

## ABOUT THE AUTHORS

**Mortimer A. Dittenhofer, Ph.D., CIA**, recently retired as interim director and a professor of accounting at The School of Accounting of Florida International University. He was an Institute of Internal Auditors (IIA) Research Foundation Fellow. He has been on the faculty of Georgetown University, the American University, and has served as assistant director, U.S. Joint Financial Management Improvement Program. He was on the staff of the U.S. General Accounting Office (GAO) where he directed the Audit Standards Group, which was responsible for developing and implementing the original Government Audit Standards (1972). He is active in The IIA and has served as a member of its Board of Regents for two terms, a regional director, vice chairman of its International Government and Public Affairs Committee, and for five years as editor of the government section of *Internal Auditor*. He currently serves on The IIA Academic Relations Committee. He received The IIA's Educator of the Year Award as well as the Bradford Cadmus Award, The IIA's highest honor, and in 2002 The IIA's Lifetime Achievement Award, given previously to Larry Sawyer, who is called the "Father of Internal Auditing."

**Douglas E. Ziegenfuss, Ph.D., CIA, CPA, CMA, CFE, CGFM, CISA, CCSA**, is professor and chair of the accounting department at Old Dominion University in Norfolk, Virginia, where he also teaches auditing courses. Dr. Ziegenfuss holds a BA in Philosophy/History from Mount Saint Mary's College (magna cum laude), a MS in Accounting from American University, and a Ph.D. in Accounting from Virginia Commonwealth University.

Dr. Ziegenfuss has eight years of auditing experience, principally in the public utility and waste management industries. His areas of expertise include operational, fraud, and information technology audits. He is the author of three books and 25 articles on audit-related subjects. Dr. Ziegenfuss regularly conducts programs on audit management, fraud, and quality management issues. He has given presentations in Mexico City, Paris, Toronto, and Australia as well as numerous locations in the United States.

In 1996 Dr. Ziegenfuss won the Leon R. Radde Award as The Institute of Internal Auditor's Educator of the Year. Dr. Ziegenfuss has won his college's teaching and service awards and three other teaching awards. He also won an honorable mention award for writing one of the top 30 papers for the Certified Internal Auditor (CIA) exam. The Virginia Society of Certified Public Accountants recognized Dr. Ziegenfuss as their Outstanding Accounting Educator in 1997. He also received a Distinguished Achievement Award from the Association of Certified Fraud Examiners. In 2000 the Association of Government Accountants recognized Dr. Ziegenfuss as one of the most influential chapter members during its first 50 years for starting an AGA student chapter.

His contribution to the auditing profession includes service as: vice president, VSCPA; board member, VSCPA; chair, VSCPA CPE Technical Committee – Public; president, Tidewater Chapter, ACFE; president, Tidewater Chapter, IIA; president, Hampton Roads Chapter, FEI; and as secretary-treasurer and vice president, Tidewater Chapter, VSCPA. He currently serves on the boards of the Tidewater Chapters IIA and ACFE, and as president, Tidewater Chapter, VSCPA.