valuation Analysts until 2021.

Ms. Gray has served on the Board of Directors of the Oklahoma Society of Certified Public Accountants (OSCPA), where she is a past president of the Norman Chapter. She served as a member of the Peer Review Committee for 11 years; as chair of one of the three report acceptance committees for five years; as chair of the Technology Committee for two years; and as a member of the Nominating Committee, the OSCPA Strategic Planning Committee, and the Accounting and Auditing Committee. In 2003, Ms. Gray was appointed by Governor Henry to serve as a member of the Oklahoma Accountancy Board, where she served as the chair of the Board from 2006-2007. In April 2008, she was reappointed by the Governor to serve a second five year term. She served a second term as Board chair from 2010-2011.

Ms. Gray was also involved in serving the profession at the national level. As a member of the National Association of State Boards of Accountancy (NASBA) Board of Directors, Ms. Gray served as chair (2018-2019), vice chair, secretary, director-at-large and Southwest regional director. She is a former chair of NASBA's Ethics Committee, Peer Review Compliance Committee, Nominating Committee, Awards Committee, Compliance Assurance Committee and Past Chair Advisory Council. From 2016-2018, she was a member of the AICPA Professional Ethics Executive Committee. Ms. Gray served on numerous NASBA committees throughout her Board tenure including the Strategic Planning Task Force, Audit Committee, Administration and Finance Committee, Relations with Member Boards Committee, Education Committee and the Regulatory Response Committee. She has also served on local non-profit organizations as a member and officer. Currently, she is a member of the NASBA Peer Review Compliance Committee and Past Chair Advisory Council.

Notably, Ms. Gray was the 2000 and 2006 Distinguished CPA for the Norman Chapter of the OSCPA and in 2001 was inducted into the Oklahoma Accounting Hall of Fame. Although semi-retired, she still performs services for her previous firm's audit department. She also continues to provide services to the Oklahoma Accountancy Board as a member of the Peer Review Overseite Committee.

Ms. Gray is married to Rodney Gray (also a CPA) and they have three children, nine grandchildren and 12 great-grandchildren.

## 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.

2024 Telford A. Lodden	2016 Billy M. Atkinson	2008 John B. Peace	2000 Thomas Lino	1992 Louis W. Dooner
2023 Theodore W. Long, Jr.	2015 Samuel K. Cotterell	2007 Milton Brown	1999 Jerome P. Solomon	1991 John A. Baker
2022 Donald H. Burkett	2014 David A. Vaudt	2006 Ronnie Rudd	1998 C. Hunter Jones	1990 A. Leighton Platt
2021 Mark P. Harris	2013 Diane M. Rubin	2005 Susan J. Reinardy	1997 Jerome A. Schine	1989 Louis W. Matusiak
2020 Carlos E. Johnson	2012 Michael D. Weatherwax	2004 John M. Greene	1996 Richard J. Goode	1988 Robert C. Ellyson
2019 Michael T. Daggett	2011 Sandra A. Suran	2003 Welling W. Fruehauf	1995 Wilbert H. Schwotzer	
2018 Gaylen R. Hansen	2010 K. Michael Conaway	2002 Noel P. Kirch	1994 Lorin H. Wilson	
2017 Thomas J. Sadler	2009 Barton W. Baldwin	2001 Nathan T. Garrett	1993 Douglas Sprague	



# **JANICE L. GRAY, CPA**

# FAYE D. MILLER, CPA

## NASBA Distinguished Service Award

Faye D. Miller, CPA, of Bismarck, North Dakota, has served on the CPA Examination Review Board since 2021 and is currently chair of the Board. Ms. Miller is a former member of the NASBA Board of Directors. During her tenure on the NASBA Board, she represented the Central Region as director-at-large, Central regional director and as an alternate on the Nominating Committee. She is also a former chair of the NASBA Audit Committee and Communications Committee.

Over the years, Ms. Miller has served as a volunteer member of several NASBA committees including the Administration and Finance Committee, Audit Committee, CPE Committee, Relations with Member Boards Committee, and CPE Model Rules Task Force. Additionally, she has served on the AICPA Board of Directors, was a Council member-at-large, and a member of the AICPA Audit Committee and Political Action Committee.

Ms. Miller is a past president and past secretary of the North Dakota State Board of Accountancy, where she served 10 years as a Board member. As a member of the North Dakota CPA Society, she has served as the Society's Board president, secretary and Board member as well as a former chair of the Society's CPE Committee, Convention Committee and Industry Committee.

She is currently the chief auditor at Basin Electric Power Cooperative, in Bismarck, North Dakota.

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## 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.

2024	2015	2006
Jimmy E. Burkes	Kenneth R. Odom	Jimmie Lee Mason
2023	2014	2005
Tyrone E. Dickerson	Richard Isserman	Asa L. Hord
2022	2013	2004
John F. Dailey, Jr.	Andrew L. DuBoff	Gerald W. Burns
2021	2012	2003
Barbara A. Ley	Charles W. Taylor	Janice B. Wilson-Marcum
2020	2011	2002
Raymond N. Johnson	Philip W. Gleason	Harris W. Widmer
2019	2010	2001
Michael Weinshel	Sheila M. Birch	Will J. Pugh
2018	2009	2000
Harry O. Parsons	Ellis M. Dunkum	Bernard Blum
2017	2008	1999
E. Kent Smoll	Harold D. Hein	Leon K. Poché
2016	2007	
Robert B. Cagnassola	Charles H. Calhoun	



**FAYE D. MILLER, CPA**

# VIKI A. WINDFELDT

## Lorraine P. Sachs Standard of Excellence Award

Viki A. Windfeldt of Reno, Nevada, has been employed with the Nevada State Board of Accountancy for 30 years and has served in the capacity of executive director for the past 22 years. She previously worked as board coordinator for close to four years with the Nevada State Board of Pharmacy.

Ms. Windfeldt has served at the national level with the National Association of State Boards of Accountancy (NASBA) through work on various committees, which include chair of the Executive Directors Committee, member of the Accountancy License Database (ALD) Committee, Enforcement Practices Committee, Communications Committee, CEO Selection Committee, and currently the Peer Review Compliance Committee. She also served on the American Institute of Certified Public Accountants (AICPA) Board of Examiners (BOE) as well as the BOE State Board Committee.

In 2014, she was honored as the recipient of NASBA's Lorraine P. Sachs Standard of Excellence Award.

Ms. Windfeldt is involved in various non-profit organizations within her community, which include current board member on the Nevada Women's Fund, the Aaron Arnolds Memorial Scholarship Fund for the past 27 years, past member of the Chamber of Commerce Board, and past chair of the Chamber of Commerce Leadership Youth Program.

Ms. Windfeldt received degrees in business management and social psychology from both the community college as well as the University of Nevada - Reno. Ms. Windfeldt is also the proud mother of her 22 year-old daughter who recently graduated from the University Nevada – Reno and is now pursuing her master's degree.

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## 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.

2024		2018	
Doreen Johnson		Susan L. Somers	
2023		2017	
Kent A. Absec		Nicole Kasin	
2022		2016	
Patti Bowers		Jim Abbott	
2021		2015	
Randall A. Ross		Daniel R. Sweetwood	
2020		2014	
Russ Friedewald		Viki A. Windfeldt	
2019		2013	
James Corley		Richard C. Sweeney	
2012		2011	
Robert N. Brooks		Barbara R. Porter	
2010		2009	
Daniel J. Dustin		William Treacy	
2008		2008	
Carol Sigmann		Carol Sigmann	



**VIKI A. WINDFELDT**

# NASBA

## 2024-2025 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:**

Richard N. Reisig (MT), Chair  
Jimmy E. Burkes (MS)  
Nancy J. Corrigan (CA)  
Bobby R. Creech, Jr. (SC)  
Tyrone E. Dickerson (VA)  
Nicole Kasin (SD)  
Lydia M. Washington (NY)

**Staff Liaison:**

Cassandra A. Gray