

ABOUT THE AUTHORS



Kelen Camehl

Kelen is a CPA with 15 years of progressive finance and accounting experience. Currently, he serves as a Senior Manager of Technical Accounting with HP, Inc. Prior to this role, he served in multiple accounting roles in the oil & gas industry with ConocoPhillips including technical accounting policy, SOX compliance, and global internal audit. He also gained public accounting experience with PricewaterhouseCoopers, working with various clients in the energy, electric, power, gas, and utility sectors in Houston, TX.

Kelen has remained actively involved in CPA exam content development for the past eight years and has authored over a thousand multiple choice questions for various sections of the exam, attending workshops with the AICPA across the country each year. He also serves as an Editorial Advisor for the AICPA's "Journal of Accountancy" as well as both an author and technical reviewer for Continuing Professional Education (CPE) courses published by the AICPA. He also authors CPE courses and serves as a technical reviewer and revision editor for Wolters Kluwer (CCH Group) and WebCE as well as contributing to CPE course development for SmartPros. He also authors CPE courses for PDH Academy.

Kelen received his BBA in Accounting from Texas A&M University – Corpus Christi, TX and an MBA from the University of Texas – San Antonio. He is a CPA licensed in the state of Texas.



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 \$1.3M 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.



Robert K. Minniti

Dr. Minniti is the President and Owner of Minniti CPA, LLC. Dr. Minniti is a Certified Public Accountant, Certified Forensic Accountant, Certified Fraud Examiner, Certified Valuation Analyst, Certified in Financial Forensics, Master Analyst in Financial Forensics, Chartered Global Management Accountant, and is a licensed private investigator in the state of Arizona.

Dr. Minniti received his doctoral degree in business administration from Walden University, received his MBA degree and Graduate Certificate in Accounting from DeVry University's Keller Graduate School of Management, and received his Bachelor of Science in Business Administration degree from the University of Phoenix. Dr. Minniti taught graduate and undergraduate courses in forensic accounting at DeVry University, Grand Canyon University, Kaplan University, Northwestern University, and the University of Phoenix. He designed graduate and undergraduate courses for Grand Canyon University, Northwestern University, and Anthem College.

He is a writer and public speaker. He has experience in forensic accounting, fraud examinations, financial audits, internal audits, compliance audits, real estate valuations, business valuations, internal control development, business continuation planning, risk management, cyber security, privacy laws, data security, Sarbanes-Oxley compliance work and business consulting. In addition to his practice Dr. Minniti is an instructor teaching continuing professional education classes for a variety of providers and CPA Societies.

Dr. Minniti is currently serving as a board member on the National Association of Certified Valuators and Analysts' (NACVA) Litigation Forensics Board (LFB) and as a committee member on the Arizona State Board of Accountancy's Law Review Advisory Committee.



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.