



JOHN P. SCHIAVONE, CPA
jschiavone@lumsden CPA.com

John leads our Governmental Services Niche, where his responsibilities include management and oversight of our school district practice, consisting of internal and external auditing and reporting services for school districts throughout New York State. John is also responsible for other governmental agencies including counties, towns, villages, public authorities and fire districts. John has extensive knowledge in GASB reporting standards and leads our group in assisting clients with the implementation of newly required standards. John's diversified industry experience includes manufacturing, construction, retail petroleum distribution, convenient stores, cooperatives, nonprofits, single audits under OMB A133, employee benefit plans, closely-held businesses and individuals. He is responsible for supervision of various services in these industries including auditing, consulting, tax compliance, cost reporting and government auditing standard applications. John has over 22 years of public accounting experience. Formerly with a national accounting firm, he has been with Lumsden & McCormick since 1989 and was named partner in 1995. He is a member of the American Institute of Certified Public Accountants; New York State Society of Certified Public Accountants Government Accounting and Auditing Committee; Erie County Audit Committee; Association of Business School Officials WNY Chapter; Government Finance Officers Association; Niagara USA Regional Chamber, Treasurer; and Accountants Global Network, Auditing & Accounting Committee, Past Chairman. John is a graduate of Duquesne University, with a Bachelor of Science in Business Administration, Accounting concentration.



DONNA M. GONSER, CPA
dgonser@lumsden CPA.com

Donna has diversified experience providing accounting, auditing, consulting and tax related services to a variety of nonprofit organizations, governmental entities and commercial businesses. Her primary client responsibility is management and oversight of services provided to exempt organizations and professional service corporations. She has specific expertise with charitable organizations, foundations, governmental agencies, public authorities and educational institutions, including colleges and universities, and private and charter schools. She also has significant experience providing services to law firms and other professional services corporations. Donna has provided operational and internal control studies for various clients, as well as performed evaluations related to capacity and performance measurements for nonprofit and governmental entities. After earning a Bachelor of Science degree in accounting from the State University of New York at Buffalo in 1980, she began her career with Lumsden & McCormick in 1981 and was named to the partnership in 2000. A member of the American Institute of Certified Public Accountants and New York State Society of Certified Public Accountants, Donna also volunteers her time and professional knowledge to a number of community organizations, including as a Director and Past President of Working for Downtown, Treasurer of Parent Network, and an active member of the Development Council of the Buffalo Niagara Partnership.



SARA M. DAYTON, CPA
sdayton@lumsdencpa.com

Sara is an audit principal with over 10 years experience in services to governments, non-profits, and commercial businesses. She specializes in counties, school districts, and commercial audits and is involved in the Firm's government niches. She is a member of the American Institute of Certified Public Accountants, New York State Society of Certified Public Accountants (NYSSCPA), the NYSSCPA Public Schools Accounting Committee, the Association of School Business Officials, the Western Chapter of the Government Finance Officers' Association, and is active in the New York State Association of Counties. She graduated from the State University of New York at Geneseo where she obtained a Bachelor of Science degree in accounting. Sara serves on the board of directors and a finance committee member for the SPCA Serving Erie County.



CATHLEEN M. KARPIK, CPA
ckarpik@lumsdencpa.com

Cathy, an audit principal with Lumsden & McCormick for over 9 years, has experience in services to governmental entities, school districts and nonprofit organizations. She specializes in single audits, and has worked on special projects such as internal control studies for school districts; her areas of expertise include nonprofit accounting, single audits, and student financial aid. Cathy is a member of the American Institute of Certified Public Accountants, New York State Society of Certified Public Accountants, New York State Association of School Business Officials, Eastern Association of College and University Business Officials, and the Government Finance Officer's Association and she is a volunteer with Junior Achievement of WNY. She is a member of the Firm's nonprofit niche and government niche specializing in services to public schools districts and other governmental entities. Cathy graduated from Canisius College where she obtained a Bachelor of Science degree in accounting.



MARY F. YOUNG, CPA
myoung@lumsdencap.com

Mary has experience working with governmental entities including school districts, industrial development agencies and municipalities in the areas of auditing, single audits, taxation, information returns and financial reporting. She currently conducts the audit fieldwork for our larger school districts and maintains the continuing professional education requirements of *Governmental Auditing Standards*. Mary is also experienced and provides services to many of our nonprofit clients. She is a member of the American Institute of Certified Public Accountants, New York State Society of Certified Public Accountants (NYSSCPA), the NYSSCPA Public Schools Accounting Committee, the Association of School Business Officials, the Western Chapter of the Government Finance Officers' Association, and is active in the New York State Association of Counties. Mary graduated from the State University of New York at Buffalo and has been with Lumsden & McCormick since 1996. She is former treasurer and past board member of Working For Downtown.