10/6/2010 Avi Rushinek Page 1 April 2010

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Avi Rushinek

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Current Academic Rank: Associate Professor Primary Department: Department of Accounting

Citizenship: USA

HIGHER EDUCATION

Institutional:

The University of Texas at Austin

<u>Major</u>: Accounting & Information Systems

Specialization: Computer Applications & Data Base Systems

Secondary Specialization: Research Methodology & Quantitative Methods

Degree: Ph.D., 1979

Tel Aviv University, Tel Aviv, Israel

Major: Accounting & Economics

Degree: B.A., 1975

EXPERIENCE

Academic:

1985 - Present Associate Professor of Accounting, University of Miami, Coral Gables, Florida.

1988-89 Vesting Professor of Accounting, University of Southern California, Los Angeles, California

1983, 1985, 1987 Visiting Lecturer of Accounting - Tel Aviv University, Israel (Summer).

1982, 1984 Visiting Assistant Professor of Accounting, Summer University of Maryland, College Park, Maryland.

1980 - 1985 Assistant Professor of Accounting, University of Miami, Coral Gables, Florida.

1979 - 1980 Assistant Professor of Accounting, University of San Francisco, San Francisco, California.

1976 - 1979 Teaching Assistant, University of Texas, Austin, Texas.

1974 - 1975 Teaching Assistant, Tel Aviv University, Tel Aviv, Israel.

Non-Academic:

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1990 - Present Executive training seminars and workshops; EDP Auditing, Expert Systems, Internet Auditing and Security, and Forensic Accounting.

- 1982 1989 Continuing Education Training in Business Microcomputers, University of Miami Executive and Special Programs.
- 1982 EDP Audit Consultant - Belcher Oil, Miami, Florida.
- 1981 Flowers Industries' 1981 Business/Academic Exchange Program, Corporate Headquarters, Thomasville, Georgia.
- 1979 Consultant to the Public Utility Commission of Texas, Austin, Texas.
- 1976 1979 Computer & Research Consultant at the University of Texas at Austin, Texas.
- 1973 1974 Research Assistant Tel Aviv University, Tel Aviv, Israel.
- 1972 1973 Internal Auditor for Tel Aviv University, Tel Aviv, Israel.
- 1971 1972 Auditor Goldman & Brown C.P.A. firm, Tel Aviv, Israel.
- 1969 1971 Systems Analyst for Military Intelligence Research, Israel.

Military:

Herziliya Military Academy for Officers in the Israeli Army Herziliya, Israel Graduated: June, 1969

Officer in Israel Defense Forces 1969 - 1971

PUBLICATIONS

Juried or Refereed Journal Articles:

Rushinek, A. and Rushinek, S. "User Participation in the Development of an Interactive Computer Assisted Instructional Task," JOURNAL OF EDUCATIONAL TECHNOLOGY SYSTEMS, Vol. 10, No. 2, 165-174, Fall 1981.

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Rushinek, A. and Rushinek, S. "Audit Trails of System Replacement (SR) and User Satisfaction: An Empirical Study of Micro, Mini and Mainframe Computers Using a Telecommunication Decision Support System (DSS) Network, " COMPUTERS & INDUSTRIAL ENGINEERING, Vol. 12, No. 2, 77-90, 1987.

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Rushinek, A. and Rushinek, S. "Physical Locking/Anti-Theft Devices (LD) Case Study: A Product Evaluation and Selection System, "CYBERNETICS, Vol.31, No.4, 1988.

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PROFESSIONAL

Editorial Responsibilities:

Editorial Board - IT Journal, Journal of Forensic Accounting,

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Accounting

Refereed for: Decision Sciences Institute (DSI)

American Accounting Association (AAA)

Educational Technology

OMEGA, Journal of Forensic Accounting

Referee of Accounting Information System Books, Documentation and Readings for Kent, McGraw-Hill, Irwin, Prentice Hall & Wiley

Professional and Honorary Organizations:

American Accounting Association - Member-At-Large Forensic Accounting

Institute of Internal Auditors - The Board of Governors

Institute of Internal Auditors -Academic Relations Committee

Institute of Internal Auditors - Evaluator of Technology & Software for implementation of Sarbanes-Oxley Act and Security for Internal Auditors

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National Association of Accountants American Accounting Association American Institute for Decision Sciences ISACA Association Phi Kappa Phi

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Rushinek, A. and Rushinek, S. "Evaluation of Business Line Reporting: Forecast Errors, and Segment Revenue/Earning Disclosure", SOUTHEAST AMERICAN ACCOUNTING ASSOCIATION PROCEEDINGS 1991, April, 1991, Birmingham, Alabama.

Rushinek, A. and Rushinek, S. "Effect of Bond Covenants and Management Compensation Contracts on the Choice of Accounting Techniques: Forecast Errors, Incentive Plan, Public/Private Dept Value and Firm Market" 1991 PROCEEDINGS OF THE NATIONAL DECISION SCIENCES INSTITUTE, November, 1991, Miami Beach.

Rushinek, A. "Expert Systems For Expert Witness Testimony: Computer Litigation EXPERT SYSTEMS WORLD CONGRESS PROCEEDINGS 1991, December, 1991, Orlando.

Rushinek, A. and Rushinek, S. "Microcomputer Data Base, Word Processing in Integrated Spreadsheet Software Feature Profitability", 1992 SOUTH EAST AMERICAN ACCOUNTING ASSOCIATION PROCEEDINGS, Charlotte, North Carolina, April, 1992.

Rushinek, A. and Rushinek, S. "Internal and Accounting Rates of Return (IRR & ARR) Related to Cash-Flow Pattern and Useful Life Estimates", 1992 DECISION SCIENCES INSTITUTE PROCEEDINGS, San Francisco, November, 1992.

Rushinek, A. and Rushinek, S. "Fixed Disk Drive Cost, Capacity, Speed, Dimensions, Power and Profitability: A Multiple Linear Regression Analysis", 1992 DECISION SCIENCES INSTITUTE PROCEEDINGS, San Francisco, November, 1992.

Rushinek, A. and Rushinek, S. "Accounting Software Packages" 1993 SOUTH EAST AMERICAN ACCOUNTING ASSOCIATION PROCEEDINGS, Atlanta, Georgia, April, 1993.

Rushinek, A. and Rushinek, S. "Predicting Auditor Initiated Adjustments Using Paired Balance Methods" SOUTHEAST AMERICAN ACCOUNTING ASSOCIATION PROCEEDINGS, Louisville, Kentucky, April, 1994.

Rushinek, A. and Rushinek, S. "Productivity and Quality of the Electrical and Electronic Equipment Industry: Forecasts of Sales and Market Values for Catalina Lighting Corporation", INTERNATIONAL CONFERENCE ON PRODUCTIVITY AND QUALITY RESEARCH, February 21, 1995.

Rushinek, A. and Rushinek, S. "Using Expert Systems for Forensic Accounting, Expert Witness Testimony and Computer Litigation Support" SOUTHEAST AMERICAN ACCOUNTING ASSOCIATION PROCEEDINGS, Ft. Lauderdale, April 7, 1995.

Rushinek, A. and Rushinek, S. "But IF Lost Profits Damage Calculation Assumptions Violation Error Detection and Correction Expert System: Forensic Accounting, Expert Witness Testimony, & Computer Litigation Support from the Classroom to the Courtroom", SOUTHEAST AMERICAN ACCOUNTING ASSOCIATION PROCEEDINGS, SS Seaward, April, 1995.

Rushinek, A. and Rushinek, S. "Artificial Intelligence and Expert Systems: Financial Fraud Detection" SOUTHEAST AMERICAN ACCOUNTING ASSOCIATION PROCEEDINGS, Richmond, Virginia, April 25, 1996.

Rushinek, A. and Rushinek, S. "Internet Electronic Commerce Software & Web Journal Submission, Editing, Resubmission, Revision Control, Peer Reviews, Publication & Workflow Automation: Toll free Service & Domain Name Integration", 7th International Conference on Productivity and Quality Research (ICPQR '98), February, 1998.

Rushinek, A. and Rushinek, S., "Automated Matching Engine Correlating Ideal Target to Available Options for Internet WEBS: Materiality of Violating the Normality Assumption of Linear Regression Controls Analysis Using Decision Support Systems", $7^{\rm th}$ International Conference on Productivity and Quality Research (ICPQR '98), February, 1998.

Rushinek, Avi "Conducting Business on The Internet" Track Chair, September 27-29, 1999, COMDEX Technology Conference, Miami Beach, Fl.

Rushinek, Avi "IT Security: Protecting Your Corporate Assets" Session Chair, September 28, 1999, COMDEX Technology Conference, Miami Beach, Fl.

Rushinek, A. and Rushinek, S. "DVD Burning, Audio/Video Streaming, Webcasting & Publishing Your Classes As Expert System Components: A Web Server Internet Computer Based Training and Testing Case Study of Information Systems, Managerial Accounting, and Excel Spreadsheets-Continuous Improvement (CI) and the Assurance of Learning on the Internet World Wide Web (WWW), " SOUTHEAST AMERICAN ACCOUNTING ASSOCIATION PROCEEDINGS, Covington, Kentucky, April 13, 2002.

Rushinek, A. and Rushinek, S. "Offshore Internet Web Server, e-Commerce, and Taxation: Reducing Legal Liabilities", International Tax planning, Anti-Money Laundering and Compliance Conference - Miami Beach, Florida, May, 2002.

Rushinek, A. and Rushinek, S. "Computer Security and Accounting Information Systems: Updates and Challenges", International Tax planning, Anti-Money Laundering and Compliance Conference - Miami Beach, Florida, May, 2002.

Rushinek, A. and Rushinek, S. "Forensic Accounting and Computer Forensics: Implications for Offshore Companies", International Tax planning, Anti-Money Laundering and Compliance Conference - Miami Beach, Florida, May, 2002.

Rushinek, A. and Rushinek, S. "DVD Technology: Academic & Professional Productivity Tutorial & Workshop" ICPOR 2004 Conference, Feb. 19, 2004 1 Day Workshop, Miami, Florida.

Rushinek, A. and Rushinek, S. "Sarbanes Oxley Microsoft Accelerator Forensic Accounting, Expert Witness Testimony, & Computer Litigation Support Workshop", American Accounting Association Annual Meeting 2005, Saturday, August 4,2005, San Francisco, California, sponsored by Teaching and Curriculum Section. http://aaahq.org/AM2005/cpe/cpe02.htm

Rushinek, A. and Rushinek, S. "Assessment Automation Software for Accounting, Teaching, and Recruiting Programs", American Accounting Association Meeting 2006, August 6, 2006, Washington, D.C., sponsored by Teaching and Curriculum Section. http://aaahg.org/AM2006/cpe/cpe01.htm http://aaahq.org/pubs/AEN/2006/AM2006.pdf

Rushinek, A. and Rushinek, S. "Audited Google Video Professors' e-Store Pod-Casts: How to Teach, Service & Research using WWW Assessment DVD of Microsoft® Office Accounting Technologies for the Wireless Classroom," American Accounting Association Annual Meeting 2007, August 4, 2007, Chicago, Illinois, sponsored by Teaching and Curriculum Section. http://aaahq.org/am2007/cpe/cpe03.htm

Rushinek, A. and Rushinek, S. "Assessment CPE Video Podcasts and Blogs "Hands-on: " Consult, Publish & Teach Forensic Auditing, Expert Witness Testimony & Microsoft® Office Accounting Computer Litigation Support," American Accounting Association Annual Meeting 2007, Saturday, August 4, 2007, Chicago, Illinois, sponsored by Teaching and Curriculum Section. http://aaahq.org/am2007/cpe/cpe08.htm

Rushinek, A. and Rushinek, S. "How to Use New Media and Technology to Repurpose Classroom Instruction for the Accounting and Business Educator" 2008 International Fraud and Forensic Accounting Education Conference, May 9, 2008, Las Vegas, Nevada http://www.docstoc.com/docs/5525868/2008-International-Fraud-and-Forensic-Accounting-Education-Conference

Rushinek, A. and Rushinek, S. "Mock Trial & Forensic Faculty WWW Marketplace, Jury, Judge & Attorneys - Courtroom & Classroom Instructional Technology Research & Service," American Accounting Association Annual Meeting 2008, Anaheim, California, CPE Session 2: Saturday, August 2, 8:00 AM - 11:00 AM, sponsored by Teaching and Curriculum Section. http://aaahq.org/AM2008/cpe/cpe02.htm

Rushinek, A. and Rushinek, S. "Role Play Forensic Accounting, Auditing & Tax Expert Witness: Providing Testimony and Computer Litigation Support Teaching, Services, Research and Development," American Accounting Association Annual Meeting 2008, Anaheim, California, CPE Session 11: Saturday, August 2, 1:00 PM - 4:00 PM, sponsored by Teaching and Curriculum Section. http://aaahq.org/AM2008/cpe/cpe11.htm

Rushinek, A. and Rushinek, S. "How to Use Cases, Role Playing and Mock Trials in the Classroom: The Role of the Accounting and Business Educator with the Aid of New Computer Media," American Accounting Association Annual Meeting 2008, August 6, 2008, Anaheim, California http://aaahq.org/TeachCurr/newsletters/Summer2008.pdf

Rushinek, A. and Rushinek S. ""Tele-Medicine's SMART Surveillance AV HD IP Security Network Camera Audit Systems," Jay Weiss Center for Social Medicine and Health Equity, University of Miami Miller School of Medicine, 2009 JWC SMART Forum, Lois Pope LIFE Center, April 24,2009, Miami, Florida.

Rushinek, A. and Rushinek S. "IFRS Compliant Real-Time 2-Way AV (Audio/Video) HD (High Definition) Recording Audit of Effective Learning Strategies for Forensic IT Networks of Expert Witnesses Research that focuses on Investigative Accounting Testimony, & Computer Litigation Support," 2009 AAA American Accounting Association, Annual Meeting Proceedings, August 1-5, 2009, New York, New York.

Rushinek, A. & Rushinek, S., (2009, August). "IFRS Compliant Real-Time 2-Way AV (Audio/Video) HD (High Definition) Recording Audit of Effective Learning Strategies for Forensic IT Networks of Expert Witnesses Research that Focuses on Investigative Accounting Testimony, & Computer Litigation Support, Effective Learning Strategies" 2009 American Accounting Association (AAA) Annual Meeting NY, NY., Monday August 3, 2009, retrieved 10-27-2009 http://aaahq.org/AM2009/ELS01.cfm

Rushinek, A. and Rushinek S. "Cell Phone Real Time Forensic Audit Of Tele-Medicine e-Bill Records over the WWW AV IP Network Security Surveillance Reconnaissance PTZ Cam Systems, CCTV & DVD-Recording: Repurposed Stand-Up Instructions for Distance or Blended Education and CPE," 2009 AAA American Accounting Association, Annual Meeting Proceedings, August 1-5, 2009, New York, New York.

Rushinek, A. & Rushinek, S., (2009, August). "Cell Phone Real Time Forensic Audit of Tele-Medicine e-Bill Records over the WWW AV IP Network Security Surveillance Reconnaissance PTZ Cam Systems, CCTV & DVD-Recording: Repurposed Stand-Up Instructions for Distance or Blended Education and CPE, Emerging and Innovative Research Session" 2009 American Accounting Association (AAA) Annual Meeting NY, NY., Tuesday August 4, 2009, retrieved 10-27-2009 http://aaahq.org/AM2009/Emerging.cfm

Rushinek, A. and Rushinek S. "Health Care Forensic Information Technology Networks of Expert (FITN) Witnesses Teams Researching Investigative Tax, Accounting & Auditing (FIA) Forecasts Archives of Testimony, Assessment, Publishing, Teaching, Service, & WWW Multi-Media Consulting," 2009 AAA American Accounting Association, Annual Meeting Proceedings, August 1-5, 2009, New York, New York.

Rushinek, A. & Rushinek, S., (2009, August). "Health Care Forensic Information Technology Networks of Expert (FITN) Witnesses Teams Researching Investigative Tax, Accounting and Auditing (FIA) Forecasts Archives of Testimony, Assessment, Publishing, Teaching, Service, and WWW Multi-Media Consulting" 2009 American Accounting Association (AAA) Annual Meeting NY, NY., Tuesday August 4, 2009, retrieved 10-27-2009 http://aaahq.org/AM2009/Emerging.cfm

Rushinek, A., Rushinek, S., Stutz, J. "Auditing Employer Discrimination Compliance Analysis/ Alert System and the Convergence of Forensic Expiate in Accounting and Computing" Annual AAA Forensic and Investigative Accounting Section Research Conference, Baton Rouge, LA. May 7 - 8, 2010. http://aaahq.org/meetings/2010FIA_program.htm

Rushinek, A. and Rushinek, S. "Assessing punitive damage awards upheld by the courts when academics retaliate defame-Anti sex-discrimination EEOC Gender compliance Forensic WWW Audit & Salary Forecast Class Action Lawsuit RSS Controls- Multivariate Regression of eMBA Rankings," American Accounting Association Annual Meeting 2010, San Francisco, CA., August 4, 2010.

Rushinek, A., Rushinek, S., Stutz, J. "Automated Diversity Compliance realtime AV audit, network security, disaster planning, backup & recovery costs reduction sponsor ad funding, Ecommerce podcast revenues from digital media streaming" American Accounting Association Annual Meeting 2010, Francisco, CA., August 3, 2010.

TEACHING

Teaching Specialization:

IT, Fraud & Forensic Auditing, Accounting Information Systems, Forensic Accounting, e-Commerce for Auditors, Managerial Accounting and Financial Accounting, CPA Review, CISA (Certified Information Systems Auditor) Review, CISM (Certified Information Systems Security Managers). High Definition (HD) Audio/Video (AV) Real-time & Archived Auditing, Surveillance, DVD-Recording, Distributing, Web-casting, Streaming, Captioning, Translating, Burning, Down/uploading, Programming, Streaming, & Repurposing for Online, Blended, Distance Education, CPE, CLE, CME (Continuing Professional Legal & Medical) Education.

Teaching and Research Interests:

Forensic Accounting, Utility Models for Corporate Published Annual Reports, Accounting Information Systems, Financial Accounting, Auditing & Accounting Research Methods, Financial Planning Models, EDP Auditing, and Managerial Accounting, Internet Security and e-Commerce accounting applications.

SERVICE

University Committee and Administrative Responsibilities:

Advisor Instructional Technology and New Media Computer Service Committee University Research and Computer Consultant Forensic Accounting and Technology

Selected Community Activities:

"New Media in Forensic Accounting, Auditing, Role Playing & Mock Trial Demonstrations: From the Litigator and Expert Witness Point of View". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute of Certified Public Accountants), Florida Gold Coast Alumni Chapter of Alpha Kappa Psi Fraternity, June 6, 2008, Miami, Florida

Invited Speakers, Avi Rushinek and Sara Rushinek to Accountants CPE -Forensic Fraud A/V Recording Automation Surveillance: Hardware and Software Tools". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Center for Accounting, Auditing, and Tax Studies, FIU Accounting Association, June 1, 2007, Miami, Florida

"MS Office Data Mining & Business Intelligence Audit: CPE DVD Development & Distribution". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Center for Accounting, Auditing, and Tax Studies, FIU Accounting Association, June 1, 2007, Miami, Florida

"Audit Assessment using Video Podcasting Wireless IT, IS, and Training". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Center for Accounting, Auditing, and Tax Studies, FIU Accounting Association, October 20, 2006, Miami, Florida

"Information Systems (IS) Audit Process: IT Technologies". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Florida Gold Coast Alumni Chapter, Alpha Kappa Psi Professional Business Fraternity, June 2, 2006, Miami, Florida.

"Microsoft Accounting Software Forensic Security Assessment Online". The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Center for Accounting, Auditing, and Tax Studies, FIU Accounting Association, October 21, 2005, Miami, Florida

"Computer Security, Accounting Implications, and Enhancing Productivity by Compliance with Sarbanes-Oxley IT (Information Technology) The seminar was approved for 2 of Continuing Professional Education (CPE) Credits by the FICPA (Florida Institute Of Certified Public Accountants), Center for Accounting, Auditing, and Tax Studies, FIU Accounting Association, October 29, 2004, Miami, Florida

"Forensic Accounting & Fraud Detection with the use of Web Casting and New Technologies: The Internal Auditor Perspective", Institute of Internal Auditors (IIA) Miami Chapter Meeting, February, 2004, Miami Florida.

Invited Speakers, Avi Rushinek and Sara Rushinek to Accountants - "Sarbanes-Oxley IT (Information Technology) Ethics And Public Service, The Attorney-CPA Auditor Client Relationship; Conflicts Of Interest; Confidentiality; Relationships With Non-Legal Management; Compliance; Internal Control Investigations; And Crisis Management". The seminar was approved for 2.0 hours of Continuing Professional Education (CPE) by the FICPA (Florida Institute Of Certified Public Accountants), FIU Accounting Association, October 25, 2003, Miami, Florida.

Invited Speakers, Avi Rushinek and Sara Rushinek to South Florida Internet Professionals, "The Power of IP: Technologies Ready for Adoption"; February 27, 2003 at The Kovens Center, FIU's Biscayne Bay Campus, Miami, Florida.

Invited Board of Governors, Avi Rushinek and Sara Rushinek to The Institute of Internal Auditors (IIA) Miami Chapter Meeting, "Web Casting: Implications of Sarbanes-Oxley Act for Internal Auditors: The Role of the Internal Auditor - Using Technology for Documentation, November, 2003, NOVA Campus, Miami Florida.

The Dade County Chapter of the Floridian Institute of Certified Public Accountants (FICPA) presented to Dr. Avi Rushinek Distinguished Service Award in recognition and appreciation of his outstanding service in adding strength and quality to the Accounting Profession.

Rushinek, A. "An Evaluation of Accounting Software for Aid in Forensic Accounting" Presentation to the Litigation Support Institute.

Rushinek, A. and Rushinek, S. "Artificial Intelligence and Expert Systems in Auditing and Information Systems" invited by the EDP Auditors Association and Institute of Internal Auditors to be feature speakers at their joint meeting.

Rushinek, A. and Rushinek, S. "Using Artificial Intelligence & Expert Systems invited speaker at National Association of in Management Accounting", Accountants - Miami Chapter.

Rushinek, A. and Rushinek, S. "Automated Financial Statement Analysis and Analytical Internal Auditing Techniques" invited pre-meeting seminar speakers at The Institute of Internal Auditors Miami Chapter meeting.

Rushinek, A. and Rushinek, S. "Design, Implementation, and Evaluation Considerations of Networking for an Expanding Accounting Practice" presentation to University of Miami School of Business Alumni, School of Business.

National Association of Accountants - Miami Chapter, elected to Board of Directors

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EDP Auditors Association - South Florida Chapter, Board of Directors, 1991

The Institute of Internal Auditors - Miami Chapter, Board of Directors, Research Director, 1991

Litigation Support Institute - South Florida Chapter, Board of Directors, Education Director, 1991

Elected Program Director of the EDP Auditors Association, Dade Chapter, April, 1990

Invited speaker to the Dade Chapter, National Association of Accountants on "Forensic Accounting, Expert Witnesses & Computer Litigation Support" (3-Hour CPE credit) May 5, 1990.

Invited speaker to the Dade Chapter, FICPA, on "Forensic Accounting & Computer Litigation Support" (2-Hour CPE credit) February, 1990.

Interviewed on topic "The Role of Forensic Accounting In Detecting Money Laundering", by Florida Radio Network, Feb. 1990

Interviewed as Computer Auditing Expert on CBS News and local Channel 4 (NBC affiliate), October, 1989, 1988.