

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

Co-author of the textbook *Forensic and Investigative Accounting*, 11th Edition (released in September 2025)

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

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

Christian Organizational Behavior	October	2007
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
Forensic and Investigative Accounting, 11 th Edition	September	2025
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

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

Recession Recovery Manual	November	2009
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