

## FIONA CHEN, MPA, Ph.D., CPA, ABV, CFF, CITP

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| <b>LICENSE</b>                  | <b>Licensed (2002) and Certified (2001) Public Accountant.</b> State of Illinois.  |
| <b>CERTIFICATE</b>              | <b>Accredited in Business Valuation.</b> American Institute of Certified Public Accountants (AICPA)<br><b>Accredited in Financial Forensics.</b> AICPA<br><b>Certified in Information Technology Professional.</b> AICPA   |
| <b>MEMBERSHIP</b>               | American Institute of Certified Public Accountants<br>American Society for Public Administration<br>Government Finance Officers Association<br>Illinois CPA Society  |
| <b>RELEVANT WORK EXPERIENCE</b> | <p><b>President,</b> Fiona Chen Consulting Company: A Tax &amp; Forensic Accounting Firm, IL<br/>Services in Business Valuation, Expert Witness, Forensic Accounting, Forensic Audit, IRS Issue Resolution, Litigation Support, Tax Return Preparation, and Tax Planning Advice.<br/>August 2011 - Present</p> <p><b>Managing Member,</b> Number 1 Tax &amp; Accounting Service, LLC, Algonquin, IL. Provided services in Accounting, Business Planning, Expert Witness, Litigation Support, Forensic Accounting, IRS Representation, and Tax Return Preparation. January 2008–July 2011</p> <p><b>Revenue Agent,</b> U.S. Department of the Treasury, Internal Revenue Service. Large &amp; Mid-Size Business Division, Financial Products and Transactions Specialist, Grade 13, June 2007 – January 2008; Small Business &amp; Self-Employed, Income Tax Field Agent, Grade 13, August 2006 – June 2007; Employment Tax, Grade 12, August 2005-August 2006; Income Tax Field Agent, Grades 9/11, September 2002-August 2005</p> <ul style="list-style-type: none"><li>• Field audited internal control, business operations, tax returns, &amp; financial reports</li><li>• Researched and applied tax laws and accounting rules</li><li>• Performed fraud detection and valuation analyses</li></ul> <p><b>Income Tax Preparer and Auditor for Non-Profit Organization,</b> Stern Cassello &amp; Associates, LLP; Self-Employed, Chicago, IL. February-September 2002</p> <p><b>Technical Software Specialist,</b> Northwestern University, Office of Clinical Research and Training, Chicago, IL. September 1999-January 2002</p> <ul style="list-style-type: none"><li>• Developed, implemented, &amp; maintained MS Access information systems</li><li>• Established revenue forecasting models; Financially closed clinical trials</li><li>• Statistically analyzed quarterly and annual revenues and expenditures</li></ul> <p><b>Computer Consultant,</b> Northwestern University, University College, Chicago, IL. February 1999 -December 1999</p> <ul style="list-style-type: none"><li>• Assisted in network and system upgrade</li><li>• Helped users with Microsoft applications</li></ul> <p><b>Manager of Planning, Systems, and Methods,</b> Finance Department, Lucent Technologies Qingdao Telecommunications Systems, Ltd., Qingdao, China. June 1997-May 1998</p> <ul style="list-style-type: none"><li>• Coordinated company-wide operating budgeting processes</li><li>• Performed cost analyses and coordinated computer system upgrades</li></ul> |

**Assistant Professor of Budgeting, Research Methods, and Program Evaluation**

Program of Public Administration, Department of Political Science, California State University, Los Angeles, CA. January 1996 –September 1996

**Assistant Professor of Budgeting and Financial Management, Analytical Techniques, Computerized Financial Models, Research Methods, and Systems Analysis Modeling**

Askew School of Public Administration and Policy, Florida State University, Tallahassee, Florida. August 1986 - May 1993. Taught Accounting, Auditing, Financial Management, Cost/Benefit Analysis, Operation Research, Public Policy Analysis, & Research Methods

**Visiting Associate Professor of Policy Analysis and Computer Simulation Modeling**

Institute of Public Policy Studies, National Chung Hsing University, Taipei, Taiwan. August 1985 - July 1986. Researched Value Added Tax policy

**Assistant Professor of Budgeting and Computer Applications**

Graduate Program in Public Administration, Eastern Washington University, Spokane, Washington. September 1983 - June 1985

**PROFESSIONAL  
EXPERIENCE**

**Chapter Faculty Adviser**

Pi Alpha Alpha  
Florida State University. May 1988 - October 1992

**Faculty Adviser**

Chinese (Taiwan) Student Association  
Florida State University. June 1988 - May 1991

**Program Session Co-Convener**

Applications of Analytical Techniques for Budget  
and Financial Analysis in State and Local Government  
ASPA's 51st National Conference. Los Angeles, California 1990

**Technical Advisory Panel Member**

Hospital Cost Containment Board  
State of Florida  
Tallahassee, Florida. September 1988 - December 1989

**Research Advisory Committee Member**

FloridaHospital Cost Containment Board. July 1987 - December 1989

**Coordinator**, Expo Plus 10 China Day. Riverfront Park, Spokane, Washington.  
October 6, 1984

Performance, Food Fair, and Culture Exhibition; Attendance of Six Hundred

**Consultant** (with Henry Kass)

Strategic Planning and Cost-Benefit Analysis  
Northeast Community Center. Spokane, Washington. January-March 1984

**Consultant** (with David Andersen and Tanette Nguyen)

Education Finance Analysis and Modeling  
Unit of Research Services, New York State Education Department  
Albany, New York. June-August 1981

**PUBLICATIONS****Refereed**

"Managerial Behaviors, Motivations, and Computerization in Public Agencies," with William Earle Klay. In Jack Rabin, Robert Munzenrider, and Sherrie Bartell (Eds.) Principles and Practices in Public Administration, Marcel Dekker, Inc., e-book, Chap., 5.2, 2003. International Journal of Public Administration, Vol. 17, No. 1, 1994.

"Public Employee Perceptions of Unions as Intercessors for Technological Change," with William Earle Klay. Journal of Collective Negotiations in the Public Sector, Vol. 22, No. 4, 1993.

"Patterns in MPA Admission Decision Making: An Application of Social Judgment Theory," with James S. Bowman, William B. Tankersley, and Karen R. Hilliard. Public Administration Quarterly, Vol. 17, No. 3, 1993.

"How Public Financial Employees Learn to Use Computers: Implications for Managers," with William Earle Klay and Pyeong J. Yu. Government Finance Review. Vol. 7, No. 3, 1991.

"Computer Simulation Results Can Be Predetermined by Population Aggregation Criteria: A New Kind of Sensitivity Testing in System Dynamics." System Dynamics: An International Journal of Policy Modelling. Vol. 2, No. 2, 1989.

"Simulation of State Fiscal System: A Floritax System Dynamics Experiment." Journal of Management Science and Policy Analysis. Vol. 6, No. 4, Summer, 1989.

"A Preliminary System Dynamics Model of the Allocation of State Aid to Education," with David Andersen and Tanette Nguyen. Dynamica, Winter 1981.

**Abstract  
Refereed**

"Simulation Results Can Be Predetermined by Population Aggregation Criteria." Proceedings of 1985 Summer Computer Simulation Conference. San Diego, California: the Society for Computer Simulation, July 1985.

"The Impact of Implementing a Cost-of-Education Index on Equalizing of Education Expenditure Per Pupil," with David Andersen and Tanette Nguyen. Proceedings of International Conference on Cybernetics and Society. New York: Institute of Electrical and Electronics Engineers, October 1981.

"The Dynamics of State Aid to Education: Interactions between Special Education, Regular Education, and Non-Schooling Expenditures," with David Andersen and Tanette Nguyen, Proceedings of the International Conference on Cybernetics and Society. Cambridge, MA, 1980.

"A Preliminary System Dynamics Model of the Allocation of State Aid to Education," with David Andersen and Tanette Nguyen. Modeling and Simulation Volume 11: Proceedings of the Eleventh Annual Pittsburgh Conference. New York: Institute of Electrical and Electronics Engineers (IEEE), October 1980.

**Non-refereed**

"Professional Dynamo Plus." Software Review. Social Science Computer Review. Vol. 7, No. 2, Summer, 1989.

"How Should Florida Fund Itself? -- A Computer Simulation," with Danny Balfour. In Robert Hawkins and Keith Klukis (Eds.), Tools for the Simulation Profession: Proceedings of the 1987 Eastern Simulation Conference. San Diego, California: the Society for Computer Simulation, April 1987.

"System Dynamics Models and Institutional Pricing Decisions." In John Rohrbaugh and Anne T. McCartt (Eds.), Applying Decision Support Systems in Higher Education. (New Directions for Institutional Research Series, #49.) April 1986.

"A New Kind of Sensitivity Testing in System Dynamics Modeling for Sensitive Results from Aggregation Assumptions." Proceedings of 1983 International System Dynamics Conference. Newton, Massachusetts, July 1983.

"Modeling the Response of Local School Districts to Changes in State Policy and Changes in Demographic and Economic Conditions," with David Andersen, F. Dembowski, and Tanette Nguyen McCarty, *Report to New York State Education Department*, August 1982.

"The College Lives of the Students in the College of Law and Commerce," with Hung Liu, Journal of the College of Law and Commerce. Taipei, Taiwan: College of the Law and Commerce, National Chung Hsing University, July 1977. Graduation thesis; Competitive selection as one out of five invited submissions.

"The Foreign Policy of the U.S. in the Middle-East," with D. Y. Liu and C. K. Chen, Journal of Public Administration. Taipei, Taiwan, Department of Public Administration, National Chung Hsing University, April 1975.

## **PRESENTATIONS**

### **International Conferences**

"Using Forensic Skills in Tax Compliance Enforcement in the U.S." BIT's 2<sup>nd</sup> Annual World Congress of Forensics 2011. Chongqing, China, October 2011.

"Antecedents and Outcomes of Public Employee's Use of Computers," Paper Presentation with William Earle Klay. International Congress on Administrative Sciences. Vienna, Austria, July 1992.

"Proposed ICPSR Summer Teaching: The Orientation, Curriculum and Method." Paper Presentation, International Conference of the System Dynamics Society. Stuttgart, Germany, July 1989.

"Simulation to Understand State Funding System: A Floritax System Dynamics Experiment." Paper Presentation, International Conference of the System dynamics Society. La Jolla, California, July 1988.

"Implementation of a Cost-of-Education Index in State Aid Allocation for Education--A System Dynamics Model," paper presentation with David Andersen and Tanette Nguyen. 1981 International System Dynamics Conference, Albany, New York, October 1981.

### **National Conferences**

"Interview: The IRS Method." *Can We Talk: Effective Fraud Interview Techniques*, Speaker, co-presenter with Pamela Baker and Daniel Porter and with moderator Anne P. Harty, Governmental Finance Officers Association Conference, Philadelphia, PA, June 1, 2015.

"The Indicators of Fraud." *Recognizing It When You See It: What Fraud Looks Like in the Public Sector*, Invited speaker, co-presenter with Frank Crawford and Vicki Hellenbrand and with moderator Jodie Hartman, Governmental Finance Officers Association Conference, Minneapolis, MN, May 21, 2014.

"The Knowledge and Practice of Internal Control: The Gap between the Biggest Municipal Embezzlement of \$53.7M in U.S. History and Public Administration Education Curriculum." *Ask an Expert Discussion Circle*, American Society of Public Administration National Conference, Washington, D.C., March 2014.

"Forensic Accounting: Trends and Techniques in Fraud Discovery – A Case Study of Rita Crundwell, Former Controller of Dixon, Illinois, in the Largest Municipal Fraud Case in the U.S. History." *Getting Intentional about Fraud*, co-presenter with Gila Bronner and Carla Gogin and with moderator, Anne Harty. Government Finance Officers Association Conference, San Francisco, June 2013.

"Patterns of Computer Use and Learning in State Financial Agencies." Paper Presentation, with William Earle Klay and Pyeong J. Yu. American Society for Public Administration National Conference. Washington, D.C., March 1991.

"Public Opinion and State Spending Patterns-Adopting a User-Interactive Gaming Approach in Decision Support Systems." Paper Presentation. American Society for Public Administration National Conference. Los Angeles, California, April 1990.

"A Simulation Model of the Florida State Funding System." Paper Presentation, American Society for Public Administration National Conference. Portland, Oregon, April 1988.

"The EDFIN Model: A System Dynamics Simulation of School Finance Reform in New York State," with Tanette Nguyen. Paper Presentation. 1982 American Education Finance Association Conference, March 1982.

#### **Regional Conferences**

"Computer Simulation Gaming for State Decision Making: An Example of a User Interactive System Dynamics Model." Paper Presentation. Southeastern Conference on Public Administration. Birmingham, Alabama, October 1988.

"From Where Should Florida Generate More Revenue? -- A Computer Simulation of State Finance and Society," with Danny Balfour. Paper Presentation. Southern Regional Science Association, Twenty-Sixty Annual Meeting. Atlanta, GA, March 1987.

"Teaching Computer Application in Public Administration." Invited Paper Presentation. Conference on Public Administration: Computers in Curricula. New Jersey Institute of Technology, Newark, New Jersey. November 1984. An earlier version was presented at the Conference on Teaching Policy Studies Skills, Syracuse University, June 1984.

"A Dynamic View of U.S.-China Relations." Invited Speaker, 27th Annual Great Decisions Series. Whitworth College, Spokane, Washington, March 1984.

#### **WEBINAR/CPE COURSES**

"Fraud Detection Brainstorming for the Auditor: Designing Fraud Protocols As Part of Audit Plan." Co-presenter with Jamal Ahmad and Roger Siefert, *Strafford CPE Webinar* (110 Minutes), December 22, 2015.

"Indicators and Evidence of Financial Fraud in Forensic Examination." Illinois CPA Society Northern Chapter, CPE (2 Hours) Training Seminar, October 28, 2014.

#### **WEBSITE ARTICLES**

"When the Musical Chairs Stop: Why ICS (Insured Cash Sweep) Programs Are Not for Public Fund Cash Management", Part I. [Treasury Management Newsletter](#), published by Government Financial Officers Association, March 2016.

"The Half-Empty Cup in Our Population and Economy." [PA Times Online](#), published by American Society for Public Administration, December 2, 2014.

"U.S. Treasury's Latest Efforts in Financial Institution Cost Basis and Third Party Payment Reporting Requirements: Internal Revenue Service Forms 1099-B and 1099-K." *Article of the Month*, Experts.com, September 2013.

“Forensic Accounting: Disallow Yearend Accrual of Bonuses as Profit Sharing Payment.”  
*Article of the Month*, Experts.com, December 2013.

**NEWS INTERVIEWS** “The 411 on the 1040.” by Joseph Bustos, *Northwest Herald*, February 18, 2011.

“Make Last Minute Donations to Get 2010 Tax Deduction.” by Lisa Kirschner,  
AlgonquinPatch.com, December 27, 2010.

**HONORS &  
AWARDS**

**Performance Awards**, Internal Revenue Service (IRS), September 2004, 2005, 2006

**Human Resources Investment Fund (HRIF) Award**, IRS, 2006, 2007

**Faculty Grant**, Florida State University, May 1992

**Faculty Special Travel Fund**, Florida State University, November 1988

**Benevolent Association Research Fellowship**, State University of New York at Albany,  
February 1981

**H.E.W. Fellowship**, Fall 1979 - Spring 1980

**SUNYA Scholarship** to Inter-University Consortium for Political and Social Research  
Summer Program, University of Michigan, Ann Arbor, Summer 1978

**Valedictory Address**, National Chung Hsing University, Taipei, Taiwan, June 1977

**Inter-Collegiate Individual Debating Champion**, North Division, Taiwan, March 1975

**Individual Debating Champion**, National Chung Hsing University, Taipei, Taiwan, 1973

**EDUCATION/  
TRAINING**

**Ph.D. of Public Administration** in Policy Analysis and Administrative Behavior, Nelson  
A. Rockefeller College of Public Affairs and Policy, State University of New York at  
Albany, 1983; Thesis Topic: “An Evaluation of the Sensitivity of Simulated Model  
Results to Aggregation Assumption: A Case Study Using A System Dynamics Model of  
Public School Finance Policies.”

**Master of Public Administration** in Policy Analysis, SUNY at Albany, 1979

**Bachelor of Law in Public and Business Administration**, National Chung Hsing  
University, currently Taipei University, Taipei, Taiwan, 1977

**IRS Training** in Fraud Detection and Prevention, Income (Individual and Corporate) Tax,  
Employment (Payroll) Tax, International Financial Transactions, Consolidated Returns, and  
Financial Products and Transactions, 2002-2007

**International Financial Reporting Standard**, IASeminars. Chicago, IL, May, 2006

**AMA’s Forensic Accounting**, American Management Association, Chicago, IL,  
November 2007

**Accounting, Auditing, Business Law Courses**, DePaul University, Northwestern  
University, and Harold Washington College, Chicago, IL, 1999-2000

**Medical Terminology & Developing Clinical Research Coordinator Skills Courses**,  
Northwestern University, Chicago, IL, Spring and Fall 2001

**Master's Program in Biblical Studies**, Moody Bible Institute, Chicago, IL,  
September 1993 – May 1995

**EXPERT WITNESS**

Nancy J. Blaski v. Champion Strapping Products, Inc., Franklin County, Ohio, Case No. 10 CV 011581

Clear Channel Outdoor Inc. v. James Papas, Nikitas, James and Margit, Cook County, Illinois, Case No. 03 CH 12051

Estate of Joseph C. Bomba v. Jennifer Kirsch v. Vincent Kirsch, Cook County, Illinois, Case No. 2010 P. 2204 Consolidated with 08 CH 46925

Edward Shrock v. Robert J. Meier, Cook County, Illinois, Case No. 2009 L 001455

Patricia Nwosu v. Edward Nwosu, Cook County, Illinois, Case No. 2006 D 630434

Garner v. The City of Country Club Hills, Illinois, et al., US District Court for the Northern District of Illinois; Case No. 11 CV 05164

Wanda Comein, et al. v. The City of Country Club Hills, Illinois, et al., US District Court for the Northern District of Illinois, Case No. 11 CV 05766

O'Donnell v. City of Country Club Hills, et al., US District Court for the Northern District of Illinois, Case No. 12 CV 3523

In the Matter of the Arbitration between Steve Bayer and Comcast Cable Communications, LLC, American Arbitration Association, Case No. 01-14-0000-1321

Nwokenkwo v. Nwokenkwo, Cook County, Illinois, Case No. 2013 D 709

Hershewe v. Givens, et al., US District Court for the Middle District of Alabama, Case No. 14 CV 00655