

## Contact

[birrer@jepson.gonzaga.edu](mailto:birrer@jepson.gonzaga.edu)

[www.linkedin.com/in/birrer-eddy-17405812](http://www.linkedin.com/in/birrer-eddy-17405812) (LinkedIn)

## Top Skills

Leadership

Auditing

Financial Accounting

# Birrer Eddy

Professor Emeritus at Gonzaga University  
Spokane

## Summary

Emeritus professor of accounting

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## Experience

Gonzaga University

37 years

Professor Emeritus

2018 - Present (3 years)

Spokane, Washington Area

Professor Of Accounting

1984 - 2018 (34 years)

Spokane, Washington Area

Emphasis on Financial Accounting and Reporting + Personal Financial Planning

Moorhead State University

Professor of Accounting

1976 - 1984 (8 years)

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## Education

Carroll College, Montana

AB, Accounting · (1962 - 1966)

University of North Dakota

PhD

Gonzaga University

MBA

# John P. Bjorkman

4128 N. Cedar St.  
Spokane, WA 99205  
Cell (509)270-0356

[Bjorkmanjohn1@gmail.com](mailto:Bjorkmanjohn1@gmail.com)

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## SUMMARY

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Certified Public Accountant (CPA) and Accredited Estate Planner (AEP) primarily working with privately owned businesses, owners, their families, key employees and high net worth individuals helping them to define and achieve their long-term goals.

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## HIGHLIGHTS

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- Bachelor of Science Accounting University of Montana 1979
- CPA certification 1980 – 2017, AEP 2010-2018, retired status starting 2018
- Income, Estate and Gift Taxation and planning primary professional practice focus
- Partner/owner in Spokane area CPA firms from 1985 through 2017 most recently CliftonLarsonAllen (CLA)
- Retired from private practice December 31, 2017. CPA and AEP licenses retired 2018.
- Have and will maintain current continuing professional tax education
- Currently President of Arden Tree Farms Inc., a privately held timber company owning and managing 30,000 acres of timberland in Northeastern Washington.
- Proactively involved in professional and charitable organizations locally and regionally.
  - Past Chair of the Northwest Tax Institute of the Washington Society of CPAs.
  - Past President of the Spokane Estate Planning Council
  - Past Chair of Hospice of Spokane and current member of the Planned Giving Committee
  - Past board member and actively involved with multiple nonprofits including Northwest Museum of Northwest Art & Culture (MAC) Foundation, Inland Northwest Community Centers Foundation, Trinity Catholic School, Inland Northwest Land Trust
  - Presenter and guest lecturer of income, estate and gift taxation updates and planning techniques for various local organizations including Spokane Chapter of CPAs, Spokane Estate Planning Council, Gonzaga University, Hospice of Spokane, Spokane Cares and internal CPE for CliftonLarsonAllen CPAs.

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## EXPERIENCE

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- Watters and Boyd CPAs, 1979 – 1984 staff and senior accountant
- Boyd, Bjorkman and Frickle CPAs 1985 – 1990 shareholder, managed Spokane office
- Schroeder, Simmons and Lochmiller CPAs, 1990 – 1995 senior manager
- LeMaster and Daniels CPAs, 1995 – 2010 partner, managed Spokane Valley office
- CliftonLarsonAllen CPAs, partner 2010 – 2017, partner, managed Tax Group



## Contact

[www.linkedin.com/in/wabraunberger](http://www.linkedin.com/in/wabraunberger) (LinkedIn)

## Top Skills

Tax

International Tax

Income Tax

## Certifications

Certified Public Accountant

# Bill Braunberger

Owner at WILLIAM A BRAUNBERGER, CPA  
Spokane

## Summary

### PROFESSIONAL EXPERIENCE

Bill has represented and advised US and foreign individuals, publicly traded and closely held corporations, partnerships, limited liability companies and other business entities in connection with international and multistate tax matters for over 40 years. His experience includes tax compliance, planning, structuring and controversy matters. He regularly consults with clients on the potential tax implications for cross-border operations and investment transactions for a variety of companies ranging from high technology, manufacturing, real estate, foreign investment funds, professional firms, athletes and entertainers. Bill is also an author and a regular speaker to professional groups in the U.S. and Canada on international business and tax topics.

### AREAS OF EXPERIENCE

- International taxation including both inbound and outbound transactions of U.S. and foreign businesses and individuals
- State and local taxation issues including analyzing new business locations and income allocation involving multi-state business activities
- Acquisition and disposition consulting, including aiding in the structuring of transactions to maximize both economic and tax benefits
- Accounting for income taxes under ASC 740 (FAS 109/FIN 48)
- Federal, state and international tax controversy & dispute resolution.

### RECENT TRANSACTIONS

- Advised US electrical parts manufacturer on structuring a Chinese sales and manufacturing joint venture
- Provided tax advice to US purchaser of a Canadian technology company
- Provided tax advice on sale of North American telecommunications company to foreign venture capital firm

- Provided tax advice to foreign investment and sovereign government funds investing in US corporate and partnership JVs
- IRS offshore voluntary disclosure program filings
- Consulted on the sale of an internet business
- Advised on the restructure of multistate gold and silver assets in furtherance of a multi-country IPO

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## Experience

### WILLIAM A BRAUNBERGER, CPA

Owner

January 2015 - Present (6 years 8 months)

Spokane, Washington

### CLEAR SKY CAPITAL INCOME PORTFOLIO FUND

Independent Trustee

January 2017 - Present (4 years 8 months)

Calgary, Alberta, Canada

### Gonzaga University Graduate School of Business

Adjunct Instructor

August 2016 - December 2017 (1 year 5 months)

Spokane, WA

Courses:

- Financial Accounting for Income Taxes (Fall 2016)
- International Income Tax Concepts (Spring 2017)

### Moss Adams LLP

Tax Partner (Retired)

November 1991 - December 2014 (23 years 2 months)

### MANAGEMENT EXPERIENCE

- Founder, retired Chairman (1991-2009), executive committee member of Moss Adams International Service Group.
- Moss Adams Tax Practice Executive Committee. 2001-2006
- Past Chairman of Moss Adams International Symposium attended by international tax professionals from Praxity firms located throughout North America, Europe and Asia. 1997-2009

## Education

### University of Montana

Master of Business Administration (M.B.A.), Accounting · (1975 - 1978)

### Golden Gate University

Taxation · (1993 - 1995)

### Montana State University-Bozeman

Bachelor of Science, Mathematics · (1969 - 1973)

## Contact

staceycarr509@gmail.com

[www.linkedin.com/in/stacey-carr-43209735](http://www.linkedin.com/in/stacey-carr-43209735) (LinkedIn)

## Top Skills

Enforcement

Police

Criminal Justice

# Stacey Carr

Investigator  
Spokane

## Summary

My career is in law enforcement, my focus is in financial investigations with a speciality in rabbit tunnels. I am learning to teach. I discovered I am a unique person with a background in financial investigations and a Masters degree in accounting which qualifies me to teach as an adjunct at the local universities. Who would have thought fulfilling a bucket list item would open so many doors.

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## Experience

### Eastern Washington University

Adjunct Instructor

December 2018 - Present (2 years 9 months)

Spokane, Washington Area

Eastern Washington University recently started a Masters in Accounting degree program. They invited me to teach a course in Forensic Accounting in January of 2019 for winter quarter.

### Spokane Police Department

31 years 11 months

Detective - Civil Enforcement Unit

July 2014 - Present (7 years 2 months)

City of Spokane

Detective - Fraud

July 1995 - July 2014 (19 years 1 month)

Patrol Officer

October 1989 - July 1995 (5 years 10 months)

### Gonzaga University

Adjunct Professor

August 2017 - Present (4 years 1 month)

Spokane, Washington

We started the Justice for Fraud Victims Project in 2010, Spokane Police, the US Attorneys Office, a Gonzaga University and the Association of Certified Fraud Examiners. Seven years later and I get to help teach the course!

Spokane Law Enforcement Credit Union  
Supervisory Committee Chair  
September 2007 - July 2015 (7 years 11 months)

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## Education

Montana State University Billings  
Bachelor, Business Administration and Marketing · (1985 - 1987)

Kaplan University-Des Moines Campus  
Master's Degree, Accounting · (2008 - 2010)

## Contact

coliveri@vpiwindows.com

[www.linkedin.com/in/christine-oliveri-b1a84a87](http://www.linkedin.com/in/christine-oliveri-b1a84a87) (LinkedIn)

## Top Skills

Financial Analysis

Accounting

Budgets

# Christine Oliveri

Director of Finance at VPI Quality Windows (JELD-WEN)  
Spokane

## Summary

VPI Quality Windows manufactures the highest quality and top performing vinyl windows and patio door products in the industry, offering the best combination of new technology, lasting beauty and value for both commercial and residential applications.

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## Experience

### VPI Quality Windows

17 years 9 months

#### Director of Finance

April 2019 - Present (2 years 5 months)

#### Chief Financial Officer

December 2003 - March 2019 (15 years 4 months)

Spokane

### Anderson ZurMuehlen Certified Public Accountants & Business Advisors

#### Senior Accountant

June 1997 - June 2001 (4 years 1 month)

Spokane

### McFarland & Alton

#### Tax and Benefit Departments

September 1994 - June 1997 (2 years 10 months)

Spokane

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## Education

Gonzaga University

## Contact

[www.linkedin.com/in/christopher-s-crago-j-d-ll-m-953bb97](http://www.linkedin.com/in/christopher-s-crago-j-d-ll-m-953bb97) (LinkedIn)  
[www.avvo.com/attorneys/99201-wa-christopher-crago-1770880.html](http://www.avvo.com/attorneys/99201-wa-christopher-crago-1770880.html) (Other)

## Top Skills

Corporate Law  
Commercial Contracts  
Commercial Litigation

# Christopher S. Crago, J.D., LL.M

Assistant Professor at Gonzaga University School of Law  
Spokane

## Summary

Experienced Attorney with a demonstrated history of working in the law practice industry. Strong legal professional skilled in Arbitration, Legal Writing, Corporate Law, Estate Planning, and Trials.

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## Experience

### Gonzaga University School of Law

Assistant Professor

January 2019 - Present (2 years 8 months)

Director, Low Income Taxpayer Clinic

### Crago Law Office, PLLC

Owner

November 2016 - Present (4 years 10 months)

Spokane, Washington Area

A Personal Family Lawyer focused on building lifetime relationships with clients, and providing services intended to protect you and your family. A trusted advisor who will be there for your family when you cannot.

### McNeice Wheeler

Attorney

May 2015 - October 2016 (1 year 6 months)

Spokane Valley, Washington

### Paine Hamblen LLP

Attorney

October 2010 - May 2015 (4 years 8 months)

### Winston & Cashatt, Lawyers

Associate

April 2008 - September 2010 (2 years 6 months)

Deloitte

Associate

August 2006 - March 2008 (1 year 8 months)

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## Education

University of Washington School of Law

LLM, Tax · (2005 - 2006)

Gonzaga University School of Law

JD, Law · (2002 - 2005)

The University of Kansas

BG, Theater and Film · (1996 - 1999)

## Contact

[www.linkedin.com/in/shelby-culp-cpa-7aa66514](http://www.linkedin.com/in/shelby-culp-cpa-7aa66514) (LinkedIn)

## Top Skills

Database Admin

Organization

Tax

# Shelby Culp, CPA

Director of Finance and Accounting at Little Fish Productions, LLC  
Spokane

## Experience

### Little Fish Productions, LLC

Director of Finance and Accounting  
August 2013 - Present (8 years 1 month)  
Spokane, Washington Area

I am responsible for maximizing the return on financial assets by establishing financial policies, procedures, controls and reporting systems. I ensure legal and regulatory compliance for all accounting and financial reporting functions. I also oversee cost and general accounting, accounts receivable/collection, payroll, and risk management.

### Clearwater Paper Corporation

Senior Tax Accountant  
January 2016 - May 2019 (3 years 5 months)  
Spokane, Washington Area

As the Senior Tax Accountant for Clearwater Paper Corporation's corporate headquarters, I participated in the planning, preparation, review, and research for Federal and State tax income tax returns as well as any audits of these filed returns. I also participated in the planning and preparation of the Provision for Income Taxes in accordance with ASC 740/FAS 109.

In this role I also managed the indirect tax function with a focus on multi-jurisdictional sales, use, and property taxes. This involved preparation and review of tax returns, training and mentoring entry level tax staff, training the Company's purchasing teams at mills across the nation on jurisdictional tax issues, coordinating with accounts payable and IT to ensure efficient and timely processing of all sales and use tax payments, and managing audit proceedings related to sales, use, and property taxes, including the implementation of tax abatement agreements with local taxing authorities.

### Gonzaga University Graduate School of Business

Accounting Instructor  
August 2018 - December 2018 (5 months)  
Spokane, Washington Area

In this role, I taught a three-credit Accounting for Income Taxes course to Masters of Accountancy students. This course covers the calculation of current and deferred income taxes for US GAAP entities.

## FiREapps

### Project Manager

May 2014 - January 2016 (1 year 9 months)

Spokane, Washington Area

As a project manager on the FiREapps client service team, I was responsible for managing the on-boarding and enrollment activities for new clients, maintaining existing client relationships, and providing customer support and training to the finance and treasury teams of multinational corporations.

## Moss Adams LLP

### Tax Associate

June 2012 - May 2014 (2 years)

Spokane, WA

I prepared tax returns, quarterly estimates, and tax provisions for tiered real estate partnerships, large consolidated C-corporations and cooperatives in the telecommunications industry, and large international manufacturing companies. I also corresponded with the IRS and state taxation authorities on behalf of many of our clients and managed the client relationship with one of our office's premier clients.

I was actively involved in recruiting efforts and served as an advocate for the firm to prospective staff both on campus and when visiting the office. I also served on the People Cornerstone Committee, geared at increasing employee engagement and enacting organizational change.

An active member of the Washington Society of Certified Public Accountants, I was selected to present at the first annual high school symposium for students interested in the accounting profession and served on the new professionals committee, which provided networking opportunities and educational events for early career professionals and students.

## Gonzaga University Graduate School of Business

1 year 9 months

### Graduate Assistant for Operations and Budgets

May 2011 - May 2012 (1 year 1 month)

I managed and reconciled Graduate School budgets, including student scholarships, payroll for all graduate assistants, and purchase requisitions. I also prepared statistical analyses of enrollment and application trends for Director of the Graduate School, Dean of the Business School and the Graduate Committee

I was responsible for the implementation of a new prospective and applied student communication plan under the Marketing & Recruiting Specialist and worked with the Director to facilitate the operation of the Graduate School of Business.

**Graduate Assistant for Events and Service Opportunities**  
September 2010 - May 2011 (9 months)

Formed the Graduate School of Business Student Association and acted as its president. Organization hosted several professional networking events and student socials over the 2010-2011 school year.

Represented the Marketing and Recruiting specialist at networking events and recruiting fairs. Managed post-event communication with prospective students.

Designed and implemented an integrated service program for the Graduate School of Business including a December fundraiser for Wishing Star, a networking social with executive directors of local nonprofits, and a volunteer internship online job board available to current students and alumni

**FiREapps**

**Marketing & Client Services Intern**

June 2009 - September 2010 (1 year 4 months)

Supported the marketing team by independently locating potential clients through financial statement analysis.

Restructured and expanded the database from which potential clients are drawn.

Mastered the use of CRM technology and advanced Boolean searches.

Created a user guide for the company's financial risk management software.

Created a set of internal controls for reporting of sales team's interactions with potential clients.

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## Education

Gonzaga University Graduate School of Business

MAcc, Taxation · (2010 - 2012)

Gonzaga University

B.A. in Music, Cum Laude, Vocal Performance · (2006 - 2010)

Desert Mountain High School

International Baccalaureate Diploma · (2002 - 2006)

## Contact

[www.linkedin.com/in/jennifer-gellner-b4b67212](http://www.linkedin.com/in/jennifer-gellner-b4b67212) (LinkedIn)

## Top Skills

Legal Assistance

Civil Litigation

Legal Research

# Jennifer Gellner

Owner/Attorney at Law Offices of Jennifer A. Gellner/ Gellner Law Group  
Kent

## Experience

Law Offices of Jennifer A. Gellner  
Owner/Attorney  
2006 - Present (15 years)

Low Income Taxpayer Clinic  
Director & Assistant Professor of the Federal Tax Clinic  
2008 - Present (13 years)  
Gonzaga University School of Law

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## Education

University of Washington School of Law  
Master of Laws (LL.M.), Taxation · (2000 - 2001)

Seattle University School of Law  
Doctor of Law (J.D.), Law · (1997 - 2000)

## Contact

[www.linkedin.com/in/brian-gosline-328a5a13](http://www.linkedin.com/in/brian-gosline-328a5a13) (LinkedIn)

# Brian Gosline

President at Brian G. Gosline, P.C.  
Spokane

## Experience

Brian G. Gosline, P.C.  
President

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## Education

Gonzaga University School of Law  
JD, Law · (1985 - 1989)

Gonzaga University - School of Business Administration  
BBA, Accounting · (1981 - 1985)

## Contact

[www.linkedin.com/in/matthew-graham](http://www.linkedin.com/in/matthew-graham) (LinkedIn)

## Top Skills

Financial Reporting  
State Tax  
Multi-state tax returns

## Languages

English (Native or Bilingual)  
Spanish (Limited Working)  
Norwegian (Limited Working)

## Certifications

Organization Design  
Strategic Planning Foundations  
Attorney At Law  
Certified Public Accountant  
Finance Foundations

## Honors-Awards

CALI Award - Professional Responsibility  
CALI Award - Sales  
Gonzaga Law School Client Counseling Competition - 1st Place - 2011  
Gonzaga Law School Negotiation Competition - 2nd Place - 2011

# Matt Graham, JD CPA

State and Local Tax Senior Manager at Moss Adams  
Seattle

## Summary

My professional passions are largely centered around helping clients succeed through consulting and strategic planning on state and local tax matters. Personally, I love spending time tearing up the local slopes and imbibing the wonderful culture our wonderful city has to offer. At the end of the day, I am admittedly a tax geek and a blockchain enthusiast.

## Experience

### Moss Adams

6 years 11 months

#### Senior Manager

July 2021 - Present (2 months)

I work at Moss Adams in the State and Local Tax group where we strive to provide dynamic solutions to our client's issues by giving them the information and tools they need to grow their businesses throughout the United States. We provide various types of services that include: assessment of where our clients are subject to taxation (nexus studies), multistate apportionment consulting (sourcing revenue in a tax efficient manner), audit management services, private letter rulings, administrative appeals, and voluntary disclosure agreement negotiation.

#### BlockChain Innovation Team Leader

May 2019 - Present (2 years 4 months)

Greater Seattle Area

In this role, I am heading up the firm's blockchain innovation goals, service offerings, and further developing the future of the firm's direction in this industry.

#### State and Local Tax Manager

July 2018 - June 2021 (3 years)

Seattle, Washington

#### Blockchain Task Force Advisor

February 2018 - May 2019 (1 year 4 months)

Seattle, Washington

In 2018, Moss Adams kicked off our Blockchain Task Force initiative, which I serve as an advisor to. Our team's goal is to educate ourselves and our clients on blockchain related issues in accounting and taxation. Through education, experience, and immersion, we strive to provide our clients with unique and creative solutions to their blockchain-related issues.

**State and Local Tax - Senior Associate**

July 2016 - June 2018 (2 years)

Seattle, Washington

**State and Local Tax - Staff**

October 2014 - June 2016 (1 year 9 months)

Seattle, Washington

**Gonzaga University Graduate School of Business**

**Adjunct Professor**

March 2021 - May 2021 (3 months)

Spokane, Washington, United States

As an adjunct professor, I educated graduate accounting students on the implications of blockchain technology as it relates to business and accounting.

**Narrows CrossFit**

**Chief Financial Officer**

November 2010 - July 2016 (5 years 9 months)

Gig Harbor, WA

A friend and I co-founded Narrows CrossFit affiliate gym in Gig Harbor in 2010. Given that we were unhappy with our job prospects at the time, we decided to create our own jobs. Michael Kelley managed the day-to-day operations of the gym and I made sure the bills were paid.

**Gonzaga Federal Tax Clinic**

**Senior Clinical Intern**

January 2013 - May 2014 (1 year 5 months)

Spokane, WA

I represented low income taxpayer clients in disputes with the Internal Revenue Service. I researched and drafted documents including tax returns, audit reconsiderations, collection due process appeals, applications for non-profit status, offers in compromise, audit support documents, and U.S. Tax Court pleadings. I also resolved complex issues including trust fund recovery

penalties, non-cash contributions limitations, transitional relief for non-profit organizations, and basis limitations.

### Priority One Realty, Inc.

Accountant / Technology Coordinator

January 2009 - August 2011 (2 years 8 months)

Gig Harbor, WA

I worked as the internal accountant and technology coordinator at Priority One Realty. My accountant responsibilities included preparing financial statements, making all adjusting and closing journal entries, and preparing tax filings. My technology related responsibilities included integrating a new client management database and converting the entire organization over to a paperless system.

### Best Buy

Sales Associate

November 2008 - November 2010 (2 years 1 month)

Tacoma, WA

I worked at Best Buy as a side job through my undergraduate studies. It was an interesting and educational experience working within the retail sales model. I owe a good deal of my salesmanship experience to Best Buy. I left my job at Best Buy to get Narrows CrossFit off the ground.

### Integritas Group

Planner, Coordinator, Disc Jockey

July 2008 - July 2010 (2 years 1 month)

Federal Way, WA

I worked as a wedding planner, site-coordinator, and disc jockey. It was a great job to have as an undergraduate student and it truly assisted me in mastering my public speaking talent.

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## Education

Gonzaga University School of Law

Juris Doctor, Law · (2011 - 2014)

Gonzaga University Graduate School of Business

Master of Arts (M.A.), Accounting and Taxation · (2012 - 2014)

University of Washington



## Contact

[www.linkedin.com/in/david-green-cpa](http://www.linkedin.com/in/david-green-cpa) (LinkedIn)  
[www.davidgreencpa.com](http://www.davidgreencpa.com)  
(Company)

## Top Skills

Income Tax  
Estate Tax Planning  
Gift Tax

## Certifications

Admitted to the Ohio Bar  
Certified Public Accountant  
CERTIFIED FINANCIAL  
PLANNER™ Practitioner  
Accredited Estate Planner®  
Personal Financial Specialist

## Publications

The Impact of the Tax Reform Act on  
Personal Investments  
Tax Strategies for Education  
Planning

# David Green

Managing Member at David Green CPA PLLC  
Spokane-Coeur d'Alene Area

## Summary

David has over 38 years of experience in serving individuals and their related entities on tax matters.

## Experience

### David Green CPA PLLC

Managing Member

November 2010 - Present (10 years 10 months)

David Green CPA PLLC is a boutique tax and advisory practice focusing on the needs of individuals and their related entities.

A key focus of the practice is to provide comprehensive, value-oriented services that meet or exceed the needs of its clients.

### Spokane County

Candidate for Commissioner

May 2020 - November 2020 (7 months)

David was a candidate for Spokane County Commissioner (District 2) and received over 112,000 votes in the November 3, 2020 general election.

### Spokane County

Candidate for Treasurer

May 2018 - November 2018 (7 months)

David was a candidate for Spokane County Treasurer and received over 93,000 votes in the November 6, 2018 general election.

### Gonzaga University

Adjunct Faculty Member

January 2011 - December 2017 (7 years)

Spokane, Washington Area

Adjunct faculty member teaching MTAX 613, "IRS Practice & Procedure", in the Master of Science in Taxation (MST) program at the Graduate School of Business.

## Moss Adams LLP

Wealth Services Partner

February 2005 - October 2010 (5 years 9 months)

Moss Adams Wealth Services offers specialized services and expertise to help businesses, company owners, families, and individuals maximize their finances, minimize taxes and risks, and strategically plan for the future.

David was a Wealth Services partner in the Spokane office. He was an active member of the Moss Adams estate planning technical group and chaired the firm's individual income tax technical team.

He was a quality control reviewer for tax issues related to trusts and estates, including generation-skipping transfer taxes, as well as private foundations.

## David Green CPA

Owner

August 2003 - January 2005 (1 year 6 months)

Tax practitioner serving individuals and their related entities.

## PricewaterhouseCoopers

Partner

October 1995 - July 2003 (7 years 10 months)

## EY

Tax Senior Manager

August 1982 - September 1995 (13 years 2 months)

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## Education

Georgetown University Law Center

LLM (Taxation), Law · (1985 - 1989)

Case Western Reserve University School of Law

JD, Law · (1979 - 1982)

Georgetown University

Bachelor of Science in Foreign Service, International

Economics · (1975 - 1979)

## Contact

[www.linkedin.com/in/mark-hawkins-34214b25](http://www.linkedin.com/in/mark-hawkins-34214b25) (LinkedIn)

## Top Skills

Tax

Income Tax

Sales Tax

## Certifications

Bar License

# Mark Hawkins

Director - State and Local Tax  
Seattle

## Summary

I am a Director in Moss Adams' State & Local Tax Practice, with a focus on income and franchise taxes. I advise clients on matters relating to nexus and the application of P.L. 86-272, conducting multi-state exposure analysis, and assisting clients through state voluntary disclosure programs. Moreover, I manage state income tax audits and assist clients in due diligence matters for both purchasers and sellers of companies - identifying items of exposure and establishing mitigation strategies on such issues.

My practice also includes advising on multi-state apportionment matters, with emphasis on the sourcing of taxpayers' sales and which receipts can be included in the overall sales factor. This includes advising on matters relating to states' throwback rules, interpreting various states' adoption of market-sourcing of receipts derived from services or intangibles, and determining whether receipts from large transactions can be included in sales factor.

I advise clients on issues involving combined-unitary returns through determining whether sufficient connections exist to necessitate a combined filing in those states where such filings are required. This consultation extends to matters involving whether to make water's edge elections to exclude certain non-US companies from the combined group.

I consult with clients on pass-through entity taxes, including multi-state withholding requirements, as well as state allowances for composite filings and state taxes imposed on the entity itself.

As a technical resource in matters of state and local income/franchise taxes, I review large multi-state client income tax returns and am a general resource for multi-state questions that arise from the firm's practice offices. I also develop the firm's training content on state and local taxes and provide alerts and draft insights on

state legislative and judicial developments for multi-state income and franchise taxes.

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## Experience

### Moss Adams LLP

Director

January 2012 - Present (9 years 8 months)

### Gonzaga University

Adjunct Professor - State and Local Tax

April 2015 - June 2019 (4 years 3 months)

Spokane, Washington Area

Adjunct professor teaching a partial semester course on state and local tax as part of the Master of Tax Program in the School of Business Administration.

### Clark Nuber

Senior Manager

July 2010 - January 2012 (1 year 7 months)

Bellevue, WA

### Ernst & Young

Manager

September 2007 - July 2010 (2 years 11 months)

Columbus, Ohio

### KPMG

Manager

September 2002 - September 2007 (5 years 1 month)

Columbus, Ohio

### Porter Wright Morris & Arthur LLP

Attorney

November 2000 - September 2002 (1 year 11 months)

### The Ohio Department of Taxation

Staff Attorney

September 1999 - November 2000 (1 year 3 months)

## Education

The Ohio State University Moritz College of Law  
J.D., Law, Taxation · (1997 - 2000)

University of Washington  
B.A., Political Science, History · (1991 - 1995)

Charles Wright Academy  
· (1987 - 1991)

## Contact

dennisphession@gmail.com

[www.linkedin.com/in/dennis-hession-a6a15511](http://www.linkedin.com/in/dennis-hession-a6a15511) (LinkedIn)

## Top Skills

Public Policy

Budgets

Public Speaking

# Dennis Hession

Dennis P. Hession, Attorney  
Spokane

## Experience

Law Offices of Dennis P. Hession  
Attorney  
2013 - Present (8 years)

City of Spokane  
Mayor, Spokane Wa  
January 2005 - December 2007 (3 years)

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## Education

Gonzaga University/Gonzaga University School of Law/University of  
Florida  
B.A./J.D./L.L.M.

## Contact

r.w.heston@hotmail.com

[www.linkedin.com/in/shelly-heston-cpa-cff-cfe-b6264833](http://www.linkedin.com/in/shelly-heston-cpa-cff-cfe-b6264833) (LinkedIn)

## Top Skills

Accounting

Tax

Financial Analysis

## Certifications

Certified in Financial Forensics (CFF®) Credential

Certified Fraud Examiner (CFE)

# Shelly Heston, CPA, CFF, CFE

Forensic Accounting and Small Business Consulting  
Spokane

## Summary

Experienced Forensic Accountant with a demonstrated history of working in the accounting industry. Skilled in Litigation Support Services, Fraud Risk Assessment, Financial Investigations, Internal Audit, Account Reconciliation, Accounting and Generally Accepted Accounting Principles (GAAP)

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## Experience

### SW Heston, LLC

#### Managing Member

June 2020 - Present (1 year 3 months)

Spokane, Washington, United States

Shelly has more than 30 years of experience in the field of accounting in both the private and public sectors. Over the past 20 years she has specialized in forensic accounting and occupational fraud investigation and prevention.

Shelly graduated summa cum laude from Eastern Washington University. She is a Certified Public Accountant (CPA), Certified in Financial Forensics (CFF) and a Certified Fraud Examiner (CFE).

Shelly served as a mentor and adjunct professor for Gonzaga University teaching fraud and forensic accounting. She received a Chief's Citizenship Award from the Spokane Police Department and a Certificate of Appreciation from the U.S. Department of Justice for her participation in the Justice for Fraud Victims Project.

### Schoedel & Schoedel CPAs, PLLC

#### Forensic Accountant

July 2011 - June 2020 (9 years)

Fraud Risk Assessment, Forensic Accounting and Financial Investigations, Litigation Support Services.

### Harper Incorporated

#### CPA/CFF, CFE

October 1998 - May 2011 (12 years 8 months)

Harper Incorporated is a boutique public accounting firm specializing in forensic accounting and litigation consulting.

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## Education

Eastern Washington University

## Contact

[www.linkedin.com/in/danielturley](http://www.linkedin.com/in/danielturley)  
(LinkedIn)

## Top Skills

Experience with NX, Catia, Pro/ENGINEER, and Inventor CAD systems

Exposure to MATLAB, LabVIEW, ANSYS, C++, and HTML

Proficiency certification in Microsoft Excel, Word, and PowerPoint

## Languages

English (Native or Bilingual)

Albanian (Limited Working)

# Daniel Turley

Mechanical Engineer at Wagstaff Incorporated  
Spokane

## Experience

### Wagstaff Incorporated

Mechanical Engineer

June 2014 - Present (7 years 3 months)

Spokane Valley, Washington

- Design casting equipment for the aluminum industry
- Support customers in installing and implementing equipment

### Brigham Young University - Idaho

Online Adjunct Instructor

April 2019 - Present (2 years 5 months)

Rexburg, Idaho

- CIT 110 Introduction to Excel

### Gonzaga University Graduate School of Business

Adjunct Instructor

January 2018 - Present (3 years 8 months)

Spokane, Washington Area

- MACC 601 Advanced Excel
- MTAX 601 Advanced Excel
- BUSN 230 Business Statistics

### Novelis

Research Mechanical Engineer

May 2013 - June 2014 (1 year 2 months)

- Researched new innovations for the aluminum casting process
- Cast aluminum alloy ingots and billets

### Moog Inc.

Mechanical Engineering Co-Op

April 2012 - May 2013 (1 year 2 months)

- Designed systems and components for the aircraft group
- Assisted in each stage of the engineering design process

### All Season Retail Services, LLC

### Office Manager

March 2010 - April 2012 (2 years 2 months)

- Managed various subcontracting projects
- Processed invoices and organize financial records

### Brigham Young University

#### Office Specialist

August 2007 - June 2008 (11 months)

- Completed projects for faculty and staff
- Acted as primary receptionist

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## Education

### Gonzaga University Graduate School of Business

Master of Business Administration (MBA), Finance

Concentration · (2016 - 2018)

### Brigham Young University

Bachelor of Science (BSc), Mechanical Engineering · (2007 - 2013)

### West Jordan High School

High School Diploma, Mathematics · (2003 - 2007)

## Contact

smithj@gonzaga.edu

[www.linkedin.com/in/joseph-smith-1bb2614](http://www.linkedin.com/in/joseph-smith-1bb2614) (LinkedIn)

## Top Skills

Financial Reporting

Financial Analysis

Accounting

## Certifications

Certified Public Accountant (CPA)

Chartered Global Management Accountant (CGMA)

# Joseph Smith

Chief Financial Officer at Gonzaga University  
Spokane

## Experience

### Gonzaga University

10 years 11 months

#### Chief Financial Officer

January 2018 - Present (3 years 8 months)

Spokane, Washington Area

#### Adjunct Professor

August 2011 - May 2018 (6 years 10 months)

Spokane, Washington area

#### Accounting

#### Associate Vice President, Finance

October 2010 - December 2017 (7 years 3 months)

Oversee Controller's Office, Budget and Financial Analysis, and Treasury functions.

### Catholic Charities of Spokane - Housing

#### Board Member/Finance Committee Chair

2013 - Present (8 years)

Spokane, WA

Catholic Charities Spokane sponsors over 20 service-enriched apartment homes for seniors, persons with disabilities and families. Our housing serves seven counties (Spokane, Stevens, Whitman, Asotin, Walla Walla, Franklin and Adams). We have a wide array of income properties to fit any income level. Many of our properties provide subsidy programs based on income.

### Early Life Speech & Language

#### Member Board of Directors/Finance Committee Chair

January 2014 - August 2019 (5 years 8 months)

Spokane, Washington Area

Early Life Speech and Language (formerly known as RiteCare of Washington) provides diagnostic and therapeutic services to children, ages two through seven, whose primary disorder is a severe delay in language or speech development.

Washington Society of CPAs  
Board Member/Secretary  
June 2014 - June 2017 (3 years 1 month)  
Bellevue, WA

The Washington Society of Certified Public Accountants is the only organization in the state of Washington dedicated to serving the professional needs of CPAs, educating consumers about CPAs and the services they provide, and encouraging students to study accounting and enter the profession.

KPMG LLP  
Senior Manager  
May 2002 - October 2010 (8 years 6 months)

Arthur Andersen  
Accountant  
2000 - 2001 (1 year)

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## Education

Gonzaga University  
Bachelor of Business Administration (B.B.A.), Accounting · (1998 - 2001)

Palomar College  
Associate's degree, General Studies · (1996 - 1998)

## Contact

[www.linkedin.com/in/diane-kiepe-92901a21](http://www.linkedin.com/in/diane-kiepe-92901a21) (LinkedIn)

## Top Skills

Estate Planning

Wealth

Dispute Resolution

# Diane Kiepe

Attorney at Douglas Eden Phillips DeRuyter & Stanyer P.S.  
Spokane

## Experience

Douglas Eden Phillips DeRuyter & Stanyer P.S.

Attorney

July 2005 - Present (16 years 2 months)

Estate Planning with simple to complex Estates; probate matters; wealth transfer; gift tax filings; dispute resolution

Douglas, Eden, Phillips, DeRuyter and Stanyer, P.S.

Attorney, Estate Planning

2005 - Present (16 years)

Estate Planning, Trusts and Probate Practice

AutoZone, Inc.

Real Estate/Construction Attorney

1995 - 2004 (9 years)

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## Education

The University of Memphis

Doctor of Law (JD)

University of Miami

LLM Taxation, Tax

## Contact

tenlyk@gmail.com

[www.linkedin.com/in/tenly-krakoff-cpa-macc-031bbb34](http://www.linkedin.com/in/tenly-krakoff-cpa-macc-031bbb34) (LinkedIn)

## Top Skills

Tax Accounting

Income Tax

Manufacturing

## Certifications

Certified Public Accountant

# Tenly Krakoff, CPA, MAcc

Director Of Operations at Sweeney Conrad, P.S.  
Kirkland

## Summary

Certified Public Accountant

Specialties: Federal income tax consulting and compliance for individuals and closely held businesses. Training and consulting on professional development, on-boarding new tax staff and various CCH software tools.

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## Experience

Sweeney Conrad, P.S.

6 years 8 months

Director Of Operations

October 2019 - Present (1 year 11 months)

Bellevue, Washington

Senior Tax Manager, Tax Operations Manager

October 2017 - Present (3 years 11 months)

Tax Manager, Tax Operations Manager

January 2015 - Present (6 years 8 months)

Gonzaga University

Adjunct Instructor - School of Business

January 2017 - May 2017 (5 months)

Spokane, Washington Area

CCH, a Wolters Kluwer business

Tax Consultant

June 2013 - January 2015 (1 year 8 months)

Delivering exceptional customer training, customer consulting, developing and updating customer training material and working on various other projects.

Currently training with the CCH Learning & Development Academy, School of Tax.

Also providing training and consulting on ProSystem fx Tax, Scan with AutoFlow, Adobe Acrobat and the ProSystem PD Flyer among other CCH tax products and services.

### Berntson Porter & Company, PLLC

#### Senior Tax Staff

January 2011 - June 2014 (3 years 6 months)

A broad range of tax planning, tax compliance and consulting on financial and business matters for closely held businesses, executives and high net worth individuals including Partnership, S Corporation, C Corporation, Trust, Estate, Gift and Individual income tax returns with a focus in various industries including Washington wineries, construction, real estate, manufacturing & distribution, and high net worth individuals.

Contributing writer to the Berntson Porter manufacturing and distribution blog - The Bottom Line.

### Townshend Cellar, Inc.

#### Accountant

June 2008 - December 2010 (2 years 7 months)

### Lone Canary Winery

#### Accountant

August 2006 - December 2010 (4 years 5 months)

### Fruci & Associates, PS

#### Tax Accountant (Intern)

January 2009 - April 2009 (4 months)

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## Education

### Gonzaga University

Master of Accountancy · (2007 - 2010)

### Gonzaga University

· (2007 - 2010)

### Gonzaga University - School of Business Administration

BBA, MAcc, Tax Accounting · (2007 - 2010)



## Contact

[www.linkedin.com/in/lyle-spencer-657a1510](http://www.linkedin.com/in/lyle-spencer-657a1510) (LinkedIn)  
[lylespencer.blogspot.com/](http://lylespencer.blogspot.com/) (Blog)

## Top Skills

Microsoft SQL Server

SQL

C

## Certifications

Microsoft Certified Professional

# Lyle Spencer

Data Architect and Adjunct Instructor at Gonzaga University  
Moscow

## Summary

Lyle Spencer has served as Data Warehouse Administrator and Data Architect at Gonzaga University since August 2013. Previously Lyle was a senior consultant with Sungard/ellucian specializing in Business Intelligence/Analytics. Also Lyle is currently an Adjunct Instructor at the Gonzaga School of Business delivering instruction on the subject of Advanced Analytics. Lyle has 20+ years of experience turning data into information and holds a BS in MIS from California State University, Long Beach.

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## Experience

### Gonzaga University

8 years 1 month

#### Data Architect

September 2017 - Present (4 years)

Spokane, Washington Area

Organize data at the macro and micro level. Lead data governance efforts. Discover and coordinate new efforts in Unstructured Data, AI/machine learning, interactive data visualization.

#### Data Warehouse Administrator

August 2013 - Present (8 years 1 month)

Excited to join the team at Gonzaga in their Data Warehouse Implementation

### Gonzaga University Graduate School of Business

#### Adjunct Instructor

January 2019 - Present (2 years 8 months)

Spokane, Washington Area

Spring 2019: MACC 622 - Advanced Analytics

### Ellucian

#### Senior Functional Consultant

June 2011 - August 2013 (2 years 3 months)

As the number one provider of higher education ERP software I help with the delivery of training and strategic consulting for usage of our Operational Data Store and Enterprise Data Warehouse products and how to leverage our products with popular reporting tools such as Cognos, Argos. I am also proud to say that often after delivering training and strategic/tactical advising clients have repeatedly requested my direct assistance in the creation of solutions.

## University of Idaho

### Senior Developer

October 2005 - June 2011 (5 years 9 months)

Support Financial Aid and Admissions, providing technology solutions and support

Create solutions starting with initial identification of a business need, through development, testing and final implementation

Create and implement data exchange between heterogeneous systems (e.g. Banner, Talisma CRM, Oracle, MS SQL Server)

Create, support, implement and maintain solutions that support business stakeholders and the greater mission of the University of Idaho

Multiyear Summit and SETA conference presenter

Analytics creation and maintenance using various technology and tools including SQL, PL/SQL, Pro\*C, PL/SQL Developer

## Acts Automation, Inc.

### Systems Engineer

2003 - 2005 (2 years)

Extensive experience in custom implementations of GoldMine CRM software

Prepared needs analysis and project planning for clients

Data mining and reporting using tools such as Crystal Decisions

Installation, administration of MS SQL Server 7/2000 and other RDMS

Project management including coordinating with 3rd party vendors and in house IT

## OHS Health & Safety Services Inc

### Information Technology Engineer

January 2000 - January 2003 (3 years 1 month)

Migrated company network from a peer to peer win9x network to a secure domain controlled Windows 2000 network

Implemented Exchange 2000 server for enterprise communication and scheduling

Implemented MS Internet Information Services 5.0 to host company website

Network administration and general computer support  
Created proprietary programs and databases to streamline workflow using  
Visual Basic, ColdFusion, MS Access, MS SQL Server 2000

### Morgan Stanley

Information Technology Analyst

January 1999 - January 2000 (1 year 1 month)

Migrated a collection of insecure Windows 9x machines to a secure domain  
controlled Windows 2000 network.

Conducted asset performance analysis and compilation of research for client  
presentation

Great experience working with the #2 brokerage firm in the world

### Merrill Lynch

Information Technology Analyst

January 1998 - January 1999 (1 year 1 month)

Supported top Newport Beach broker team in all aspects of technology

Implemented CRM software (Goldmine) specially modified for working in  
finance in an enterprise environment.

Gained valuable experience working with the #1 brokerage firm in the world

### Kinko's

Computer Services Manager

January 1996 - January 1998 (2 years 1 month)

Administered and maintained a network of PC and MAC computers.

Responsible for financial tracking and reporting.

Extensive training in Desktop Publishing and pre-press work.

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## Education

Orange Coast College

degree, Management of Information Systems

North Idaho College

degree, Management of Information Systems

California State University, Long Beach

BS Management, Information Systems; e-commerce

## Contact

machado.dav@gmail.com

www.linkedin.com/in/david-machado (LinkedIn)

davidjmachado.com (Personal)

## Top Skills

Python

Machine Learning

Data Analysis

## Honors-Awards

Gonzaga University School of Business Academic Excellence Award

Washington State Top Ten Cumulative CPA Exam Score

# David Machado

Data Science & Analytics | Business & Finance | CPA  
Spokane

## Summary

I operate at the intersection of business operations, finance, and data. I have extensive experience in financial analysis, accounting, and business operations. I augment this traditional financial experience with technical skills in applied data science. Through this combination of skills and experience, I connect the dots from raw data to financial and operational significance and synthesize this analysis into insights and strategic recommendations.

Skills: Machine learning, data mining, financial analysis, business analysis, data analysis, data visualization, financial modeling, statistical analysis, forecasting

Tools: Python (including NumPy, Pandas, scikit-learn, Keras), Excel, SQL, Tableau

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## Experience

Automattic

Business Analytics Engineer

May 2018 - Present (3 years 4 months)

Avista

Senior Regulatory Analyst

January 2015 - May 2018 (3 years 5 months)

Spokane, Washington Area

- Perform business-specific research, analyze data, interpret results, and make recommendations that align with Company policies and initiatives

- Complete ad-hoc quantitative and qualitative analyses to support corporate objectives, management decision-making, and comply with regulatory agencies

- Led the creation of written work product supporting the cost effectiveness of a \$5 million capital investment, resulting in approximately \$500,000 of revenue for the company

- Implemented responsive model to streamline comparison of forecast and actual capital investment activity, resulting in efficiency improvements of at least 75 percent

## Itron

### Senior Accountant, External Reporting

November 2012 - January 2015 (2 years 3 months)

Spokane, Washington Area

- Liaised with all levels of management to gather financial data and analyze, synthesize, and summarize data into information presented in financial statement analyses and footnote disclosures

- Researched and analyzed technical accounting matters and non-routine transactions and documented conclusions, in order to achieve compliance with Securities and Exchange Commission (SEC) and Financial Accounting Standards Board (FASB) rules and regulations

- Executed annual goodwill impairment testing, including gathering and analyzing business line data, implementing Itron's initial annual qualitative screen for impairment, and reviewing the valuation expert's discounted cash flow and market multiple valuation models

- Coordinated, maintained, and improved financial statement XBRL tagging, including the reduction of custom tags by over 35%

## Deloitte

### Audit Senior

September 2010 - November 2012 (2 years 3 months)

Greater Seattle Area

- Managed and facilitated day-to-day audit fieldwork, including management of up to three staff members, as the lead senior and co-senior, respectively, on two audit engagements of SEC registrants

- Researched complex technical accounting issues (including multiple deliverable revenue recognition, stock-based compensation, and foreign currency impacts on the presentation of the statement of cash flows) and

assessed clients' application of accounting treatment for compliance with GAAP and financial reporting requirements

- Substantiated over \$150 million of cost of goods sold using predictive audit analytics
- Performed financial statement trend analysis, including income statement and balance sheet trend analysis and analysis of performance against budget
- Evaluated the design, implementation and effectiveness of internal controls over financial reporting for manufacturing, traditional and online retail, and technology clients, as required by the Sarbanes-Oxley Act
- Presented findings of analysis, evaluation, and research to both client and internal management and proposed further action

Justice for Fraud Victims Project  
Forensic Examination Team Member  
January 2010 - May 2010 (5 months)  
Gonzaga University - Spokane, WA

- Participated in a three member team conducting a forensic examination for a local not-for-profit organization, substantiating over \$18,000 of losses to the organization
- Served as team's primary editor of the forensic report and two other professional work products
- Delivered a forensic report to our client, which resulted in conviction of the suspect and court ordered restitution and penalties

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## Education

Gonzaga University  
Bachelor's Degree, Accounting and Finance · (2006 - 2010)

Lewis University  
Master's Degree, Data Science - Computer Science  
Concentration · (2015 - 2017)

## Contact

[www.linkedin.com/in/greg-marshall-6a5243139](http://www.linkedin.com/in/greg-marshall-6a5243139) (LinkedIn)

# Greg Marshall

National Training Specialist - NCUA  
Spokane

## Experience

### NCUA

National Training Specialist  
October 1991 - Present (29 years 11 months)

### Trout Unlimited

Board Member  
December 2019 - Present (1 year 9 months)  
Spokane, Washington, United States

### Lewis & Clark High School

4 years 4 months  
Assistant varsity basketball coach  
May 2017 - Present (4 years 4 months)  
Spokane, Washington, United States

Assistant varsity basketball coach  
May 2017 - May 2017 (1 month)

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## Education

### Gonzaga University

Bachelors in Business Administration, Finance · (1987 - 1991)

### Billings Central Catholic High School

· (1984 - 1987)

## Contact

[www.linkedin.com/in/patrick-mcnulty-4b67167](http://www.linkedin.com/in/patrick-mcnulty-4b67167) (LinkedIn)

# Patrick McNulty

Attorney at Randall | Danskin, P.S.  
Spokane

## Experience

Randall | Danskin, P.S.

7 years 1 month

Principal

January 2016 - Present (5 years 8 months)

Primary practice areas include: Taxation; Business Planning & Transactions; and Estate Planning, Probate & Trusts

Licensed to practice in Washington and Idaho.

Email Address: [pwm@randalldanskin.com](mailto:pwm@randalldanskin.com)

Associate Attorney

August 2014 - January 2016 (1 year 6 months)

Spokane Young Professionals (SYP)

Board Member

2014 - 2016 (2 years)

Holland & Hart LLP

Associate Attorney

August 2010 - August 2013 (3 years 1 month)

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## Education

University of Washington

Master of Laws (LLM), Taxation · (2013 - 2014)

Gonzaga University School of Law

Doctor of Law (JD) · (2007 - 2010)

University of Notre Dame - Mendoza College of Business

Bachelor of Business Administration (B.B.A.), Business Administration and Management, General · (2002 - 2006)

## Contact

mmr0016@mix.wvu.edu

[www.linkedin.com/in/mariericeslaineps](http://www.linkedin.com/in/mariericeslaineps) (LinkedIn)

## Top Skills

Internal Audit  
Internal Controls  
Fraud

## Languages

Chinese (Elementary)  
Spanish (Limited Working)

## Certifications

Certified Fraud Examiner (CFE)  
Certified Internal Auditor (CIA)

## Honors-Awards

Outstanding Achievement in Outreach/Community Service  
Chief's Citizen Award  
Limited Commission  
Ritchie-Jennings Scholarship  
Fleming Doctoral Accounting Research Scholarship

## Publications

An Examination of the Justice for Fraud Victims Project in Spokane, WA  
Disaster Recovery for Event Planning

# Marie Rice

Anti-Fraud Professional and Educator  
Albany

## Summary

Experience in the trifecta: behavioral research pipeline in management controls, nearly 10 years' teaching, and 4 years' service as a program coordinator. Research and teaching supported by 20+ years' practical experience in IT audit, data analytics, tests of business processes and management controls, internal audit, and forensic accounting.

Courses taught-to-date: Financial accounting, audit, AIS, data analytics in accounting, fraud, forensic accounting

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## Experience

Siena College  
Assistant Professor  
July 2021 - Present (2 months)

West Virginia University  
Graduate Assistant/Instructor  
August 2017 - July 2021 (4 years)

- Accounting Information Systems instructor (ACCT 321, ACCT 322)
- o Assisted with content redesign to increase student competency in data analytics via Excel, SQL, IDEA, Tableau, and PowerBI
- Research interests:
  - o Management/internal controls
  - o Accounting information systems
  - o Internal audit
  - o Workplace deviance and fraud
  - o Judgement and decision-making

Sláine, PS Outsourced Internal Audit, Compliance and Controls, and Forensic Accounting Services  
Principal  
2010 - 2018 (8 years)

Bringing Balance to Business.

Sláine understands that People are drivers of every organization and that their influence over processes and technology have a significant impact on the organization's ability to achieve its objectives. When there is balance, employees are happier and so are customers, making the organization more successful and more profitable. We facilitate an environment that promotes the organization's mission and achieves that balance through Business Consulting, Risk and Advisory, Compliance and Controls Consulting, and Outsourced Internal Audit Services.

### Whitworth University

Adjunct Faculty

2012 - 2017 (5 years)

- Financial accounting
- Audit, adult education
- Occupational Fraud & Abuse

### Gonzaga University

Adjunct Faculty

2010 - 2017 (7 years)

Coordinated the Justice for Fraud Victims Project (spring 2013 - summer 2017)

- Financial Accounting
- Fraud & Forensic Examination
- Forensic Accounting Lab
- One of the founding members of the Justice for Fraud Victims Project

### Ambassador Groups, Inc.

Risk and Compliance

2010 - 2014 (4 years)

- Led the Risk, Compliance, Legal, and Audit functions of a publicly traded company
- Trusted advisor to senior leadership and audit committee
- Increased transparency by transforming compliance from solely Sarbanes-Oxley 404 testing to full governance/enterprise risk management/compliance-focused function
- Expense system implementation to increase reporting accuracy and timeliness
- Managed due diligence for divestitures of China operations and U.S. subsidiary

Spokane Chapter of the ACFE  
Past President  
2008 - 2013 (5 years)

Heiskell MacGillivray & Associates  
Consultant  
2007 - 2010 (3 years)

- Assisted in the management of litigation support services and servicing its clientele, including acting as an expert witness
- Delivered testimony in a fraudulent asset transfer case that was quoted in the court's decision
- Performed assurance, financial statement compilation, write-up, and consulting services for construction, real estate, agricultural, and nonprofit clients

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## Education

West Virginia University

Doctor of Philosophy - PhD (anticipated), Accounting · (2017 - August 2021)

The Institute of Internal Auditor's Vision University

Executive training for Chief Audit Executives · (2013 - 2013)

Utica College

MS, Economic Crime Management · (2009 - 2011)

Eastern Washington University

BA, Professional Accountancy · (2003 - 2005)

## Contact

[www.linkedin.com/in/lenore-romney-86a95525](http://www.linkedin.com/in/lenore-romney-86a95525) (LinkedIn)  
[www.romneyforensics.com](http://www.romneyforensics.com)  
(Company)  
[spokanenorthernrotary.org](http://spokanenorthernrotary.org) (Other)  
[www.spokane-fraud.org](http://www.spokane-fraud.org) (Other)

## Top Skills

Forensic Accounting  
Certified Fraud Examiner  
Business Valuation

## Certifications

Certified Valuation Analyst  
Certified Fraud Examiner  
Certified Public Accountant

# Lenore Romney

Member, Owner at Romney Financial Forensics, LLC  
Spokane-Coeur d'Alene Area

## Summary

Finding solutions to economic loss questions for over twenty five years! My practice focuses on the following services: expert witness and damages consultant, fraud prevention and investigation, business valuation, forensic accounting, and investigation of allegations of financial exploitation of vulnerable adults. I have testified as expert witness in state and federal courts in WA, ID, CA, and MT, and worked with attorneys representing both plaintiffs and defendants.

Credentials: Certified Public Accountant, Certified Fraud Examiner, and Certified Valuation Analyst.

Economic damages calculations include Personal Injury, Wrongful Death, Business Interruption and Lost Profits; Experienced in cases involving defined benefit pension plans, such as PERS and FERS; alter ego/piercing the corporate veil; investigation of embezzlement, financial exploitation; internal controls assessment for fraud prevention; insurance claim consulting.

Learn more at [www.romneyforensics.com](http://www.romneyforensics.com).

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## Experience

Romney Financial Forensics, LLC

Member, Owner

June 2017 - Present (4 years 3 months)

Spokane, WA

Providing consulting services in the areas of forensic accounting and expert witness, fraud prevention and investigation, and business valuation.

Rotary Club of Spokane North

President

2018 - 2019 (1 year)

HMA CPA, P.S.  
CPA, Shareholder  
September 2003 - June 2017 (13 years 10 months)  
Spokane, Washington Area

Anderson ZurMuehlen  
Shareholder  
1995 - 2003 (8 years)  
Helena, Montana

Deloitte Haskins + Sells  
Senior Accountant-Auditor  
September 1984 - December 1987 (3 years 4 months)  
Morristown, New Jersey

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## Education

Case Western Reserve University  
BS, Management/Accounting · (1980 - 1984)

## Contact

kevins@hmacpa.com

[www.linkedin.com/in/kevin-sell-b27994a](http://www.linkedin.com/in/kevin-sell-b27994a) (LinkedIn)

[www.hmacpa.com](http://www.hmacpa.com) (Company)

## Top Skills

Tax

Income Tax

Estate Planning

## Certifications

Certified Public Accountant

# Kevin Sell

Owner - HMA CPA, PS

Spokane

## Summary

Kevin is a tax specialist with over 35 years experience working with businesses and high net worth individuals to minimize income and estate taxes. He is active in the community, having served on several not for profit boards, and is Past President of the Spokane Estate Planning Council.

Specialties: Tax expertise for mid sized businesses and their owners, estate planning and accounting for income taxes.

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## Experience

HMA CPA PS

Shareholder

October 2009 - Present (11 years 11 months)

Gonzaga University

Adjunct Professor - Masters of Taxation/Masters of Accounting Programs

June 2011 - Present (10 years 3 months)

Accounting for Income Taxes - Calculating current and deferred income taxes for US GAAP entities

Moss Adams LLP

Tax Partner

August 1993 - October 2009 (16 years 3 months)

BDO USA, LLP

Tax Manager

January 1988 - July 1993 (5 years 7 months)

Johnson & Shute, CPA's

Staff Accountant

July 1985 - December 1987 (2 years 6 months)

Staff Accountant

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## Education

University of Washington - Michael G. Foster School of Business

Gonzaga University

Gonzaga University

## Contact

[www.linkedin.com/in/william-simer-b801266](https://www.linkedin.com/in/william-simer-b801266) (LinkedIn)

## Top Skills

Tax

Accounting

Non-profits

# William Simer

Retired at Eide Bailly LLP  
Spokane

## Summary

Experienced Shareholder with a demonstrated history of working in the accounting industry. Skilled in Nonprofit Organizations, Cash Flow, Tax Preparation, Business Planning, and Internal Audit. Strong entrepreneurship professional with a B.A. in Business Administration focused in Professional Accounting from Eastern Washington University.

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## Experience

### Eide Bailly LLP

37 years 9 months

#### Retired

May 2021 - Present (4 months)

Spokane, Washington, United States

After 37 years and 6 months I've finally "graduated" from public accounting. Thankful to my colleagues at Eide Bailly LLP, they made my career there something I will never forget.

#### Partner

June 2014 - April 2021 (6 years 11 months)

It's official! My firm, McDirmid, Mikkelsen & Secrest, has joined the regional accounting firm of Eide Bailly LLP. I am proud to become part of this highly regarded firm that believes in its people, and in delivering exceptional service. Give me a call and I can share more about this exciting news – or check out our new website at [www.eidebailly.com](http://www.eidebailly.com)!

#### Partner

December 1983 - April 2021 (37 years 5 months)

Spokane, Washington Area

### Gonzaga University

#### Adjunct Professor

April 2021 - Present (5 months)

United States

Washington State Society of CPA's  
Past Chair of the Board  
June 2012 - Present (9 years 3 months)

Eastern Washington University Foundation  
Past Board Chair  
2009 - May 2016 (7 years)  
Cheney, WA

Inland Northwest Community Foundation  
Past Board Member  
July 2010 - June 2015 (5 years)  
Spokane

McDirmid, Mikkelsen & Secrest, P.S.  
Shareholder  
December 1983 - June 2014 (30 years 7 months)

The Fox Theater  
Former Board member and Past President  
2000 - 2007 (7 years)

Spokane Symphony  
Past Board Chair  
1995 - 2005 (10 years)

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## Education

Eastern Washington University  
B.A. in Business Administration, Professional Accounting · (1976 - 1978)

Rogers High School  
· (1971 - 1974)

## **Darci A. Smith, CPA**

1521 N. Argonne Rd, #C363  
Spokane Valley, WA 99212  
(509) 928-2185 (home)  
(509) 850-7120 (cell)  
J\_dsmith@ymail.com

### **EDUCATION:**

Montana State University, Bozeman, Montana  
**Master's of Professional Accountancy (2002)**

Montana State University, Bozeman, Montana  
**Bachelor of Science in Business, Accounting Option (2001)**

### **PROFESSIONAL CERTIFICATION:**

Certified Public Accountant: September 2005 (Colorado)

### **TEACHING EXPERIENCE:**

National Criminal Investigator Training Academy  
Resident Course Developer/Instructor (2008-2011)

Parkridge Baptist Church  
Sunday School teacher of third - fifth grade students (2007)

First Baptist Boynton Beach Church  
Sunday School teacher of second and third grade students (2005-2006)

### **BUSINESS EXPERIENCE:**

**Internal Revenue Service, Criminal Investigation, Special Agent (10/2002-Present)**  
(Special Agent Trainee/Intern from 7/2001-10/2002)

- Duly sworn law enforcement officer responsible for the enforcement of tax, money laundering and Bank Secrecy laws.
- Gather evidence of criminal activity through interviews, financial analysis, computer research, and subpoenas/summons.
- Analyze accounting records, and reconstruct taxable income figures through means of both direct and indirect methods of proof.
- Compile spreadsheets and schedules reflecting reported and unreported income, disposition of proceeds, deductible expenses, bank account analysis, and tax due calculations.

- Conduct enforcement operations such as search warrants on businesses and residences to obtain evidence of criminal activity, as well as conducting arrest warrants after an indictment has been signed.
- Testify before the Grand Jury and trial juries, and participate in various other court related hearings.
- Act as the Bankruptcy Fraud Coordinator for the IRS-Criminal Investigations Eastern District of Washington

**Wittich Law Offices, Legal Secretary/Bookkeeper (10/98-5/99 & 8/99-7/01)**

- Typed legal documents and other correspondence
- Created various spreadsheets used in court to support litigated figures
- Legal research
- Internet research
- Bookkeeping and payroll tax preparation for three entities

**Furnace Creek Inn & Resort, Accounting Clerk II (5/99-8/99)**

- Reconciled credit card and cash bank accounts for two large resorts.
- Recorded Daily Payroll, and made reports for department heads.
- Counted and verified inventory of the shops and stores within the resorts.
- Counted money, cashed checks, gave change, and made daily deposits.

Computers: Microsoft Word, Excel, Powerpoint, Access, Microsoft Money, Quickbooks, and working knowledge of the Internet

**HONORS/AWARDS:**

- Outstanding Law Enforcement Officer Award (2007)
- Internal Revenue Service, Criminal Investigation, Performance Award (2005-2016)
- Sharpshooter Award (2003 & 2006)
- Certificate of Appreciation from Fort Lauderdale, Florida Us Attorney's Office (2004)
- Frank Preston Scholarship for academic achievement (2000)

**VOLUNTEER/OTHER ACTIVITIES:**

- Finished several half-marathon road/trail races throughout the Country (2011-2015)
- Firearms Instructor for the IRS (2006-Present)
- Member of Valley Christian School Board of Directors (2016)
- Volunteer (application pending) with Spokane County Regional Animal Protection Service (2016)

## Contact

[www.linkedin.com/in/jennifer-smith-cpa-a151209](http://www.linkedin.com/in/jennifer-smith-cpa-a151209) (LinkedIn)

## Top Skills

Tax

Financial Reporting

Accounting

## Certifications

Certificate of Specialization in Leadership and Management

Certificate in Negotiation Mastery

Certificate in Leadership Principles

Certificate in Management Essentials

Certified Public Accountant

# Jennifer Smith, CPA

Finance professional inspired by continual learning and integrity of work.

Spokane-Coeur d'Alene Area

## Summary

Maximize value with complete and accurate reporting. Follow simple and standard procedures. Communicate clearly and concisely.

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## Experience

Schweitzer Engineering Laboratories (SEL)

Senior Finance Manager - Tax

June 2021 - Present (3 months)

United States

Clearwater Paper Corporation

10 years 11 months

Senior Tax Manager, Head of Tax

September 2019 - June 2021 (1 year 10 months)

Spokane, Washington Area

- Head of tax role managing department (interim role March 2019 – August 2019)
  - Managed department budget
  - Prepared external communications for earnings release and SEC disclosures
  - Delivered team performance review results
  - Managed consulting relationships
  - Responsible for SOX controls
  - Coordinated responses to external audit
  - Prepared board of directors communications
- Prepare and review provision for income taxes and related disclosures accordance with ASC 740
- Prepare and review corporate returns for Federal and State jurisdictions
- Research and planning associated with corporate returns for Federal and State jurisdictions
- Manager of Federal and State income tax audits within multiple jurisdictions

Tax Manager

March 2017 - September 2019 (2 years 7 months)

## Spokane, Washington Area

- Prepare and review provision for income taxes and related disclosures accordance with ASC 740
- Prepare and review corporate returns for Federal and State jurisdictions
- Research and planning associated with corporate returns for Federal and State jurisdictions
- Manager of Federal and State income tax audits within multiple jurisdictions
- Facilitated focus groups for Finance department “Insight” survey and presented actionable plan to senior leadership team

### Tax Supervisor

April 2016 - March 2017 (1 year)

- Preparation, review, research and planning associated with corporate returns for Federal and State jurisdictions
- Preparation and review of Provision for Income Taxes in accordance with ASC 740/FAS 109
- Manager of Federal and State income tax audits with multiple jurisdictions
- Trained and mentored entry level staff

### Tax Senior Accountant

May 2013 - March 2016 (2 years 11 months)

- Preparation, review, research and planning associated with corporate returns for Federal and State jurisdictions
- Preparation and review of Provision for Income Taxes in accordance with ASC 740/FAS 109
- Manager of Federal and State income tax audits with multiple jurisdictions
- Managed state RAR compliance for 3 years of filings
- Trained and mentored entry level staff

### Tax Accountant III

April 2012 - May 2013 (1 year 2 months)

- Preparation, review, research and planning associated with corporate returns for Federal and State jurisdictions
- Preparer of Provision for Income Taxes in accordance with ASC 740/FAS 109
- Manager of Federal and State Income Tax audits with multiple jurisdictions
- Sales and use tax compliance across multiple jurisdictions
- Trained and mentored entry level staff

### Tax Accountant II

August 2010 - April 2012 (1 year 9 months)

- Preparation, review, research and planning associated with corporate returns for Federal and State jurisdictions
- Preparer of Provision for Income Taxes in accordance with ASC 740/FAS 109
- Sales and use tax compliance across multiple jurisdictions
- Completed BNA Fixed Asset implementation for approximately 10,000 assets across multiple companies and books of accounting

### Gonzaga University - School of Business Administration

Adjunct Instructor

August 2017 - December 2017 (5 months)

Spokane, Washington Area

Course Taught: Fall 2017 Masters of Tax, Accounting for Income Taxes

### BDO

Tax Associate

September 2007 - July 2010 (2 years 11 months)

- Federal and State Income Tax Compliance for individuals, Partnerships, Corporations and S-Corporations
- Compliance filings for non-profit clients
- Review Engagements

### Peterson Sullivan PLLC

Associate - General Practice

July 2006 - June 2007 (1 year)

- Federal and State tax compliance for individuals and Corporations, S-Corporations, Partnerships, and Trusts
- Audits, Compilations, Reviews
- Non-Profit filing compliance

### KHQ-TV

Summer Intern

2004 - 2004 (less than a year)

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## Education

Gonzaga University

BA, Accounting · (2002 - 2006)