

**Kay W. Tatum, Ph.D., CPA**

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University of Miami  
Miami Business School  
5250 University Drive, KE 301  
Coral Gables, Florida 33146-6531

**Current Academic Rank:** Associate Professor  
**Primary Department:** Accounting  
**Secondary or Joint Appointments:** None  
**Citizenship:** USA  
**Visa Type:** None

**HIGHER EDUCATION**

**Institutional (institution, degree, dates conferred):**

Texas Tech University, Ph.D., August 1986  
Texas Tech University, MS, May 1975  
Texas Tech University, BBA, May 1973

**Certification, licensure (description, board or agencies, dates):**

Certified Public Accountant (Texas State Board of Public Accountancy, License #15794, Active)

**Non-Institutional:**

None

**EXPERIENCE**

**Academic (institutions; rank/status/dates):**

***University of Miami***

Associate Professor of Accounting  
Assistant Professor of Accounting

1992 – Present  
1986 – 1992

Vice Chair for External Relations, Department of Accounting  
Chair, Department of Accounting  
Interim Chair, Department of Accounting

January 2018 - Present  
January 2004 – December 2008  
January – August 1996

***The University of Texas at Arlington***

Assistant Professor of Accounting 1985 – 1986

***Texas Tech University***

Lecturer, Accounting 1981 – 1984

Instructor, Accounting 1978 – 1981

Assistant to the Director of Accounting Programs 1978 – 1981

**Non-Academic (description/dates):**

***The Herzfeld Caribbean Basin Fund (Nasdaq: CUBA)***

Board of Directors, Member 2007 – present

Audit Committee, Chair 2007 – present

***Mason Warner & Company, PC (former Mason, Nickels & Warner, CPAs)***

Staff Accountant, Audit Department 1975 – 1978

**Military:**

None

**Consulting Experience:**

None

**PUBLICATIONS**

**Juried or Refereed Journal Articles and Exhibitions:**

Brian Daughtery, Denise Dickins, Julia Higgs, and Kay Tatum, "Mandatory Audit Firm Rotation –Would Investors Benefit?" *The CPA Journal* 83 (January 2013): 28-33.

Kay W. Tatum and Paul Munter. "How Are U.S. and International Auditing Rules Changing?" *The Journal of Corporate Accounting and Finance* 14 (May/June 2003): 45-50.

Frank M. Burke, Dan M. Guy, and Kay W. Tatum. "Audit Committee Responsibility for Internal Control." *The Corporate Board* 22 (September/October 2001): 11-17.

Kay W. Tatum and Paul Munter. "U.S. versus Global Auditing: Why the Differences Matter." *The Journal of Corporate Accounting and Finance* 12 (May/June 2001): 19-26.

Lawrence C. Phillips and Kay W. Tatum. "Ethical Issues in Tax Practice." *The CPA Journal* 71 (January 2001): 22-26.

Kay W. Tatum and Paul Munter. "The New Standard on Predecessor-Successor Communications." *The CPA Journal* 68 (April 1998): 47-53.

Paul Munter and Kay W. Tatum. "The Implications of Attestation Risk on Compilation and Review Engagements: A U.S. Perspective." *International Journal of Management* 11 (September 1994): 752-763.

Leslie Kren, Kay W. Tatum, and Lawrence C. Phillips. "Separate Accreditation of Accounting Programs: An Empirical Investigation." *Issues in Accounting Education* 8 (Fall 1993): 260-272.

Paul Munter and Kay Tatum. "OCBOAs: A Solution to Standards Overload," *The Small Business Controller* 4 (Fall 1991): 12-16.

Kay W. Tatum and Alan J. Winters. "Compilation and Review Services: Answers to Questions Old and New," *The CPA Journal* 61 (February 1991): 8-17.

Rene Sacasas, Kay Tatum, and Don Wiesner. "Keep-Well Letters: The Elusive Contingency." *The CPA Journal* 59 (November 1989): 46-52.

Kay W. Tatum and Paul Munter. "Special Reports: Conforming Changes and New Engagements." *The CPA Journal* 59 (October 1989): 30-40.

Abraham D. Akresh and Kay W. Tatum. "Audit Sampling--Dealing With the Problems." *Journal of Accountancy* 166 (December 1988): 58-64.

Harold L. Monk and Kay W. Tatum. "Applying SAS No. 55 in Audits of Small Businesses." *Journal of Accountancy* 166 (November 1988): 40-56. Reprinted in *Implementing The Expectation Gap Auditing Standards*, American Institute of Certified Public Accountants, 1989.

Kay W. Tatum. "Solving Audit Sampling Problems." *The CPA Journal* 57 (August 1987): 91-97.

Dan M. Guy and Kay W. Tatum. "Handling Compilation and Review Engagements--A Step-by-Step Approach," *The Practical Accountant* 12 (September 1979): 21-29.

### **Refereed Works Accepted:**

Elizabeth Gutierrez, Miguel Minutti-Meza, Kay W. Tatum, Maria Vulcheva. "Consequences of Adopting an Expanded Auditor's Report in the United Kingdom." *Review of Accounting Studies*. Contingent Acceptance (January 2018).

### **Manuscripts Under Review/Under Revision:**

None

### **Books and Monographs Published:**

Frank M. Burke, Dan M. Guy, and Kay W. Tatum. *Audit Committees: A Guide for Directors, Management Consultants*, Sixth Edition (CCH, 2009).

Frank M. Burke, Dan M. Guy, and Kay W. Tatum. *Audit Committees: A Guide for Directors, Management Consultants*, Fifth Edition (CCH, 2008).

Frank M. Burke, Dan M. Guy, and contributing author Kay W. Tatum. *Audit Committees: A Guide for Directors, Management Consultants*, Fourth Edition (CCH, 2006).

Frank M. Burke, Dan M. Guy, and contributing author Kay W. Tatum. *Audit Committees: A Guide for Directors, Management Consultants*, Third Edition (Aspen Law and Business, 2004).

Frank M. Burke, Dan M. Guy, and contributing author Kay W. Tatum. *Audit Committees: A Guide for Directors, Management Consultants*, Second Edition (Aspen Law and Business, 2002).

Frank M. Burke, Dan M. Guy, and contributing author Kay W. Tatum. *Audit Committees: A Guide for Directors, Management Consultant* (Aspen Law and Business, 2001).

W. Morley Lemon, Kay W. Tatum, W. Stuart Turley. *Developments in the Audit Methodologies of Large Accounting Firms* (2000).

#### **Book Review:**

None

#### **Refereed Proceedings:**

Elizabeth Gutierrez, Miguel Minutti-Meza, Kay W. Tatum, and Maria Vulcheva. "Consequences of Changing the Auditor's Report: Evidence from the U.K." *Proceedings of the Midyear Meeting of the International Section of the American Accounting Association* (February 2016). Recipient of the Best Paper of the Conference Award.

Elizabeth Gutierrez, Miguel Minutti-Meza, Kay W. Tatum, and Maria Vulcheva. "Consequences of Changing the Auditor's Report: Evidence from the U.K." *Proceedings of the Midyear Meeting of the Auditing Section of the American Accounting Association* (January 2016).

Elizabeth Gutierrez, Miguel Minutti-Meza, Kay W. Tatum, and Maria Vulcheva. "Consequences of Changing the Auditor's Report: Evidence from the U.K." *Proceedings of the International Symposium on Auditing Research* (June 2015).

Ya-wen Yang, DeWayne L. Searcy, and Kay W. Tatum, "The Role of Corporate Governance on Market Valuation and Long-Term Financial Performance of R&D Investments in the Biotechnology Industry." *Proceedings of the Midyear Conference of the Auditing Section of the American Accounting Association* (January 2007); *Proceedings of the Annual Meeting of the American Accounting Association* (August 2006).

W. Morley Lemon, Kay W. Tatum, W. Stuart Turley. "Developments in the Audit Methodologies of Large Accounting Firms." *Proceedings of the Midyear Conference of the Auditing Section of the American Accounting Association*, (January 2001).

Kay W. Tatum, Lawrence C. Phillips, and Leslie Kren, "Separate Accreditation of Accounting Programs: An Empirical Investigation." *Collected Abstracts of the American Accounting Association's Annual Meeting* (August 1991).

Paul Munter and Kay W. Tatum, "A Study of the Assessment of Attestation Risk in Compilation and Review Engagements," *Proceedings of the Annual Meeting of the Decisions Sciences Institute* (1990).

Kay W. Tatum and Paul Munter, "Sample Selection and Evaluation: An Empirical Investigation." *Collected Papers and Abstracts of the Forty-second Annual Meeting of the Southeast Region of the American Accounting Association* (1990): 303-307.

Kay W. Tatum and Paul Munter, "The Problems Auditors Experience in Audit Sampling Applications," *Proceedings of the Annual Meeting of Decision Sciences Institute*, (November 1989).

### **Refereed Chapters Published in Books:**

W. Morley Lemon and Kay W. Tatum. "Internal Auditing's Systematic, Disciplined Process." *Research Opportunities in Internal Auditing*, edited by Andrew D. Bailey, Jr., Audrey A. Gramling, and Sridhar Ramamoorti (Altamonte Springs, Florida: The Institute of Internal Auditors Research Foundation, 2003): 269-300.

Kay W. Tatum, "Analysis of International Standards on Auditing," published in the *AICPA Professional Standards*, Volume 1, AU Appendix B, June 1996. The appendix was updated for newly issued auditing standards from 1996 - 2004.

Marilyn Zulinski, Kay W. Tatum and Dan M. Guy, "Compilation and Review Engagements, *Cashin's Handbook for Auditing*, 2d ed., edited by James A. Cashin, Paul D. Neuwirth, and John F. Levy (New York: McGraw Hill Book Company, 1986): 11-1 - 11-24.

### **Other Works, Publications, Abstracts**

Elizabeth Gutierrez, Kay W. Tatum, Maria I. Vulcheva, and Miguel Minutti-Meza. "Consequences of Changing the UK Auditor's Report." *Research Insights*. International Federation of Accountants. (May 23, 2016).

Kay W. Tatum. "ASB Update." *The Auditor's Report* 38 (Fall 2014).

Kay W. Tatum. "ASB Update." *The Auditor's Report* 37 (Spring 2014).

Kay W. Tatum. "ASB Update." *The Auditor's Report* 37 (Fall 2013).

Kay W. Tatum. "ASB Update." *The Auditor's Report* 36 (Fall 2012).

Kay W. Tatum. "ASB Update." *The Auditor's Report* 35 (Spring 2012).

Women Executive Leadership. *2008 Florida Census of Women Directors & Executive Officers*. Available at [www.womenexecutiveleadership.com/2008Census.htm](http://www.womenexecutiveleadership.com/2008Census.htm). (Kay W. Tatum, DJ Nanda and Jacklyn Collins collected, analyzed, and summarized the data for Florida's 150 largest public companies).

Women Executive Leadership. *2006 Florida Census of Women Directors & Executive Officers*. Available at [www.womenexecutiveleadership.com/2006Census.htm](http://www.womenexecutiveleadership.com/2006Census.htm). (Kay W. Tatum and Ya-wen Yang collected, analyzed, and summarized the data for Florida's 150 largest public companies).

Women Executive Leadership. *2004 Florida Census of Women Directors & Executive Officers*. Available at [www.womenexecutiveleadership.com/2004census.htm](http://www.womenexecutiveleadership.com/2004census.htm). (Kay W. Tatum and Ya-wen Yang collected, analyzed, and summarized the data for Florida's 150 largest public companies).

Brian Ballou, et al. "Comment Letters for Proposed Standards Issued by the AAA's Auditing Standards Committee." *The Auditor's Report* 26 (Spring 2003).

Roger Simnett and Kay W. Tatum. "Developments in International Auditing Standards in 2001." *The Auditor's Report* 25 (Spring 2002).

Roger Simnett and Kay W. Tatum. "Recent Developments in International Auditing Standards." *The Auditor's Report* 24 (Winter 2001).

Kay Tatum, et al. "Fraud: A Review of the Academic Literature." *The Auditor's Report* 24 (Winter 2001).

**Working Papers:**

None

**PROFESSIONAL**

**Funded Research Performed (include all grants received, identifying the principal investigator and the amounts and dates of the awards):**

None

**Editorial Responsibilities:**

None

**Editorial Boards:**

Member, Editorial Review Board, *Current Issues in Auditing*, a journal published by the Auditing Section of the American Accounting Association, 2006 -- present.

**Reviewer/Discussant:**

Ad hoc reviewer, *Auditing: A Journal of Practice and Theory*, 2017.

Ad hoc reviewer, *Auditing: A Journal of Practice and Theory*, 2015.

Reviewer, special Sarbanes/Oxley edition, *Issues in Accounting Education*, 2006.

**Coordinator:**

None

**Professional and Honorary Organizations (member; officer/date)**

American Institute of Certified Public Accountants (AICPA), Member  
American Accounting Association (AAA), Member  
National Association of Corporate Directors (NACD), Member  
Women Corporate Directors (WCD), Member

**Honors and Awards:**

Recipient of the Best Paper of the Conference Award. Elizabeth Gutierrez, Miguel Minutti-Meza, Kay W. Tatum, and Maria Vulcheva. "Consequences of Changing the Auditor's Report: Evidence from the U.K." International Section of the American Accounting Association (February 2016).

Recipient of The CPA Journal's 2014 Max Block Distinguished Article Award for article "The Question of Mandatory Audit Firm Rotation: Would Investors Benefit?" The award recognizes the three best articles published by the journal in 2013. The article won in the policy category.

Literary Award for article "Applying SAS No. 55 in Audits of Small Businesses," which appeared in the November 1988 issue of the *Journal of Accountancy*. Awarded by The American Women's Society of Certified Public Accountants in recognition of an outstanding contribution made to the accounting literature, September, 1989.

**Listings:**

None

**Other Professional Activities:**

***Invited Conferences:***

2016 PCAOB Academic Conference, Washington, D.C. (April 2016).  
2015 PCAOB Academic Conference, Washington, D.C. (April 2015).  
2012 PCAOB Academic Conference, Washington, D.C. (April 2012).  
2010 PCAOB Academic Conference, Washington, D.C. (April 2010).  
2009 PCAOB Academic Conference, Washington D.C. (April 2009).  
2006 PCAOB Academic Conference, Washington, D.C. (February 2006).

***Presentations at Academic Meetings:***

"Reflections of a (Relatively) New Chairperson." Midyear Meeting of the Administrators of Accounting Programs Leadership Group, American Accounting Association (February 2007). Panel members: Skip Hughes (Louisiana State University), Marc Rubin (Miami University), and Kay W. Tatum.

"Accounting Department Measurement Issues." Annual Meeting of the American Accounting Association (August 2005). Panel moderator: Kay W. Tatum. Sponsored by the Accounting Programs Leadership Group.

"Convergence of Standards: Near or Far – Views from the ASB, GAO, IAASB, and PCAOB," Midyear Conference of the Auditing Section of the American Accounting Association (January 2005). Panel moderator: Kay W. Tatum. Panel members: John Fogarty (Deloitte.), Jeanette Franzel (GAO), Jim Sylph (IFAC), and Tom Ray (PCAOB).

"Research Opportunities in Internal Auditing." Midyear Year Conference of the Auditing Section of the American Accounting Association, Huntington Beach, California (January 2003). Panel member.

"The Auditor Independence Project: Beyond the Rules," Southeast Region Meeting, American Accounting Association, Tampa, Florida (April 2001). Presentation: Gary Holstrum (University of South Florida) and Kay W. Tatum.

"Developments in the Audit Methodologies of Large Accounting Firms." *Proceedings of the Midyear Conference of the Auditing Section of the American Accounting Association* (January 2001). Presentation: W. Morley Lemon (University of Waterloo) and Kay W. Tatum.

"Separate Accreditation of Accounting Programs: An Empirical Investigation." Annual Meeting of the American Accounting Association, Nashville, Tennessee, August 12, 1991. Presentation: Lawrence C. Phillips (University of Miami) and Kay W. Tatum.

"Sample Selection and Evaluation: An Empirical Investigation." Forty-second Annual Meeting of the Southeast Region of the American Accounting Association, Tampa, Florida (April 1990).

"The Problems Auditors Experience in Audit Sampling Applications." Annual Meeting of the Decision Sciences Institute, New Orleans, Louisiana (November 1989). Presentation: Paul Munter (University of Miami) and Kay W. Tatum

***Presentations at Professional Meetings:***

"Fraud Standards," one-hour presentation at the 9<sup>th</sup> Annual Governmental Symposium, Rachlin Cohen & Holtz LLP, Ft. Lauderdale, Florida, October 2003.

"OCBOA Reporting Issues," one-hour presentation for the 17th Annual Accounting Show, Florida Institute of CPAs, Ft. Lauderdale, Florida, September 20, 2002.

"How to Address Changes in Corporate Governance," presented to the Citizen's Board, University of Miami, September 18, 2002. (with Marta Alfonso, Business Judgment Institute, Miami, Florida)

"Information Security—Issues for Boards and Audit Committees." Audit Committee Roundtable. Fort Lauderdale, Florida, November 15, 2001. Moderator: Mark Terrell (KPMG). Panel members: Jim Horan (KPMG), Bob Boehm (Akerman Senterfitt), Jason Shrinsky (Spanish Broadcasting System, Inc.), Greg Bell (KPMG) and Kay W. Tatum.

"Fraud: A Review of Academic Literature," a one-hour presentation for the Fraud Task of the American Institute of CPAs, Washington, D.C., December 7, 2000.

"SAS Update," one-hour presentation for the Florida Association of Accounting Educators, 23<sup>rd</sup> Annual Conference host by the University of Miami, Coral Gables, Florida, October 13, 2000.

"SAS Update," one-hour presentation for the Continuing Professional Education Conference, Beta Alpha Psi Chapter at the University of Miami, Coral Gables, Florida, April 26, 2000.

"SAS and SSAE Update," one-hour presentation for the South Florida Government Conference, KPMG Peat Marwick, Ft. Lauderdale, Florida, June 16, 1998.

"SAS Update," two one-hour presentations for the 12th Annual Accounting Show, Florida Institute of CPAs, Ft. Lauderdale, Florida, September 19, 1997.

"Role and Responsibility of the Auditor," one-hour presentation for the South Florida Government Conference, KPMG Peat Marwick, Ft. Lauderdale, Florida, June 18, 1997

"Auditing Update," 40-minute presentation for the alumni of the University of Miami, Coral Gables, Florida, November 22, 1996.

"Accountants' Assembly Services--An Alternative to Compilations," one-hour panel presentation for Israel Bonds, Ft. Lauderdale, Florida, June 11, 1996.



"Issues in Compilation and Review," one-hour presentation at the 1996 Florida State University/FICPA Accounting Conference, Tallahassee, Florida, May 17, 1996.

"1995 Compilation and Review Risk Alert" one-hour presentation for the Dade County Chapter of the Florida Institute of CPAs, November 28, 1995.

"Cases in Compilation and Review" one-hour presentation at the 1995 University of Miami/FICPA Accounting Conference, October 1995.

"The Attestation Function: Past, Present and Future," one-hour presentation at the 1994 UM/FICPA Accounting Conference, October 1994.

"Compilation and Review: Update" a two-hour presentation for HC Advisory Services, Miami, Florida, June 30, 1994.

"Preventing Malpractice Claims: Compilations, Reviews and Other Accounting Services," two-hour presentation at the 1993 UM/FICPA Accounting Conference, Miami, Florida, October 1993.

"Compilation and Review Pitfalls," one-hour presentation for The CPA Club of Miami, Miami, Florida, December 6, 1990.

"Compilation and Review Pitfalls," one-hour presentation for the University of South Florida Accounting Conference, Tampa, Florida, November 2, 1990.

"Compilation and Review: Issues for the 1990's," one-hour presentation for the University of Miami Accounting Conference, Miami, Florida, October 5, 1990.

"Applying SAS No. 55 in Small Business Engagements," two-hour presentation for The CPA Club of Miami, Miami, Florida June 23, 1990.

"Compilation and Review: Issues for the 1990's," two-hour presentation for the South Dade Chapter of the Florida Institute of CPAs, Miami, Florida, June 20, 1990.

"A Study of the Assessment of Attestation Risk in Compilation and Review Engagements," one-hour presentation for the South Dade Chapter of the Florida Institute of CPAs, Miami, Florida, June 20, 1990.

"Compilation and Review: Issues for the 1990's," two-hour presentation for the Accounting and Auditing Conference sponsored by the Miami Chapter of the American Society of Women Accountants, Miami, Florida, June 16, 1990.

"The Accounting Profession: The Academic Option," presented at the monthly meeting of the American Society of Women Accountants, Miami, Florida, February 13, 1990.

"Applying SAS No. 55 in a Small Business Engagement," two-hour presentation for the South Dade Chapter of the Florida Institute of Certified Public Accountants, Miami, Florida, June 15, 1988.

"Applying SAS No. 55 in a Small Business Engagement," presented at "Accounting and Auditing Seminar" two-hour presentation for the American Society of Women Accountants, Miami, Florida, June 11, 1988.

"What's New in Compilation and Review?" for the American Society of Women Accountants, Miami, Florida, June 13, 1987.

## **TEACHING**

### **Teaching Awards Received:**

Award for Excellence in Teaching, University of Miami (April 2002).

Award for Excellence in Teaching, School of Business Administration, University of Miami: (February 2004), (October 1995), (November 1988).

Outstanding Graduate Student Teaching Award, College of Business Administration, Texas Tech University (Spring 1983).

### **Teaching Specializations (Note briefly courses taught, new courses developed, innovative or experimental teaching, multi-media development, cases):**

#### ***Primary teaching specialization: Auditing***

ACC 402 Financial Statement Audit

ACC 611 Seminar in Auditing

ACC 622/522 Advanced Issues in Auditing

#### ***Secondary teaching specialization: Financial Accounting and Reporting***

ACC 311 Intermediate Financial Accounting I

ACC 530 International Financial Reporting Standards

ACC 602 Analysis of Financial Statements

### **Thesis and Dissertation Advising/Post Doctoral Student Supervision (chair or committee member, topic, student name, date):**

Xiaohua (Tracy) Zhou, Doctoral Candidate, Department of Management, Tracy defended her dissertation June 2003. The dissertation was chaired by Linda Neider, and had committee members Yadong Luo and Terri Scandura. I was the outside committee member.

### **Executive Education Teaching:**

Corporate Governance in the United States. Dutch Executives. A 2 hour presentation. McLamore Executive Education Center, University of Miami. March 5, 2008.

Corporate Governance in the United States, Part 1. Dutch Executives. A 3 ½ hour presentation. McLamore Executive Education Center, University of Miami. March 15, 2005.

Corporate Governance in the United States. Part 2. Dutch Executives. A 3 ½ hour presentation. McLamore Executive Education Center, University of Miami. March 17, 2005.

Corporate Governance in the United States, Part 1. Dutch Executives. A 3 ½ hour presentation. McLamore Executive Education Center, University of Miami. April 29, 2004.

Corporate Governance in the United States. Part 2. Dutch Executives. A 3 ½ hour presentation. McLamore Executive Education Center, University of Miami. April 30, 2004.

Corporate Governance in the United States, Part 1. Dutch Executives. A 3 ½ hour presentation. McLamore Executive Education Center, University of Miami. December 9, 2003.  
Corporate Governance in the United States. Part 2. Dutch Executives. A 3 ½ hour presentation. McLamore Executive Education Center, University of Miami. December 11, 2003.

## **SERVICE**

### **University Committees and Administrative Responsibilities:**

#### ***Commencement***

Grand Marshal (May 2008)

Banner Marshal (Graduate School, December 2003)

Faculty Marshal (December 2008, December 2006, May 2006, May 2005, May 2004)

#### ***Corporate Governance Conference***

KPMG 7<sup>th</sup> Annual Audit Committee Conference. February 2-3, 2011. Served as liaison between President Shalala's office and KPMG's Audit Committee Institute to develop the conference program. Co-sponsors were: (1) University of Miami School of Business Administration; (2) Weil, Gotshal & Manges LLP, an international law firm that specializes in corporate governance; and (3) National Associate of Corporate Directors.

KPMG 6<sup>th</sup> Annual Audit Committee Conference. February 9-10, 2010. Served as liaison between President Shalala's office and KPMG's Audit Committee Institute to develop the conference program. Co-sponsors were: (1) University of Miami School of Business Administration; (2) Weil, Gotshal & Manges LLP, an international law firm that specializes in corporate governance; and (3) National Associate of Corporate Directors.

#### ***Other***

Excellence in Teaching Award Committee, Member (2003)

Corporate Governance Panel, Member, (February 2004). Presented to President's Council

### **School Committees and Administrative Responsibilities:**

#### ***University***

Faculty Senate, Budget and Compensation Committee (2017 – present)

Faculty Senate, Student Affairs Committee, School of Business representative (2014 – 2015)

#### ***School of Business Administration***

Budget and Facilities Committee, Member (2016-present)

#### ***Department of Accounting***

Director, Master of Professional Accounting program (January 2007 – August 2007), (January 2004 – March 2005)

Director, Certificate in Accounting program (January 2004 – December 2008)

Director, Accounting Internships (January 2004 – August 2007)

**Service to Academic Organizations:**

***American Accounting Association***

Program Committee, Member (2013). Annual Meeting of American Accounting Association to be held August 2013 in Anaheim, California.

Program Committee, Member (2005). Annual Meeting of American Accounting Association. I worked with Andy Bailey (at that time Deputy Chief Accountant at the SEC and former AAA president) to assemble a panel entitled “How Sarbanes-Oxley has Impacted the External Audit Process.” Moderator: Larry Rittenberg (E&Y Professor, University of Wisconsin). Panel members: Rod Winters (Microsoft), Scott Smith (Deloitte), Laura Phillips (Associate Chief Auditor, PCAOB); Susan Markel (SEC). August 8, 2005.

***American Accounting Association – Auditing Section***

Nominating Committee: Member (2010). Per the Auditing Section’s bylaws, the Nominating Committee is comprised of the two most recent past presidents and three Section members who are elected by the Section’s membership. I was one of the three elected members.

Innovation in Auditing Education Award Selection Committee: Chair (2010-2011), Chair (2009-2010), Member (2008-2009)

Secretary (August 2004 – August 2006)

Auditing Standards Committee: Member (2016-Present), Past-Chair (2002-2003), Chair (2000-2002), Vice-Chair (1999-2000)

Nominated for Treasurer (Fall 2002)

***American Accounting Association – International Accounting Section***

Research Committee, Member (September 1993 - August 1994)

***North Carolina State University***

Enterprise Risk Management Initiative, Research Fellow (June 2006 – present)

**Service to Professional Organizations:**

***American Institute of CPAs***

Auditing Standards Board, Member (2012 - 2014). The Auditing Standards Board sets auditing, attestation, and quality control standards used by accounting firms that audit nonpublic entities. .

International Auditing Standards Task Force, Member (2012 - 2014). The Task Force monitors the International Auditing and Assurance Standards Board’s activities and provides input to the U.S. member.

Strategic Planning Task Force, Member (2011 – 2012). The Task Force's objective is to formulate and draft a strategic plan acceptable to the Auditing Standards Board. The Task Force issued its report in 2012, which was approved by the Auditing Standards Board.

International Auditing Standards Subcommittee, Member (May 1998 – October 2003)

Joint Working Group, Member (1999 – 2000). International project sponsored by the American Institute of CPAs, the Canadian Institute of Chartered Accountants, and the Auditing Practices Board of the United Kingdom.

Audit Subcommittee of the Board of Governors, Member (1999 – 2000). Committee that oversees the preparation of the auditing section of the CPA exam.

Auditing Standards Board's SAS No. 84 Task Force, Member (January 1996 - October 1997)

Technical Audit Advisors Task Force (formerly the 9000 Review Task Force), Member (January 1993 - December 1995)

Survey Task Force of Audit Testing Techniques Subcommittee, Member (May 1984 - September 1986)

#### ***Public Company Accounting Oversight Board***

Standing Advisory Group, Member (April 2004 – October 2005)

#### ***Institute of Internal Auditors***

Research on Internal Audit Team, Member (September 2001-January 2003)

#### ***Florida Institute of CPAs***

Committee on Relations with Accounting Educators, Member (July 1996 – June 1998)

University of Miami/FICPA Conference Planning Committee, Dade County Chapter of the Florida Institute of CPAs, Member (1991 -1995)

Member, Colleges and Universities Committee, Dade County Chapter (June 1990 – 1992)

#### ***Texas Society of CPAs***

Board of Directors, Lubbock Chapter, Member (June 1979 - May 1982)

#### **Memberships on Boards (other than editorial)**

Herzfeld Caribbean Basin Fund (Nasdaq: CUBA), Board of Directors, Member (August 2007 – present).  
Audit Committee, Chair (August 2007 – present).

## **Community Activities**

Women's Executive Leadership (WEL), a not-for-profit organization whose goal is to place women on boards of directors. Participated in the collection and analysis of data for WEL census of women on boards of Florida's largest public companies: 2004, 2006, 2008.

*The South Florida Business Journal*. "2005 Excellence in Accounting." As one of three judges for the event, I reviewed over 60 nominations of CPAs in the South Florida business community. *The South Florida Business Journal* reported the competition as a special insert in its December 16, 2005 issue and hosted a breakfast on December 16, 2005 to announce the winners.

International Accounting Firm. I served as the discussion leader for a strategy session that was part of a two-day meeting attended by the firm's international partners. January 5, 2006. 9:00 a.m. – 1:00 p.m.