

# Michael Easterday, CPA, CMA, CIA

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## Education

**Ohio University, Athens, Ohio** May 2015  
Master of Financial Economics  
**Ohio University, Athens, Ohio** June 2005  
Bachelor of Business Administration, *magna cum laude* Majors: Accounting & Business Prelaw • Minor: English Literature

## Certifications

**Certified Public Accountant, Ohio** License #44756 • Issued 6/15/07  
**Certified Management Accountant** Certificate #52942 • Issued 3/29/17  
**Certified Internal Auditor** Serial #129546 • Issued 3/27/14  
**Certification in Risk Management Assurance** Serial #14804 • Issued 8/9/14  
**Notary Public, State of Ohio** Commission Expires 6/30/2024

## Academic Experience

**Ohio State University, Columbus, OH** August 2018 - Present  
Sr. Lecturer

- *Auditing Principles and Procedures* - senior-level Accounting Specialization required course.
- *Cost Accounting* - junior-level Accounting Specialization required course.
- *Accounting for Decision Making* – graduate-level course in the Working Professionals MBA program.

**Ohio University, Athens, OH** January 2012 - August 2019  
MBA Instructor

- *Accounting for Executives* – graduate-level course in the Professional and Online MBA programs.

**Columbus State Community College, Columbus, OH** April 2009 - June 2012  
Adjunct Instructor

- Instructed an array of undergraduate level courses including: Financial Accounting, Managerial Accounting, Audit Principles I & II, Governmental Accounting, and Business Ethics.

## Academic Service and Committees

**Accounting Association, faculty advisor** September 2019 - Present

- Serve as advisor to Ohio State on-campus student organization.

**Committee for Academic Relations, IMA, member, Vice-Chair (current)** July 2016 - Present

- Committee work includes reviewing endorsement applications submitted by colleges and universities to the Institute of Management Accounting (IMA) Higher Education Endorsement Program.

**Deloitte Audit Innovation Campus Challenge, faculty advisor** September 2018 - Present

- Serve as advisor to undergraduate student team competing in an annual case competition concerning innovations in the auditing and assurance industry.

## Presentations

**IMA Faculty Friday webinar, co-presenter** June, 28 2019

- Subtitle: “Differentiate your accounting curriculum through IMA’s Higher Education Endorsement Program.”

## Honors and Awards

**UITL New Faculty FIT Teaching and Learning Endorsement** Summer 2019

- University Institute for Teaching and Learning Endorsements are awarded to individuals across Ohio State to acknowledge their dedicated and substantial effort in continued professional learning in instructional development representing in-depth, sustained, and recognized approaches to pedagogical improvement and excellence.

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## 2015 Dr. Glenn Sumners Student Medal Award

July 5, 2015

- Recognition from the Institute of Internal Auditors for achieving the highest overall examination score of any student candidate who became a Certified Internal Auditor during the 2014 examination period.

## 2014 Ohio University School of Accountancy, Young Alumnus Award

April 23, 2014

- Recognition from the Ohio University Chapter of Beta Alpha Psi and the School of Accountancy for outstanding work and achievements within ten years of graduation.

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## Professional Experience

### NiSource, Columbus, OH

August 2014 - July 2018

#### Lead Internal Auditor

- Responsible for planning and conducting financial and operational audits including preparation of fieldwork documentation and draft audit reports. Facilitate communication of findings to company management and assist with remediation efforts or other management requests as necessary.

### Office of Budget and Management, State of Ohio, Columbus, OH

July 2009 - August 2014

#### Internal Audit Manager

- Planned and conducted State Agency audits including federal grants, state grants, and general operating efficiencies. Prepared final audit reports for communication to agency management, and assisted management in formulating remediation plans.
- Supervised staff throughout engagements. Prepared performance evaluations and assisted staff with professional development.
- Co-developed an Internal Audit Plan for compliance and operational risk audits of American Recovery and Reinvestment Act stimulus dollars awarded to the State of Ohio.

### Deloitte & Touche, LLP, Columbus, OH

September 2005 - April 2009

#### Senior Accountant

- Supervised field audit engagements for both private and public entities for the purpose of opining on clients' financial reports. Facilitated communication with client management to relay findings and discuss field audit issues.
- Performed audit procedures related to the implementation of Sarbanes-Oxley legislation.
- Served as a facilitator instructing the basics of D&T audit approach and client service to first-year level professionals at a national training seminar.

## Professional Affiliations

Institute of Internal Auditors, *member*

American Institute of CPAs, *member*

Institute of Management Accountants, *member*

Ohio Society of CPAs, *member*

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## Community Involvement

### Options for Supported Housing, Board of Directors, *member, Treasurer (current)*

December 2018 - Present

- Provide oversight, direction, and fiduciary duties for the good of the organization. (Options for Supported Housing is a social enterprise non-profit providing safe, quality community housing that improves quality of life for people with developmental disabilities.)

### Ohio University Alumni Association, Central Ohio Chapter, *member, President (2010-2013)*

October 2007 - June 2016

- Plan and coordinate activities aimed at engaging alumni in the central Ohio area for social and professional networking purposes. Supervise annual events for the purpose of fund raising for an alumni scholarship endowment fund.

### United Cerebral Palsy of Central Ohio, Board of Directors, *member*

August 2008 - December 2010

### Deloitte IMPACT Day Committee, *Office Lead (2007, 2008), Project Lead (2006)*

December 2005 - April 2009

- Directed a committee of 20 D&T professionals to coordinate an annual community service day involving the volunteer time of roughly 250 professionals from the Columbus office at various NFP organizations.