

WILLIAM R. KAUPPILA, CPA, CFE  
CERTIFIED PUBLIC ACCOUNTANT- COLLEGE PROFESSOR - CONSULTANT

EDUCATION

M.B.A. Western Michigan University, 1968, Major: Finance

B.S. Northern Michigan University, 1967, Major: Accounting and Mathematics

PROFESSIONAL EXPERIENCE AS A CERTIFIED PUBLIC ACCOUNTANT

2012 to Present – Seattle CPA Professionals, LLC, CPA 's. Assist clients in accounting, taxation and consulting on business matters

1972 to 2011 – Benson & McLaughlin, P.S. CPA's. Partner for 23 years in the practice of accounting, auditing, tax preparation, tax consulting and forensic accounting

1968 to 1972 – Coopers & Lybrand, Seattle office, international CPA firm, served on the audit staff

COLLEGE PROFESSOR

2003 to Present – Seattle Pacific University, Clinical Instructor and faculty member in the School of Business & Economics. Teach classes in accounting, taxation and personal finances

2003 to Present – Adjunct professor at Chaminade University in Honolulu Hawaii. Teach Forensic Accounting & Fraud in the University M.B.A. program during the winter quarter (January through March)

CONSULTANT

2003 TO Present – Maintain a personal consulting practice to assist individual and businesses in all matters involving management of a business, tax planning and personal finances

CERTIFICATION AND AFFILIATIONS

1969- Passed CPA exam

1970 – Obtained C.P.A. certificate from the State of Washington

1970 to present – Member of the American Institute of Certified Public Accountants

1970 to present – Member of the Washington Society of certified Public Accountants

1996 – Obtained CFE (Certified Fraud Examiner) designation

1996 to present – Member of the Association of Certified Fraud Examiners

## PROFESSIONAL INVOLVEMENT WITHIN THE WASHINGTON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

- Litigation Services Committee – former member
- Fraud Subcommittee – former member and chairman
- Accounting Principles/Auditing Standards Committee – former chairman
- Personal Financial Planning Committee – former member
- Relations with Financial Institutions – former member
- Accounting Principles Committee – former chairman
- CPA Exam Support Committee – former chairman
- Auditing Standards Committee – former member
- Technical Luncheons Committee – former member

## PROFESSIONAL INVOLVEMENT IN FORENSIC ACCOUNTING

- Involved in Benson & McLaughlin Forensic Accounting practice from 1991 through 2011. Retained by clients, attorneys, insurance company adjuster and independent adjuster to assist in forensic accounting engagements
- Served as President of Forensic Accountants Society of North America (FASNA) from 1996 to 2002
- Authored FASNA member firm training manual
- Taught FASNA member training course
- Taught claims investigation seminars and training of independent adjuster and insurance company adjusters

## OUTSIDE AFFILIATIONS AND INVOLVEMENT

- Pioneer Human Services – Member of the Board of Governors
- Pioneer Human Services – Member of Audit, Budget and Finance Committees
- University Rotary Club – Member
- North Seattle Alliance Church – Member

## PAPERS AND PUBLICATIONS

- “Employee Embezzlement – Trusted Employee Gnaws Away Profits at Terminate Control Firm”, Fraud Magazine, a publication of the Association of Certified Fraud Examiners, Volume 21, January/February 2007
- “Classification of Embezzled Funds”, The Forum, a publication dedicated to investigating accounting by the Forensic Accountant Society of North America, Volume 7, Issue 6, June 2003
- “Making a Case for Believable Evidence”, The Forum, a publication dedicated to investigative accounting by the Forensic Accountants Society of North America, Volume 5, Issue 5, May 2001
- “FASNA Firm Makes A Case For Digging Deeper”, The Forum, a publication dedicated to investigative accounting by the Forensic Accountants Society of North America, Volume 4, Issue 4, April 2000
- “Even Sweet, Little Old Ladies Commit Embezzlement . . .”, The Forum, a publication dedicated to the investigating accounting by the Forensic Accountants Society of North America, Volume 1, Issue 5, August 1997