



City of Seattle Boards & Commissions Notice of Appointment

Appointee Name: Sharon N. Kioko		
Board/Commission Name: Working Group for Performance Auditing		Position Title: Member
<input checked="" type="checkbox"/> Appointment OR <input type="checkbox"/> Reappointment	City Council Confirmation required? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Appointing Authority: <input checked="" type="checkbox"/> City Council <input type="checkbox"/> Mayor <input type="checkbox"/> Other: <i>Fill in appointing authority</i>	Term of Position: * City Council Confirmation to N/A <input type="checkbox"/> <i>Serving remaining term of a vacant position</i>	
Residential Neighborhood: Central District	Zip Code: 98144	Contact Phone No.: [REDACTED]
<p>Background: Sharon Kioko, a nationally recognized public financial management scholar, is Associate Professor at the Daniel J. Evans School of Public Policy and Governance at the University of Washington. Professor Kioko’s research has largely focused on the financial condition of state and local governments, the relevance and significance of financial information in the capital markets, the impact voter initiatives including tax and expenditure limits have on state and their localities. Her work appears in <i>Public Budgeting and Finance</i>, <i>Public Finance Review</i>, <i>National Tax Journal</i>, <i>Journal of Public Administration Theory and Research</i>, and <i>Municipal Finance Journal</i>. Professor Kioko is also two-time recipient of the Jesse Burkhead Award for Best Article published in <i>Public Budgeting and Finance</i> (2012, 2017). Her book <i>Financial Strategy for Public Managers</i> (with Justin Marlowe) is the first open-access, graduate-level textbook for public financial management. Before joining the Evans School of Public Policy and Governance, Dr. Kioko was an Associate Professor of Public Administration and International Affairs at the Maxwell School of Public Affairs at Syracuse University. She has a B.A. in economics from University of Nairobi (Kenya), a Master of Public Administration and Ph.D. (Public Affairs) from Indiana University – Bloomington and is also a Certified Public Accountant (CPA-Kenya).</p>		
Authorizing Signature (original signature): 		Appointing Signatory: Andrew J. Lewis Councilmember, District 7
Date Signed (appointed): 4/30/2021		

*Term begin and end date is fixed and tied to the position and not the appointment date.

SHARON N. KIOKO

*Daniel J. Evans School of Public Policy and Governance
University of Washington - Seattle*



ACADEMIC APPOINTMENTS

Associate Professor 2015 - present

Daniel J. Evans School of Public Policy and Governance

Managing Editor

Public Budgeting and Finance 2017 - present

Associate Professor

2014 - 2015

Assistant Professor

2008 - 2014

Department of Public Administration and International Affairs
Maxwell School of Syracuse University

Senior Research Associate

Center of Policy Research 2008 - 2015

Maxwell School of Syracuse University

EDUCATION

Ph.D., Public Affairs

Indiana University, Bloomington, IN 2008

Fields: Public Finance and Public Policy Analysis

Dissertation Title: "*Fiscal Institutions and State Government Fiscal Performance*"

Master of Public Affairs (MPA)

Indiana University, Bloomington, IN 2004

Fields: Public Financial Administration and Policy Analysis

Certified Public Accountant (CPA, Kenya - Inactive)

Kenya Accountants and Secretaries National Examination Board 2001

Nairobi, Kenya

Bachelor of Arts (BA)

University of Nairobi, Nairobi, Kenya 1999

Major: Economics

Minor: Geography

RESEARCH AND TEACHING INTERESTS

Public budgeting, financial management practices of states and local governments, the municipal bond market, governmental accounting, financial management in not-for-profit organizations

PUBLICATIONS

REFEREED SCHOLARLY WORK

**represents works with current or former doctoral students*

- ***Kioko, Sharon N.**, and Pengju Zhang “*Impact of Tax and Expenditure Limits (TELS) on Local Government Debt Burdens*” Forthcoming. *Public Finance Review*.
- Moldogaziev, Tima T., **Sharon N. Kioko**, and W. Bart Hildreth. 2017. “*Bankruptcy Risk Premium in the Municipal Securities Market*” 37(4):47-73. *Public Budgeting & Finance*.
Recipient of the 2016 Best Paper Award – American Accounting Association (Government and Nonprofit Section - 2016) and the 2017 Jesse Burkhead Award for Best Article published in Public Budgeting and Finance.
- Martell, Christine R, **Sharon N Kioko** and Tima Moldogaziev. 2014. Impact of Unfunded Pension Obligations on Credit Quality of State Governments. *Public Budgeting & Finance* no. 33(3):24-54.
- Ely, Todd, Martell, Christine R. Martell, and **Sharon N. Kioko**. 2013. Determinants of the Credit Rating Fee in the Municipal Bond Market. *Public Budgeting & Finance* 33(1):25-48.
- **Kioko, Sharon N.** 2013. Financial Condition of the States: 2002-2010. *Journal of Budgeting, Accounting and Financial Management*. 25(1):165-198.
- **Kioko, Sharon N.**, and Christine R. Martell. 2012. "Impact of State-Level Tax and Expenditure Limits (TELS) on Government Revenues and Aid to Local Governments." *Public Finance Review* no. 40 (6):736-766.
- Johnson, Craig L, **Sharon N Kioko**, and W Bartley Hildreth. 2012. Government-wide Financial Statements and Credit Risk. *Public Budgeting & Finance* 32(1):80-104.: **Recipient of the 2012 Jesse Burkhead Award for Best Article published in Public Budgeting and Finance.**
- **Kioko, Sharon N.** 2011. "Structure of State-Level Tax and Expenditure Limits." *Public Budgeting & Finance* no. 31 (2):43-78.
- **Kioko, Sharon N.**, Justin Marlowe, David S. T. Matkin, Michael Moody, Daniel L. Smith, and Zhirong J. Zhao. 2011. Why Public Financial Management Matters. *Journal of Public Administration Research and Theory* 21 (suppl 1):i113-i124.
- Johnson, Craig L, **Sharon N Kioko**, and Janey Q Wang. 2010. State Government Debt Management: The Forgotten Tool in the Financial Manager’s Triage Bag. *Municipal Finance Journal* 31 (1):21-40.
- Pirog, Maureen A, and **Sharon N Kioko**. 2010. Evaluation of the Education Sector Enhancement Program in Barbados. *International Public Management Journal* 13 (1):72-99.

BOOKS

- **Kioko, Sharon N.** and Justin Marlowe 2020. “Financial Strategy for Public Managers”. 2 edition (Forthcoming)

BOOK CHAPTERS

- **Kioko, Sharon N.** 2015. “Impact of Tax and Expenditure Limits on Local Government Savings Behavior” In *Local Government Budget Stabilization: Explorations and Evidence*. Springer, New York.
- Johnson, Craig L., **Sharon N. Kioko**, and Maureen A. Pirog. 2012. "Managing in the Era of Digital

Governance: The Expanding Role and Efficacy of E-Government Innovations in US Social Services." *In Digital Democracy: Concepts, Methodologies, Tools, and Applications*, 1292-1313. IGI Global.

NON-PEER REVIEWED ARTICLES

- Johnson, Craig L, **Sharon N Kioko**, and Yulianti Abbas. 2013. "Tobacco Securitization & Public Spending." *6 Alb. Gov't L. Rev.* 21.
- Pirog, Maureen A, Craig L Johnson, **Sharon N Kioko**, and Laura Jezewski. 2008. "The Expanding Role of E-Government Innovations in U.S. Social Services." Proceedings of the VIII International Scientific Conference "Modernization of Economic and Social Development," sponsored by the Higher School of Economics, Moscow.
- Grønbjerg, Kirsten and **Sharon N Kioko**. 2003 "*Indiana Nonprofit Employment: 2001 Bloomington Metropolitan Area Report*"

UNDER REVIEW

**represents works with current or former doctoral students*

- *Lofton, Michelle, **and Sharon N. Kioko** "*Determinants of Local Government Savings Behavior? Evidence from New York Local Governments*" (Revise and Resubmit, Public Budgeting and Finance)
- Mikesell, John, Daniel Mullins, and **Sharon N. Kioko** "*How Does the Depression Designed Retail Sales Tax Cope with the New Economy of the 21st Century? A Tax for the New and a Tax for the Old*" (Revise and Resubmit, National Tax Journal)
- ***Kioko, Sharon N.**, and Michelle Lofton "*Effectiveness of Balanced Budget Requirements (BBRs) Revisited*" (Under Review, Public Finance Review)

WORKING PAPERS

**represents works with current or former doctoral students*

- **Kioko, Sharon N.**, "*Exploring the Impact of State Credit Quality Changes on Municipal Government Borrowing Costs*" (In preparation).
- **Kioko, Sharon N.**, "*Bankruptcy Rules and Defaults in the Non GO Bond Market*" (In preparation).
- **Kioko, Sharon N.**, and Craig L. Johnson "*Reporting on the Financial Sustainability of the States*" (Under revision, preliminary draft available)
- **Kioko, Sharon N.**, Craig L. Johnson, and Tima T. Moldogaziev "*The Economic Value of Rating Outlooks in the Municipal Securities Market*" (Under revision, preliminary draft available)
- **Kioko, Sharon N.**, and Craig L. Johnson "*Information Relevance of GASB 34 Financial Statements*" (Under revision, preliminary draft available)
- **Kioko, Sharon N.**, Tima Moldogaziev, and Craig L Johnson "*Relevance of GASB No. 34 Information in the Secondary Municipal Bond Market*" (Under revision, preliminary draft available)

CONFERENCE PRESENTATIONS

***represents doctoral student presentation*

“*Bankruptcy Rules, Defaults, and the Non GO Municipal Bond Market*” with Lang Yang

- Association of Budgeting and Financial Management (September, 2019)

“*Exploring the Impact of State Credit Quality Changes on Municipal Government Borrowing Costs*”

- Association of Budgeting and Financial Management (September, 2019)
- Association of Budgeting and Financial Management (October, 2018)

“*The Retail Sales Tax in a New Economy*” with John Mikesell

- The Municipal Finance Conference July 2018)

“*State Funding for Washington School Districts*” with Olha Krupa

- Association of Budgeting and Financial Management Conference (October, 2017)

“*Reporting on the Financial Sustainability of the States*” with Craig L. Johnson presented at

- Association of Budgeting and Financial Management Conference (October, 2016)
- The Federal, State, and Local Budgets in Jeopardy: A Conference on America’s Fiscal Future (School of Public and Environmental Affairs, Indiana University – Bloomington May, 2015)

“*Testing State Balanced Budget Requirements (BBRs) using information reported in the Comprehensive Annual Financial Reports*” with Michelle L. Lofton

- Association of Budgeting and Financial Management Conference (October, 2016).
- Western Social Sciences Association meeting (April, 2014).

“*Bankruptcy Risk Premium in the Municipal Securities Market*” with Tima Moldogaziev and W. Bart Hildreth.

- Public Finance Conference – Andrew Young School of Policy Studies (May, 2016)
- Government and Nonprofit Section of the American Accounting Association (March 2015)
- Municipal Finance Conference - Brandeis University and Bond Buyer (August 2014)
- Association of Budgeting and Financial Management Conference (October, 2013)

“*The Economic Value of Rating Outlooks in the Municipal Securities Market*” with Craig L. Johnson and Tima T. Moldogaziev presented at the

- American Accounting Association – Government and Nonprofit Section (March, 2015)
- Western Social Sciences Association (April, 2015)
- Municipal Finance Conference - Brandeis University and the Federal Reserve Bank of Boston (August 2015)
- Association of Budgeting and Financial Management Conference (October, 2015)
- Association of Public Policy Analysis and Management (November, 2015)

***“Determinants of Local Government Savings Behavior? Evidence from New York Local Governments”* with Michele Lofton

- Association of Budgeting and Financial Management Conference (October, 2014)

“*Impact of Tax and Expenditure Limits (TELs) on Local Government Debt Burdens*” with Pengju Zhang

- ****Association of Budgeting and Financial Management Conference (October, 2014)
- Seminar, Evans School of Public Affairs (November, 2014)

“*Reporting on the Financial Condition of America’s Largest Cities*” with Craig L. Johnson

- Association of Budgeting and Financial Management (October, 2014)

“*The Unintended Consequences of Fiscal Institutions: A Review of the Empirical Literature*” Invited Presentation

- Fiscal Rules: A Necessary Evil Conference June 2013).

“*Impact of Rating Outlooks on Borrowing Cost and Municipal Bond Yields*” with Craig L. Johnson.

- Western Social Sciences Conference (2010)
- Public Management and Research Association Conference June 2013)
- Martin School of Public Policy and Administration – University of Kentucky (September 2013)

“*Information Relevance of GASB 34 Information in the Secondary Municipal Bond Market*” with Tima Moldogaziev and Craig L. Johnson.

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- Municipal Finance Conference – Brandeis University and Bond Buyer (August 2013)
- Department of Public Policy – University of Connecticut (April 2013)
- American Accounting Association – Government and Nonprofit Section (March, 2013)
- Association of Budgeting and Financial Management (October 2012)

“*Underfunded Retirement Systems: Impact on State Government Credit Quality*” with Christine Martell and Tima Moldogaziev.

- Association of Budgeting and Financial Management (October 2012).

“*Information Relevance of the GASB 34 Financial Reporting Model*” with Craig L. Johnson.

- Western Social Sciences Conference (April 2012)
- School of Government, University of North Carolina – Chapel Hill (2012)

“*Unveiling the Mystery of the Credit Rating Agency Fee*” with Todd Ely and Christine Martell.

- Association of Budgeting and Financial Management (2011)

“*Financial Condition of the States 2002 2010*” Presented at

- Western Social Sciences Conference (2011)
- University of Colorado at Denver (2011)

“*Why Tax and Expenditure Limits are Ineffective Constraints on Spending?*” Presented at the

- Western Social Sciences Conference (April, 2011)
- Public Management Research Conference June, 2011)

“*The Impact of Property Tax Limits on Local Government Borrowing*”

- States as Facilitators or Obstructionists of Local Governments Conference (2010)
- Urban Affairs Association (2011)

“*Principal Agent Theory, Fiscal Institutions, and the Supply of Municipal Debt*” with Craig L. Johnson.

- Association of Budgeting and Financial Management Conference (2009)
- Public Management Research Conference (2009)

“*Determinants of Borrowing Costs for Public Colleges and Universities in the Municipal Bond Market*” with Clorise Harvey.

- Association of Budgeting and Financial Management Conference (October, 2009)

“*The Impact of State Tax and Expenditure Limits on Government Spending*”

- Center for Policy Research, The Maxwell School (2009)
- Western Social Sciences Association (2009)

July 2020

TEACHING

University of Washington

Daniel J. Evans School of Public Policy and Governance

- Financial Management and Budgeting
- Nonprofit Financial Management
- Financial Modeling for the Public Sector
- Advanced Public Budgeting
- Capstone Project Seminar

Maxwell School of Syracuse University

Department of Public Administration and International Affairs

- Public Budgeting
- Financial Management for Nonprofit Organizations
- Introduction to Statistics

Indiana University - Bloomington, IN

School of Public and Environmental Affairs (Undergraduate Programs)

- Government Finance and Budgeting
- Financial Management
- Health Care Administration Practicum
- Managing Information Technology

Indiana University – Purdue University, Indianapolis, IN

School of Public and Environmental Affairs (Graduate Programs)

- Public Finance and Budgeting

DOCTORAL STUDENTS

- **William Wallo**, Daniel J. Evans School of Public Policy and Governance – University of Washington
Faculty Advisor
- **Michelle Lofton**, Department of Public Administration and International Affairs – Maxwell School of Syracuse University
Faculty Advisor (currently Faculty, School of Public and International Affairs, University of Georgia)
- **Pengju Zhang**, Department of Public Administration and International Affairs – Maxwell School of Syracuse University
Dissertation Committee (currently Faculty, School of Public Affairs and Administration – Rutgers University, Newark)
- **Alfred Yebba**, Whitman School of Management – Syracuse University
Dissertation Committee (currently Faculty, School of Management – Binghamton University)
- **Martin Luby**, School of Public and Environmental Affairs – Indiana University
Dissertation Committee (currently Faculty, Lyndon B Johnson School of Public Affairs – The University of Texas at Austin)
- **Naomi Aoki**, Department of Public Administration and International Affairs – Maxwell School of Syracuse University
Dissertation Committee (currently Faculty, Lee Kuan Yew School of Public Policy – National University of Singapore)

July 2020

SERVICE TO THE DEPARTMENT/SCHOOL/UNIVERSITY/COMMUNITY

University of Washington

Dean Search, Foster School of Business (2018-2019)

Daniel J. Evans School of Public Policy and Governance

Dean Search, Evans School of Public Policy and Governance (2019-2020)

Reappointment Committee, Karin Martin (2018-2019)

Public Budgeting and Finance Faculty Search (Chair, 2016 -2017)

Research Committee (2018-2019)

Dean Review, Evans School of Public Policy and Governance (2016-2017)

Faculty Council (2016 – 2019)

Nonprofit Management Certificate Program (2016 – 2018)

Curriculum Committee (2015 – 2016)

Admissions Committee (2015-2016)

Department of Public Administration and International Affairs, Maxwell School of Syracuse University

Faculty Advisor – COMPASS (April 2014 – May 2015)

MPA curriculum review committee (April 2014 – May 2015)

MPA committee (September 2013 – May 2015)

Executive committee (2011 – May 2015)

Hiring Committees - Assistant & Associate Professor(s) of Public Management (AY-2015); Public Budgeting and Finance (AY-2013); Policy Analysis (AY-2013)

Maxwell School of Syracuse University

Secretary, Maxwell Faculty Council (August 2014 – May 2015)

Association of Budgeting and Financial Management

Managing Editor, Public Budgeting and Finance Journal (2017 – present)

Executive Committee Member (Elected 2015, Term 2016 -2019)

Site Selection Committee (2016)

S. Kenneth Howard Award Committee (2012)

KUOW – Puget Sound NPR Radio Station (University of Washington Director, 2018 – to present)

Bill and Melinda Gates Foundation – Seattle, Washington

Financial Statement Analysis Workshop (September, 2016)

Pew Charitable Trusts “Fiscal 50 Project” – Washington D.C.

Financial Sustainability of the 50 States (May, 2015)

Family Works – Family Resource Center and Food Bank (Board Member, 2016 – 2018)

Fayetteville-Manlius A Better Chance Inc. (Board Member, April 2014 – July 2015)

Gifford Foundation – Syracuse, New York

Understanding Nonprofit Financial Statements Workshop June 2013)

REFEREE

Journal of Policy Analysis and Management, Journal of Public Administration Research and Theory, Public Finance Review, Public Budgeting and Finance, Public Works Management & Policy, Policy Studies, State Politics and Policy Quarterly, International Journal of Public Administration

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AWARDS

Jesse Burkhead Award for best article published in *Public Budgeting & Finance*, 2017
Best Paper Award – American Accounting Association Government and Nonprofit Section, 2016
Jesse Burkhead Award for best article published in *Public Budgeting & Finance*, 2012
Outstanding Student Achievement Award - Masters in Public Affairs Program, 2004
Outstanding Student Achievement Award- Masters in Public Affairs Program, 2003
Eileen McDavid Fellowship - Masters in Public Affairs Program, 2003
Student Award - Financial Auditing, Certified Public Accountant Examination Board, 2001

PROFESSIONAL MEMBERSHIPS

American Society of Public Administration, Association of Budgeting and Financial Management,
International City/County Management Association, American Accounting Association,
Government and Non-profit Section of the American Accounting Association

OTHER PROFESSIONAL EXPERIENCE

The World Agroforestry Center – Nairobi, Kenya 2000 – 2001
(formerly, International Center for Agroforestry Research ICRAF)

Accountant

Assisted scientists, program and budget administrators manage individual program expenditures; prepared financial reports for donors; managed payments to creditors; developed a database for all grants received.

Working Group for Performance Auditing

9 Members: Pursuant to *Resolution 31941*, 7 members subject to City Council confirmation.

- 7 City Council-appointed
- # Mayor-appointed
- 2 Other Appointing Authority-appointed (specify): Ex Officio pursuant to Resolution 31941.

Roster:

*D	**G	RD	Position No.	Position Title	Name	Term Begin Date	Term End Date	Term #	Appointed By
	F	N/A	1.	Member	Cheryle Broom	City Council Confirmation	N/A	1	City Council
	F	N/A	2.	Member	LaVonne Griffin-Valade	City Council Confirmation	N/A	1	City Council
	M	4	3.	Member	Shaun Van Eyk	City Council Confirmation	N/A	1	City Council
2	F	4	4.	Member	Sharon N. Kioko	City Council Confirmation	N/A	1	City Council
	M	N/A	5.	Member	Bob Thomas	City Council Confirmation	N/A	1	City Council
	F	?	6.	Member	Lisa Judge	City Council Confirmation	N/A	1	City Council
	M	?	7.	Member	David Jones	City Council Confirmation	N/A	1	City Council
	M	7	8.	Chair	Andrew Lewis	City Council Confirmation	N/A	1	City Council

SELF-IDENTIFIED DIVERSITY CHART

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
	Male	Female	Transgender	NB/ O/ U	Asian	Black/ African American	Hispanic/ Latino	American Indian/ Alaska Native	Other	Caucasian/ Non-Hispanic	Pacific Islander	Middle Eastern	Multiracial
Mayor													
Council	3	3				1							
Other	1	0											
Total	5	3											

Key:

- *D List the corresponding *Diversity Chart* number (1 through 9)
 - **G List *gender*, M= Male, F= Female, T= Transgender, NB= Non-Binary O= Other U= Unknown
 - RD Residential Council District number 1 through 7 or N/A
- Diversity information is self-identified and is voluntary.*