



STATE OF MICHIGAN

JENNIFER M. GRANHOLM  
GOVERNOR

DEPARTMENT OF MANAGEMENT & BUDGET  
LANSING

LISA WEBB SHARPE  
DIRECTOR

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For additional information, contact: Edward Woods III, Director of Communications  
Department of Management and Budget  
(517) 373-1004

## Two Acting Directors Named to Full-time Posts

LANSING – Two Department of Management and Budget managers who have served as acting directors since February 2006 have been promoted, said DMB Director Lisa Webb Sharpe. Michael Gilliland has been named director of Financial Services and the department's chief financial officer, and Rick Lowe has been appointed director of the Audit Services Bureau.

"Mike and Rick led DMB's financial and audit services following a retirement and reorganization," said Webb Sharpe. "Both have ably carried these areas forward and continued the department's ongoing commitment to excellent service. Their commitment and long service to State government have provided DMB with critical continuity as we continue to offer high-quality service to customers across State government."

Gilliland, who has worked in State government for more than 21 years, joined DMB as internal auditor in 1998. From 2001 to 2006, he was director of the Audit Services Bureau, which provides internal audit services to the Departments of Information Technology, Environmental Quality, Treasury and the Bureau of State Lottery.

He holds a bachelor of science degree in accounting from Ferris State University and is a licensed certified public accountant. He is a member of the American Institute of Certified Public Accountants and a past member of the Association of Government Accountants.

Lowe, who has been in State service for 18 years, has been with DMB for 10 years. He previously worked in the Office of the Auditor General and the Department of Environmental Quality. Lowe holds an associate's degree in computer security and controls from Lansing Community College and a bachelor's degree in accounting from the University of Michigan-Flint. He is certified as a public accountant, information systems auditor and internal auditor. He recently earned his profession's certified control self-assessment designation. He is a member of the Lansing Chapter of the Institute of Internal Auditors and the Western Michigan Chapter of the Information Systems Audit and Control Association.

DMB provides State agencies with high-quality business services. Its more than 800 staff members provide service in areas including finance and audit services, human resources, purchasing and fleet management, among others. More information about the department is available at [www.michigan.gov/dmb](http://www.michigan.gov/dmb).

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