

## **CURRICULUM VITAE**

### **CONTACT INFORMATION**

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### **EMPLOYMENT HISTORY**

#### **Current employment:**

President of American Accountants – Certified Public Accounting firm  
Various testimonies in Los Angeles Superior Court and Kern County Superior Court

Executive Director of American Board of Forensic Accounting (ABFA) – Forensic accounting training and certification board

Academic Lecturer and Instructional/Program Design Specialist in Forensic Accounting

#### **Past employment:**

Contracted Chief Financial Officer and Treasurer for the Board of Governors of Good Samaritan Hospital

Contracted Chief Administrative Officer for Fritch Eye Care Medical Center

Contracted Chief Financial Officer for CompreCare and various medical clinics

Business College Professor

Chief Financial Officer for Kern County United Way

Contracted CPA Auditor - Inspector General Audit Program HUD Reporting - Los Angeles, CA

Internal Auditor for the County of Kern Auditor-Controller's Office

Prepared the Kern County Retirement Fund Audit with Brown Armstrong CPA firm

Worked with Kern County Single Audit firms including KPMG Peat Marwick CPA firm

Staff Accountant and Auditor for Rohmiller, Brown & Company, CPAs

## **EDUCATION**

Bachelor of Science – Business Administration – Accounting

Master of Science in Accounting – Graduate with Distinction

Doctor of Philosophy - Business Administration – Accounting & Law

Six Sigma Green Belt

## **PROFESSIONAL QUALIFICATIONS**

Certified Public Accountant - California

Certified Forensic Accountant (CRFAC)

Fellow of the American Board of Forensic Accounting (FABFA)

Diplomate of the American Board of Forensic Accounting (DABFA)

Government Forensic Accountant (ABGOV)

Certified Forensic Auditor (CRFAU)

Registered Forensic Investigator (RFI)

Licensed Healthcare Auditor (LHA)

Certified Cyber Security Accountant (CCSA)

Chartered Global Management Accountant (CGMA)

Member - American Institute of Certified Public Accountants, American Board of Forensic Accounting, and committee member ACCA Technology Global Forum - UK

## **PUBLICATIONS, COURSE DEVELOPMENT, AND OTHER SUBJECT MATTER**

|   |           |      |
|---|-----------|------|
| Accounting & Taxation of Real Estate                    | November  | 2006 |
| Accounting in Crisis                                    | October   | 2009 |
| An Ethical Decision-Making Model for Modern Accountants | February  | 2008 |
| Audit Risk Analysis Project                             | April     | 2009 |
| Basics of Healthcare                                    | December  | 2016 |
| Budgeting and Planning                                  | September | 2008 |
| Budgeting Process                                       | August    | 2008 |
| Business Leadership                                     | February  | 2010 |
| Business Valuation Methods - Closely Held Companies     | December  | 2004 |
| Capstone Paper  | February  | 2007 |
| Christian Ethics and Worldview                          | January   | 2008 |
| Christian Organizational Behavior                       | October   | 2007 |

**PUBLICATIONS, COURSE DEVELOPMENT, AND OTHER SUBJECT MATTER  
(CONTINUED)**

|  |           |      |
|--|-----------|------|
| Classification of Stockholders' Equity                         | November  | 2009 |
| Communication  | October   | 2007 |
| Company Analysis and Evaluation                                | February  | 2022 |
| Contemporary Management Techniques Research Paper              | February  | 2022 |
| Cost Allocation  | November  | 2009 |
| Cost Estimation and Profit Planning                            | February  | 2022 |
| Cost Management Accounting and Six Sigma                       | August    | 2008 |
| Cost Management, Strategy, and Technique                       | January   | 2022 |
| Critique of Deontology and Utilitarianism                      | January   | 2008 |
| Cyber Security for Accountants and Auditors                    | November  | 2017 |
| Did You Have to Take a Test to Become Certified?               | January   | 2020 |
| Discourse Fraud Analysis                                       | July      | 2018 |
| Equality for Social Security and Medicare Tax                  | December  | 2007 |
| Ethical Dilemmas in Accounting                                 | February  | 2008 |
| Ethical Systems in The Accounting Profession                   | February  | 2008 |
| Fair Value Accounting  | November  | 2009 |
| Financial Management of Processes                              | August    | 2008 |
| Financial Reporting  | December  | 2009 |
| Forensic Accounting News (currently in publication)            | May       | 2017 |
| Forensic Accountants Need Help Too – LSU                       | July      | 2016 |
| Forensic Accounting Review                                     | October   | 2016 |
| Forensic Accounting Workshop                                   | May       | 2014 |
| Fraud Analysis   | September | 2014 |
| Global Business Cultural Analysis: South Korea                 | August    | 2009 |
| Graded Absolutism Viewpoint                                    | January   | 2008 |
| Healthcare Auditing Review                                     | April     | 2017 |
| Healthcare Fraud – A Practice Solution Approach                | August    | 2017 |
| Healthcare Fraud Schemes and Detection                         | February  | 2017 |
| How to Jazz Up Your Forensic Accounting Course (Panel)         | March     | 2016 |
| Integrity for Accountants, Christians, and Deontologists       | December  | 2009 |
| Intellectual Property  | March     | 2008 |
| Leadership and Politics  | January   | 2010 |
| Lease Capitalization Criteria                                  | November  | 2009 |
| Legal Formation  | February  | 2007 |
| Legal Formation  | May       | 2008 |
| Licensed Healthcare Auditor Program                            | February  | 2017 |
| Limited Liability Companies and Other Issues                   | April     | 2008 |
| Making Sense of Organizations                                  | January   | 2010 |
| Managerial Forensics - Forensic Accounting - Show me the money | June      | 2015 |
| Measurement Techniques   | November  | 2009 |
| Motivation   | October   | 2007 |
| Personal Versus Professional Judgment                          | February  | 2008 |
| Personality Types and Temperaments                             | September | 2007 |
| Primal Leadership  | January   | 2010 |
| Profit Focused Accounting                                      | February  | 2006 |
| Recession Recovery Manual                                      | November  | 2009 |

**PUBLICATIONS, COURSE DEVELOPMENT, AND OTHER SUBJECT MATTER  
(CONTINUED)**

|  |           |      |
|--|-----------|------|
| Short Essay on The Five Learning Goals: South Korea          | August    | 2009 |
| Six Sigma Green Belt   | September | 2006 |
| Successful Negotiation Tactics                               | June      | 2004 |
| Tax Ethics and Morals  | October   | 2007 |
| Taxation and Fairness  | December  | 2007 |
| The Advantages and Disadvantages of Harmonization            | November  | 2009 |
| The Future of Accounting Information Systems Regulations     | December  | 2008 |
| The Life Cycle of a Leader                                   | January   | 2010 |
| Time Management  | September | 2004 |
| Using Cases/Short Stories, Videos, & Novels in the Classroom | February  | 2017 |
| Valuation of Pipelines: The Trans-Alaska Decision            | February  | 2017 |

Various Projects in Progress

**DIGITAL BADGES AWARDED**



LICENSED HEALTHCARE AUDITOR  
LHA®



LEVEL 1



DIPLOMATE



FELLOW

CERTIFIED CYBER SECURITY  
ACCOUNTANT CCSA®



LEVEL 1



RFI®



CERTIFIED FORENSIC AUDITOR