

ABOUT THE AUTHORS



Allison McLeod

Professor McLeod is currently a full-time Senior Lecturer at the University of North Texas, teaching classes in Corporate Income Taxes, Individual Taxes, Tax Research, Ethics and Financial Accounting. She also practices law part-time with the Dallas firm Grable Martin Fulton and taught as an adjunct professor at the University of North Texas College of Law. Prior to Professor McLeod going into academia, she worked for 18 years in industry and in a Big Four accounting firm. Professor McLeod earned a law degree from Baylor School of Law, and an LL.M. degree in Taxation from Southern Methodist School of Law. She has been a licensed CPA since 1993 and has been licensed to practice law since 1992. Professor McLeod has enjoyed teaching live ethics course to CPAs since 2011 and is the owner of www.cpaethicsonline.com, which offers on-line self-study courses to CPAs.



Barbara Weltman

Barbara Weltman, JD, has written extensively on a wide variety of tax, small business, and financial planning matters for both professionals and the general public. The Wall Street Journal called her “the guru of small business taxes.” She is the co-author, along with Sidney Kess, of CCH’s Individual and Small Business Tax Planning Guide and CCH’s Retirement Planning Guide and a number of self-study programs for CCH. She is publisher of Big Ideas for Small Business®, maintains a small business information Web site at www.barbaraweltman.com, and is the host of Build Your Business Radio. Ms. Weltman is a graduate of Brooklyn Law School.



Gary Cokins

Gary Cokins is an internationally recognized expert, speaker, and author in performance improvement systems and advanced cost management.

Gary received a BS degree with honors (Tau Beta Pi; Alpha Pi Mu) in Industrial Engineering/Operations Research from Cornell University in 1971. He was two year varsity football letterman. He received his MBA with honors (Beta Gamma Sigma) from Northwestern University's Kellogg School of Management in 1974.

Gary began his career as a strategic planner with FMC Corporation and subsequently served as Financial Controller and Operations Manager with FMC's Link-Belt division. In 1981 Gary began his management consulting career first with Deloitte Consulting. Next with KPMG, Gary was trained on activity-based costing (ABC) by Harvard Business School Professors Robert S. Kaplan and Robin Cooper. With KPMG working with Dr. David Norton, Gary was also involved with initial research that led to the development of the Balanced Scorecard. Prior to joining SAS, Gary headed the National Cost Management Consulting Services for Electronic Data Systems (EDS). In 1996 Gary joined ABC Technologies that was acquired in 2002 by SAS, a leading provider of enterprise performance management and business analytics software headquartered in Cary, North Carolina. At SAS he was a principal consultant and retired in 2012.

Mr. Cokins has participated and served on committees including: CAM-I, the Supply Chain Council, the International Federation of Accountants (IFAC), the Institute of Management Accountants, the AICPA, and the American Association of Accountants (AAA).



James R. Hamill

Dr. Hamill is the Director of Tax Practice at Reynolds, Hix & Co., P.A., in Albuquerque, New Mexico. He is the author of more than 36 CPE courses and more than 100 articles in professional tax journals and writes a weekly column on tax issues for the Albuquerque Journal. He has lectured on structuring tax

transactions throughout the country for international CPA firms, State CPA Societies, and numerous other organizations. He has developed and instructed webinars on a variety of tax topics over the past 10 years. He is a CPA in New Mexico, a past Chair of the New Mexico Society of CPAs, and has 30 years of experience in tax practice.



Klaralee Charlton

Klaralee Charlton is a Shareholder with Katz, Look & Onorato, P.C. She practices fiduciary tax, estate administration, and business transactional law. As part of her practice, Ms. Charlton guides clients through the process of administering a loved one's estate including the collection, valuation, management and transfer of assets including financial accounts, real estate, and business interests with a focus on minimizing estate and income tax liability. She also works closely with trustees of ongoing trusts to ensure compliance and prepares clients' fiduciary income tax returns annually.

Klaralee has written and lectured on topics including estate and gift tax, fiduciary income tax reporting and U.S. regulations governing the valuation of small family businesses. She is an active member of the Colorado Bar Association, Tax Section and the Greater Denver Tax Counsel Association.

She earned her J.D. in 2011 from the University of Utah, S.J. Quinney College of Law, her LL.M. in Tax Law from the University of Denver in 2013, and her B.A. in political science in 2009 from Bryn Mawr College. She is admitted to practice in both Colorado and Montana.



Lynn Fountain

Lynn Fountain has over 38 years of experience spanning public accounting, corporate accounting and consulting. 20 years of her experience has been working in the areas of internal and external auditing and risk management. She is a subject matter expert in multiple fields including internal audit, ethics, fraud evaluations, Sarbanes-Oxley, enterprise risk management, governance, financial management and compliance. Lynn has held two Chief Audit Executive (CAE) positions for international companies.

In one of her roles as CAE, she assisted in the investigation of a multi-million-dollar fraud scheme perpetrated by a vendor that spanned 7 years and implicated 20 employees. The fraud was formally investigated by the FBI and resulted in 5 indictments estimating a \$13M fraud loss.

Ms. Fountain is currently engaged in her own consulting and training practice. She is a highly sought-after trainer and international speaker. In addition, Ms. Fountain has assisted numerous companies with enterprise risk management frameworks, internal audit processes and financial accounting. She also serves as a discussion leader for the AICPA for numerous classes finance, accounting and risk management topics.

Ms. Fountain is the author of three separate technical books. Her first book released in 2015 by the Institute of Internal Auditors Foundation is entitled "Raise the Red Flag – The Internal Auditors Guide to Fraud Evaluations". Her second book "Leading the Internal Audit Function" was released in October 2015 by Taylor & Francis Publications. This book serves as the initial launch for a series of leading practice internal audit and information technology publications. Her third book "Ethics and the Internal Auditor's Dilemma" was released in December 2016.

Ms. Fountain obtained her BSBA from Pittsburg State University and her MBA from Washburn University in Kansas. She has her CPA, CGMA, CRMA credentials.



Paul J. Winn

Paul J. Winn, CLU, ChFC has over thirty years experience in the life insurance and investment industry. As well as fifteen years as a financial writer, editor, and trainer. Paul has worked for Mutual Life Insurance Company of New York, Security Mutual Life Insurance Company, Principal Financial Group, and the Maryland Financial Corporation.

Paul is a Published book author, writer & editor of major mutual life insurance company's agent-training "university", and the creator of more than 100 training courses in computer-based training, print and scripted classroom formats.



Paul Jorgensen

Paul has over 25 years of legal practice and business experience. Paul founded and currently heads The Jorgensen Law Firm PLLC, a Washington D.C. intellectual property and contract law firm. Prior to this, Paul was intellectual property and contract counsel at Patton Boggs LLP, Senior Intellectual Property Counsel at Choice Hotels International, Inc., and an associate with Venable, Baetjer, Howard & Civiletti. Through this experience, Paul has helped individual, organization and corporate clients with their domestic and international trademark, copyright, trade name, trade secret and domain name matters, and has designed and negotiated hundreds of successful contracts and licenses.

Paul teaches several different courses to lawyers and non-lawyers aimed at demystifying legal structures and writing. He teaches regularly at the Dubai Chamber of Commerce, the American Law Institute CLE, myLawCLE, Georgetown University, Georgetown University Law Center, the International Trademark Association, Rossdale CLE, Strafford Publications and numerous other professional groups.



Salvatore Collemi

Salvatore A. Collemi, CPA is the Managing Member and Founder of Collemi Consulting and Advisory Services, LLC where he relies on over two decades of global business experience to guide U.S. and International public accounting firms, litigation attorneys, valuation experts, the C-suite and related institutions that support the profession in order to promote and enhance audit quality.

His practice provides outsourced high-level strategic and technical accounting & auditing guidance. Services include a full range of U.S. and International accounting & auditing consultations, technical reviews of financial statements and workpapers, AICPA Peer Review & PCAOB Inspection preparation, perform internal inspections, customized CPE training, independence & ethics consultations, etc. Salvatore is also a keynote speaker at company retreats and conferences. His past work experience at the U.S. Securities and Exchange Commission and the AICPA, combined with his previous roles as external auditor and technical partner to both national and international public accounting firms, gives

him a keen understanding into the mindset of both regulators and standard-setters that he shares with his clients.

As a recognized subject matter expert on International Financial Reporting Standards (IFRS), Salvatore was named by the AICPA as an official participant in the development and review of IFRS questions for the Uniform CPA Examination and served as the IFRS Expert-at-Large for the AICPA Board of Examiners Content Committee from 2011-2014. Salvatore also served as AICPA liaison to the International Federation of Accountants (IFAC) Transnational Auditors Committee and Global Peer Review Subcommittee to assist in the development of their international quality assurance review program.

For more information about Salvatore, visit Collemi Consulting & Advisory Services, LLC and LinkedIn.



Tara Lamphier

Tara Lamphier is a CPA at Muto, Vollucci & Company in Rhode Island with 10 years of experience. Prior to becoming a CPA, Tara was a Senior Accountant at Levine, Katz, Nannis & Solomon for five years. She has conducted technical review, course updates, and written NASBA compliant review and exam questions for several self-study CPE course providers. Tara has a Bachelor of Business Administration from Bryant University.