

BARBARA A. BELTRAND, MLS, MPA/MBA, CPA

CERTIFIED PUBLIC ACCOUNTANT

Curriculum Vitae

515 Saratoga Street South
Saint Paul, MN 55116
651.269.0470 / cell

EDUCATION

- 9/2011 – present **Enrolled in Doctorate in Business Administration**
Enrolled in three year program of course work to be completed in the summer of 2014, followed with a research project and the publication of a dissertation. Comprehensive examinations completed in the Fall of 2013. Completion of final course and dissertation pending.
- 9/1984 **Master of Science in Public Accounting (MPA) / Master of Business Administration (MBA)**
Northeastern University, Boston, MA
- 12/1977 **Master of Library Science (MLS)**
Simmons College, Boston, MA
- 5/1975 **Bachelor of Arts, *cum laude*, Anthropology & English**
Macalester College, Saint Paul, MN

CERTIFICATION AND LICENSURE

See separate document of annual continuing professional education (CPE) as required for licensure.

- 1/1994 – present MN Board of Accountancy No. 15578
10/1987 – present MA Board of Public Accountancy No. 10239

PROFESSIONAL ORGANIZATIONS

Member of the following:

- No. 52803 American Accounting Association
No. 00014351 American Institute of Certified Public Accountants
No. 118967 American Woman's Society of Certified Public Accountants
No. 12465 Minnesota Society of Certified Public Accountants

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AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA) UNIFORM CPA EXAMINATION

- American Institute of Certified Public Accountants (AICPA)**
Committee member of the following CPA Exam groups:
- 6/2001 – 9/2003 Audit and Attestation Simulations Task Force
- 10/2003 – 10/2007 Content Committee
- 5/2003 – 10/2007 Experts Panel
- 10/2003 – 5/2004 Audit Committee
- 5/2004 – 10/2007 Financial Accounting and Reporting Committee (FARS)
- 7/2015 – present **American Institute of Certified Public Accountants (AICPA) Examination Team**
AICPA Uniform CPA Exam MCQ Item and Simulation Development, **Reviewer**
Review multiple choice questions (MCQs) for the AICPA CPA Examination Team, serve as a mentor to new writers, and participate in simulation development and review. Review test items for accuracy and clarity and recommend acceptance, rejection, or acceptance as revised. Attend periodic reviewer workshops via teleconferencing and at various U.S. locations.
- 11/2007 – 8/2012 **American College Testing Program, Inc. (ACT)**
AICPA Uniform CPA Exam Item Development Project, **Reviewer**
Review multiple choice questions (MCQs) for the AICPA CPA exam within parameters set by the AICPA. Review test items for accuracy and clarity and recommend acceptance, rejection, or acceptance as revised. Attend periodic reviewer workshops at various U.S. locations.
- 10/2008 – 7/2015 **Professional Examination Services (ProExam)**
AICPA Uniform CPA Exam Item Development Project, **Reviewer & Mentor**
Review multiple choice questions (MCQs) for the AICPA CPA exam within parameters set by the AICPA. Review test items for accuracy and clarity and recommend acceptance, rejection, or acceptance as revised. Mentor writers in writer workshops and in online environments. Attend periodic reviewer workshops at various U.S. locations.

MINNESOTA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS (MNCPA)

Member, Vice Chair, Chair, and Captain of the following:

- 7/1999 – present General Industries Review Task Force Financial Reporting Committee, **Member**
2003/2004, **Chair**
- 5/2001 – present Professional Standards (Peer Review) Committee, **Member**
2012/2013 & 2013/2014, **Vice Chair**
2014/2015, **Chair**
- 5/2001 – present Peer Review Report Acceptance Body (RAB), **Member**
2004/2005, 2006/2007, 2008/2009, 2010/2011, 2011/2012, **Captain**
2015/2016 **Past Chair & Member of Executive Committee**
2014/2015 **Chair of Executive Committee**
2015/2016 **Past Chair & Member of Executive Committee**
- 7/2010 – 2/2011 Strategic Plan Advisory Committee, **Member**
Publication: MNCPA Report: The case for a comprehensive strategic plan for the State of Minnesota (February 2011)

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PUBLICATIONS AND PRESENTATIONS

- 1994** Beltrand, B.A. (Winter 1994). Nonprofit Accounting. *Center for Nonprofit Management, affiliate of the Graduate School of Business, University of St. Thomas Nonprofit Management News.*
- 1996** Beltrand, B.A. & The Center for Nonprofit Management., affiliate of the Graduate School of Business, University of St. Thomas (1996). Accounting: Keeping Track of the \$\$\$\$ (revision) In J.M. Hummel, *Starting and Running a Nonprofit Organization*, 2nd edition. Minneapolis, MN: University of Minnesota Press.
- 1998** Beltrand, B.A. (1998). How to Forecast Cash Flow. In K. Shamblin, Editor, *Investment Strategy and Policy for Nonprofit Organizations*. St. Paul, MN: Center for Nonprofit Management, University of St. Thomas.
- 2004** Beltrand, B.A. (May 2004). Colleagues Conduct Financial Statement Reviews: Constructive Comments Serve Members and Public. *The Minnesota Society of Certified Public Accountants Footnote.*
- 2007** Beltrand, B.A. (December 12, 2007). Auditors: Plan Ahead for SAS 114 Compliance. *The MN Society of Certified Public Accountants December E-News.*
- 2011** Beltrand, B.A. & Thorp, D.J. (April 2011). Don't let your clients get caught short; Peer reviewers find required disclosures missing, *The MN Society of Certified Public Accountants Footnote.*
- 2011** Beltrand, B.A. (May 2011) Peer Reviewers – Friendly Heads Up! *The MN Society of Certified Public Accountants Peer Review Newsletter.*
- 2012** Beltrand, B.A. & Thorp, D.J. (November 2012). Clarified auditing standards require changed audit procedures and reporting -- Let's make sure that "gotcha" is not part of your next peer review. *The MN Society of Certified Public Accountants Public Practice eNews.*
- Beltrand, B.A., Moran, R. & Winrow, B (October 2012). An applied project: Relationships between economic indicators and domestic airline industry revenue passenger miles (RPMs). Presented October 5, 2012 at the Midwest Academy of Management annual conference.
- 2013** Beltrand, B.A. & Lindsey, C. (August, 2013). CPAs must have zero tolerance for failed peer review reports – Recent fine and increase in failed reports point to inadequate implementation of SSARS 19. *Minnesota Society of Certified Public Accountants Footnote.*
- 2014** Beltrand, B.A. & Thompson, D.K. (November, 2014). Problems with engagement performance identified in peer reviews. *Minnesota Society of Certified Public Accountants Footnote.*
- 2015** Beltrand, B.A. (October, 2015). Engagements to prepare financial statements – implementation guidance for a transition from SSARS 19 to SSARS 21. *Minnesota Society of Certified Public Accountants MN CPA ENews.*
- 2015** Beltrand, B.A. (November, 2015). MNCPA peer reviews: Pass rate improves, but problems continue. *Minnesota Society of Certified Public Accountants The Footnote.*

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COLLEGE AND UNIVERSITY TEACHING

- 9/1982 – 7/1992 Northeastern University, Boston, MA, **Adjunct Lecturer**
Taught principles of accounting, cost accounting, and intermediate accounting to a diverse adult and traditional age student population who primarily worked full-time.
- 9/1986 – 5/1989 University of Massachusetts, Boston, MA, **Adjunct Lecturer**
Taught basic mathematics and the fundamental of accounting information systems to a diverse population of adult learners.
- 9/1987 – 5/1990 Lasell College, Newton, MA, **Assistant Professor**
9/1991 – 5/1992 Taught financial accounting, managerial accounting, financial management, and intermediate accounting; advised students, served on faculty governance committees. Participated in various community events and recruitment efforts at this residential college for women.
- 1/1991 – 5/1991 Chaminade University, Honolulu, HI, **Adjunct Lecturer**
Taught financial and managerial accounting to a diverse Pacific Rim student population.
- 1/1993 – 9/1993 Metropolitan State University, Minneapolis, MN, **Adjunct and Assistant Professor**
9/1997 – 9/2002 Taught introductory and intermediate accounting in a competency basis environment
5/2006 – 7/2006 adult learners.
- 1/1994 – 5/1995 University of St. Thomas, Saint Paul, MN, **Adjunct Instructor**
1/2000 – 5/2003 In the graduate School of Business taught accounting applications for decision-making; in the
6/2003 – 8/2003 Masters in International Management Program taught accounting concepts and methods; in the Accounting MBA Program taught corporate financial reporting.
- 1/1999 – present Hamline University, **Adjunct Instructor**
Teach financial accounting during January term on a bi-annual basis and occasional summer terms; teach advanced accounting during occasional spring terms.
- 9/1993 – 8/1996 Metropolitan State University, Minneapolis, MN
9/2002 – 8/2005 **Assistant Professor**
8/2009 – present **Associate Professor (tenured May 2014)**
Teach financial reporting (intermediate accounting), advanced financial reporting (consolidations, partnerships, nonprofit organizations, and governmental accounting), and auditing to a diverse population of adult learners and traditional aged students.
- Participate in faculty governance with a special emphasis on academic affairs (course and program approvals) and related policies and procedures, accreditation, and assessment. Participate in Inter Faculty Organization (IFO) delegate assembly, statewide academic affairs, College of Management (COM) convener, and IFO Council as indicated in the following section.
- Participate in university committees, including College of Management (COM) undergraduate assessment committee, budget subcommittee, student complaint procedure committee, accreditation committees, and search committees, as indicated in the following section.

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METROPOLITAN STATE UNIVERSITY COURSES TAUGHT

Term	Term Code	Course #	Course Name	Day	Time	Campus
2009 - Fall	FY20103	Acct 310-03	Financial Reporting	Mon	6:00 - 9:20 p.m.	Normandale CC
2009 - Fall	FY20102	Acct 310-06	Financial Reporting	Mon & Wed	10:00 - 11:40 a.m.	Midway
2010 - Spring	FY20105	Acct 310-01	Financial Reporting	Mon	6:00 - 9:20 p.m.	Mpls
2010 - Spring	FY20105	Acct 310-03	Financial Reporting	T & Th	10:00 - 11:40 a.m.	Midway
2010 - Summer	FY20111	Acct 512-01	Auditing	M & Th *	6:00 - 9:20 p.m.	Midway
2010 - Fall	FY20113	Acct 310-05	Financial Reporting	Tues	6:00 - 9:20 p.m.	Anoka Ramsey CC
2010 - Fall	FY20113	Acct 310-06	Financial Reporting	M & W	10:00 - 11:40 a.m.	Midway
2010 - Fall	FY20113	Acct 512-03	Auditing	Th	6:00 - 9:20 p.m.	Normandale CC
2011 - Spring	FY20115	Acct 310-02	Financial Reporting	Tues	6:00 - 9:20 p.m.	Saint Paul
2011 - Spring	FY20115	Acct 310-03	Financial Reporting	T & Th	8:00 - 9:40 a.m.	Midway
2011 - Spring	FY20115	Acct 510-03	Advanced Financial Reporting	Th	6:00 - 9:20 p.m.	Midway
2011 - Summer	FY20121	Acct 310-03	Financial Reporting	Th	6:00 - 9:50 p.m.	Midway
2011 - Summer	FY20121	Acct 510-01	Advanced Financial Reporting	Wed	6:00 - 9:50 p.m.	Mpls
2011 - Fall	FY20123	Acct 310-01	Financial Reporting	Wed	6:00 - 9:20 p.m.	Saint Paul
2011 - Fall	FY20123	Acct 310-07	Financial Reporting	T & Fri	1:00 - 2:40 p.m.	Saint Paul
2011 - Fall	FY20123	Acct 510-03	Advanced Financial Reporting	Th	6:00 - 9:20 p.m.	Midway
2012 - Spring	FY20125	Acct 310-03	Financial Reporting	T & Th	8:00 - 9:40 a.m.	Midway
2012 - Spring	FY20125	Acct 510-02	Advanced Financial Reporting	Wed	6:00 - 9:20 p.m.	Mpls
2012 - Summer	FY20131	Acct 310-02	Financial Reporting	M & W *	6:00 - 9:50 p.m.	Midway
2012 - Fall	FY20133	Acct 310-06	Financial Reporting	M & W	12:30 - 2:10 p.m.	Midway
2012 - Fall	FY20133	Acct 510-03	Advanced Financial Reporting	Th	6:00 - 9:20 p.m.	Library
2012 - Fall	FY20133	Acct 510-04	Advanced Financial Reporting	Wed	6:00 - 9:20 p.m.	Midway
2013 - Spring	FY20135	Acct 510-02	Advanced Financial Reporting	Th	6:00 - 9:20 p.m.	Saint Paul
2013 - Spring	FY20135	Acct 512-02	Auditing	Tues	6:00 - 9:20 p.m.	Saint Paul
2013 - Spring	FY20135	Acct 512-03	Auditing	Wed	6:00 - 9:20 p.m.	Midway
2013 - Summer	FY20141	Acct 512-02	Auditing	M & W *	6:00 - 9:20 p.m.	Midway
2013 - Fall	FY20143	Acct 310-04	Financial Reporting	Wed	6:00 - 9:20 p.m.	Inver Hills CC
2013 - Fall	FY20143	Acct 310-06	Financial Reporting	M & W	12:30 - 2:10 p.m.	Midway
2013 - Fall	FY20143	Acct 310-07	Financial Reporting	Th	6:00 - 9:20 p.m.	Mpls
2014 - Spring	FY20145	Acct 310-03	Financial Reporting	T & Th	8:00 - 9:45 a.m.	Midway
2014 - Spring	FY20145	Acct 310-05	Financial Reporting	Th/Hybrid	6:00 - 9:20 p.m.	Mpls
2014 - Spring	FY20145	Acct 310-06	Financial Reporting	Wed	9:00 a.m. - 12:30 p.m.	Normandale CC
2014 - Fall	FY20153	Acct 310-02	Financial Reporting	Th	6:00 - 9:20 p.m.	Normandale CC
2014 - Fall	FY20153	Acct 310-05	Financial Reporting	Wed/Hybrid	6:00 - 9:20 p.m.	Minneapolis
2014 - Fall	FY20153	Acct 310-50	Financial Reporting	Online	Post Tues; Due Wed	N/A
2015 - Spring	FY20155	Acct 310-03	Financial Reporting	Th	6:00 - 9:20 p.m.	Mpls
2015 - Spring	FY20155	Acct 310-50	Financial Reporting	Online	Post Th; Due Fri	N/A
2015 - Summer	FY20161	Acct 310-01	Financial Reporting	Tues/Hybrid	6:00 - 9:20 p.m.	Midway
2015 - Summer	FY20161	Acct 310-02	Financial Reporting	Wed	6:00 - 9:20 p.m.	Midway
2015 - Summer	FY20161	Acct 310-50	Financial Reporting	Online	Post Tues; Due Sun	N/A
2015 - Summer	FY20161	Acct 512-01	Auditing	Th	6:00 - 9:20 p.m.	Mpls
2015 - Fall	FY20163	Acct 310-03	Financial Reporting	Mon	6:00 - 9:20 p.m.	Midway
2015 - Fall	FY20163	Acct 310-05	Financial Reporting	Wed/Hybrid	6:00 - 9:20 p.m.	Mpls

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Term	Term Code	Course #	Course Name	Day	Time	Campus
2015 - Fall	FY20163	Acct 310-50	Financial Reporting	Online	Post Wed; Due Sun	N/A
2016 - Spring	FY20165	Acct 310-03	Financial Reporting	Wed/Hybrid	6:00 - 9:20 p.m.	Saint Paul
2016 - Spring	FY20165	Acct 310-50	Financial Reporting	Online	Post Wed; Due Sun	N/A
2016 - Spring	FY20165	Acct 510-01	Advanced Financial Reportig	Th	6:00 - 9:20 p.m.	Saint Paul

INTER FACULTY ORGANIZATION (IFO) FACULTY ASSOCIATION (FA) GOVERNANCE

FY 1995

- IFO/FA Membership Director
- Member, Committee on Committees

FY 1996

- IFO/FA Membership Director

FY 2003

- Member, IFO/FA General Education Committee

FY 2004

- Member, IFO/FA Academic Steering Committee¹
- Member, IFO/FA General Education Committee

FY 2005

- Member, IFO/FA Academic Steering Committee
- Member, IFO/FA General Education Committee

FY 2010

- Chair, IFO/FA Academic Steering Committee
- Delegate, IFO Delegate Assembly

FY 2011

- Chair, IFO/FA Academic Affairs Committee²

FY 2012

- Chair, IFO/FA Academic Affairs Committee
- Chair, IFO/FA Procedure 251 (undergraduate course proposal process) Taskforce
- Delegate, IFO Delegate Assembly

FY 2013

- Chair, IFO/FA Academic Affairs
- Chair, IFO/FA Procedure 251 (undergraduate course proposal process) Taskforce
- Member, IFO Statewide Academic Affairs
- Member, IFO/FA Council – College of Management (COM) at large

FY 2014

- Co-Chair, IFO/FA Academic Affairs
- Member, IFO Statewide Academic Affairs
- Convener, IFO/FA College of Management (COM)
- Member, IFO/FA Council – IFO/FA COM convener
- Delegate, IFO Delegate Assembly

¹ Undergraduate course proposals

² Undergraduate course proposals and program proposals

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FY 2015

- Treasurer, IFO/FA Metro
- Metro Representative to Statewide IFO Board of Directors
- Member, IFO/FA Academic Affairs
- Member, IFO Statewide Academic Affairs
- Convener, IFO/FA College of Management (COM)
- Member, IFO/FA Executive Committee – IFO/FA COM convener and IFO/FA Treasurer
- Member, IFO/FA Council – IFO/FA COM convener and IFO/FA Treasurer

FY 2016

- Treasurer, IFO/FA Metro
- Metro Representative to Statewide IFO Board of Directors
- Convener, IFO/FA College of Management (COM)
- Grievance Officer
- Member, IFO/FA Executive Committee – IFO/FA COM convener and IFO/FA Treasurer
- Member, IFO Council – IFO/FA COM convener

METROPOLITAN STATE UNIVERSITY COMMITTEES

FY 1995

- Accreditation Sub-Committee

FY 2005

- Academic Standing Ad Hoc Working Group

FY 2010

- College of Management, Undergraduate Assessment Committee
- University Budget Subcommittee
- Scholarship Committee – MN Society of CPAs Award

FY 2011

- College of Management, Undergraduate Assessment Committee
- University Budget Subcommittee
- University Budget Development Team
- Student Complaint Procedure Committee in support of the Academic Quality Improvement Program (AQIP)³
- Diversity Learning Task Force (DLTF)
- Scholarship Committee – MN Society of CPAs Award

FY 2012

- College of Management Accounting (Financial) Faculty Search Committees (8/2011 – 4/2012 & 1/2012 – 5/2012 & 5/2012 – 8/2012)
- Judicial Affairs Officer Search Committee
- Diversity Learning Task Force (DLTF)
- Scholarship Committee – MN Society of CPAs Award
- Faculty Liaison to the Accounting Club

³ Accreditation with the Higher Learning Commission (HLC) of the North Central Association of Colleges and Schools (NCA)

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FY 2013

- College of Management Accounting (Managerial) Faculty Search Committee
- Diversity Learning Task Force (DLTF)
- Scholarship Committee – MN Society of CPAs Award
- Faculty Liaison to the Accounting Club

FY 2014

- College of Management, Undergraduate Assessment Committee
- Academic Quality & University Improvement Steering Category 1, Helping Students Learning Committee in support of AQUISC⁴
- Scholarship Committee – MN Society of CPAs Award
- Graduation Ceremonies, December 2013 and May 2014 – Reader of College of Management Undergraduates Names

FY 2015

- College of Management, Undergraduate Assessment Committee
- Scholarship Committee – Metropolitan State University Foundation - MN Society of CPAs Award
- Graduation Ceremonies, December 2014 and May of 2015– Reader of College of Management Undergraduates Names

FY 2016

- Scholarship Committee – Metropolitan State University Foundation - MN Society of CPAs Award
- Exam Proctoring Task Force – online & hybrid courses, assessment, disabilities services, college level examination program (CLEP) exams
- Graduation Ceremonies, December 2015 and May of 2016– Reader of College of Management Undergraduates Names

PROFESSIONAL DEVELOPMENT GRANTS AWARDED

FY 2009/2010

- To support attendance at the AICPA National Advanced Accounting and Auditing Technical Symposium (NAAATS) in Lake Buena Vista, Florida, July 14-19, 2010, \$700.

FY 2010/2011

- To support attendance, serve as a paper reviewer, present a paper, and facilitate a session at the Midwest Academy of Management annual conference in Itasca, Illinois, October 4-6, 2012, \$685.

FY 2011/2012

- To support attendance at the AICPA National Advanced Accounting and Auditing Technical Symposium (NAAATS) in Chicago, Illinois, July 21-22, 2012, \$700.

FY 2012/2013

- To support attendance at the AICPA National Advanced Accounting and Auditing Technical Symposium (NAAATS) in Nashville, Tennessee, July 11-12, 2013, \$350.

FY 2013/2014

- To support attendance at the AICPA National Advanced Accounting and Auditing Technical Symposium (NAAATS) in Las Vegas, Nevada, July 8-11, 2014, \$800.

⁴ Accreditation with the Higher Learning Commission (HLC) of the North Central Association of Colleges and Schools (NCA)

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FY 2014/2015

- To support attendance at the AICPA National Advanced Accounting and Auditing Technical Symposium (NAAATS) in Las Vegas, Nevada, July 8-11, 2015, \$500.

FY 2015/2016

- To support attendance at the AICPA National Advanced Accounting and Auditing Technical Symposium (NAAATS) in Salt Lake City, Utah, July 21-22, 2016, \$500.

PRIOR INSTITUTIONS – GOVERNANCE AND SERVICE

FY 1987

Northeastern University, Boston, MA

- Textbook Selection Committee

FY 1990

Lasell College, Newton, MA

- Faculty Secretary
- Academic Support Services Committee
- Curriculum Committee
- Library Committee

FY 1991

Lasell College, Newton, MA

- Academic Support Services Committee
- Curriculum Committee
- Library Committee

FY 1992

Lasell College, Newton, MA

- Academic Support Services Committee
- Curriculum Committee
- Library Committee
- Faculty Advisor: Phi Theta Kappa

AUDIT AND ACCOUNTING EXPERIENCE

6/1979 – 8/1981 **Finance Coordinator and Editor**
South End Press, Boston, MA
Developed and implemented a financial accounting system; evaluated manuscripts; participated in manuscript acceptance process; edited manuscripts; participated in book production activities.

10/1977 – 5/1978 **Billing Supervisor/Personnel**
DARE, Inc., Boston, MA
Created systems to ensure third-party billing; managed contract and purchase of service billing systems; administered health/life insurance coverage; supervised administrative office staff.

1/1983 – 3/1983 **Intern, Audit and Tax**
Arthur Young and Company, Boston, MA

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Assisted in audit engagements in shipping/consolidation and banks; assisted in preparing personal and trust tax returns.

9/1983 – 3/1987

Associate, Audit

Holdsworth, Burrell and Company, Boston, MA

Provided audit services to local banks, social service agencies, not-for-profit organizations, and small businesses; supervised junior auditors; developed audit procedures from standardized audit programs.

2/1984 – 10/1997

10/2002 – 2/2006

Sole Proprietor

Barbara A. Beltrand, CPA, Brookline, MA and Saint Paul, MN

Provided compilation, review, and audit services to primarily not-for-profit organizations and service businesses; prepared interim and year-end financial statements in conformity with generally accepted accounting principles and other comprehensive bases of accounting; assisted clients in evaluating and implementing accounting information systems.

12/1984 – 5/1986

Fiscal Director and Acting Executive Director

Fenway Community Health Center, Boston, MA

Designed and implemented a computerized accounting system; supervised third-party billing, provided direction to cashier/intake department; supported the finance committee of the board of directors.

7/1996 – 9/1997

Manager, Audit

Brown & Company, Brooklyn Center, MN

Provided audit and management consulting services to not-for-profit clients, reviewed and assessed audit work papers to ensure compliance with accounting and auditing standards; evaluated tax-exempt tax returns and related work papers; evaluated internal control and accounting information systems as a part of management advisory services.

10/1997 – 8/2002

9/2002 – 1/2006 *pt*

10/2006 – 5/2007

Manager, Assurance & Accounting Quality Group

LarsonAllen (now CliftonLarsonAllen), Minneapolis, MN

Performed final evaluations of audits, reviews, compilations, and agreed-upon-procedure engagements; researched accounting and auditing issues; provided documentation to support application of accounting standards; taught internal continuing professional education seminars. Supported industry groups including, construction, employee benefit plans, government (public charter schools and municipalities), homeowner associations, and nonprofit organizations. *See attached seminar presentations addenda for detailed listing.*

7/2003 – 1/2006

Manager, Quality Technical

Enestvedt & Christensen, Certified Public Accountants, Burnsville, MN

Performed final evaluations of audits, reviews, compilations and agreed-upon-procedure engagements; researched accounting and auditing issues; provided documentation to support application of accounting standards.

2/2006 – 9/2006

Manager, Accounting Principles Group

Grant Thornton LLP, Minneapolis, MN

Researched current financial accounting standards and prepared a weekly publication for internal and external communication of changes in current professional accounting standards

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- 6/2007 – 3/2009 **Director, Technical A&A Services and Training**
Boulay, Heutmaker, Zibell & Co. P.L.L.P, Eden Prairie, MN
Perform final evaluations of audits, reviews, compilations and agreed-upon-procedures engagements; research accounting and auditing issues; provide documentation to support application of accounting standards; provide direction on integration of third-party audit and attestation tools; teach internal continuing professional education sessions. *See attached seminar presentations addenda for detailed listing*
- 4/2009 – present **Principal**
B2 Beltrand LLC *aka* Barbara A. Beltrand, CPA, Saint Paul, MN
Client services include performance of audits, reviews, compilations and other attestation engagements. Use engagement performance standards (audit and attestation) and accounting standards to document support for application of standards. Teach continuing professional education sessions. *See attached seminar presentations addenda for detailed listing.*

LIBRARY EXPERIENCE

- 9/1975 – 8/1976 **Administrative Assistant**
Bureau of Library Extension, Boston, MA
Assisted in managing a federal reference book grant; acted as a liaison between public librarians and book jobbers.
- 9/1976 – 9/1977 **Librarian Assistant**
Massachusetts Institute of Technology (MIT), Barker Engineering Library, Cambridge, MA
Communicated between engineering library and central cataloguing department; developed and wrote a training manual; systematized procedures and eliminated a 2-year backlog

COMMUNITY SERVICE / BOARD OF DIRECTORS

- 9/1993 – 9/2001 Twin Cities Friends Meeting, **Co-Treasurer**
- 9/1997 – 9/1999 Jewish Community Center, Camp Butwin, **Advisory Committee Member**
- 7/1998 – 7/2002 Tapestry Folkdance Center, **Treasurer**
- 7/2003 – 8/2005 Tapestry Folkdance Center, **Treasurer**
- 1/2007 – present Indonesian Performing Arts Association *dba* Sumunar, **Treasurer**
- 1/2010 – present Calliope Women's Chorus, **Treasurer**
- 7/2010 – 6/30/15 Tapestry Folkdance Center, **Treasurer**
- 6/30/15 – present Tapestry Folkdance Center, **Board Member**

SEMINAR PRESENTATIONS:

PRESENT ACCOUNTING & AUDITING CONTINUING PROFESSIONAL EDUCATION (CPE)

- 2/1995 – 11/2006 LarsonAllen (now CliftonLarsonAllen)
- 6/2002 – 9/2010 Minnesota Society of Certified Public Accountants
- 7/2007 – 3/2009 Boulay, Heutmaker, Zibell & Co. P.L.L.P.
- 8/2013 & 5/2014 Professional Examination Service (ProExam)

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PRESENT ACCOUNTING SEMINARS FOR BOARD MEMBERS AND EXECUTIVE LEADERSHIP:

1/1993 – 1/2006 University of St. Thomas, Center for Nonprofit Management

See seminar presentations addenda for detailed list.

ACADEMIC SEMINAR PARTICIPATION

Sponsored by Metropolitan State University, unless otherwise specified

2/2003	Realizing Student Potential ⁵
3/2003	Teaching in the 21 st Century – Controversial Issues
5/2003	The Cross-Cultural Conference Room ⁶
5/2003	Multi-cultural Teaching Seminar
5/2009	Instructor-in-Training Program – Innovative Teaching Techniques ⁷
9/2009	Employee Code of Conduct
9/2009	Public Jobs: Private Data
9/2009	Making the Most of Gartner Resources
9/2009	Library & Information Services Fall Semester Field Day
9/2009	Fall Faculty Conference
9/2009	Advising as Teaching
9/2009	Open Discussion: Workload, Curriculum, and Intellectual Property
10/2009	Difference in the Classroom: A Roundtable with Gender Studies Faculty
10/2009	Presenting Data and Information ⁸
10/2009	The CARD Act of 2009: Big Changes for College Students ⁹
10/2009	Advising Nuts & Bolts
11/2009	Advising Students in Academic Difficulty
1/2010	Keeping Up: Using Library Technology to Stay Current with Your Teaching and Research
1/2010	Teaching and Technology
1/2010	Library Technology
4/2010	Minnesota Council of Accounting Educators (MCAE): Student Engagement and the Pathways Commission
1/2011	SAP (enterprise resource management software) Training Seminar ¹⁰
4/2011	Minnesota Council of Accounting Educators (MCAE): Financial and Managerial Accounting, IRS Adrian Project
8/2011	INFS 115 Information Access (semester-long academic course)
4/2012	Minnesota Council of Accounting Educators (MCAE): International Financial Reporting Standards (IFRS) Integration
10/2012	Symposium on Big Data Science and Engineering
6/2014	National Coalition Building Institute (NCBI) Exposure Workshop
8/2014	2014 Equity and Diversity Summit – Respect and Inclusivity ¹¹
11/2014	Applying the Quality Matters (QM) Rubric – The Design of Online Courses ¹²
8/2015	2015 Equity and Diversity Summit – Institutionalizing Racial Issues in Higher Education ¹³

⁵ Minnesota State Colleges and Universities (MNSCU)

⁶ University of St. Thomas

⁷ Minnesota Society of Certified Public Accountants (MNCPA)

⁸ Edward Tufte Seminar

⁹ Minnesota Jump\$tart Coalition for Personal Financial Literacy in partnership with the Federal Reserve Bank of Minneapolis

¹⁰ SAP and Sam Houston State University

¹¹ Inter Faculty Organization (IFO) [Metro] Faculty Organization (FA)

¹² Quality Matters Organization

¹³ Inter Faculty Organization (IFO) [Metro] Faculty Organization (FA)

BARBARA A. BELTRAND, MLS, MPA/MBA, CPA

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Curriculum Vitae

10/2015 Anti-Bullying Workshop¹⁴
10/2015 Anti-Racism Workshop¹⁵

SEMINAR PRESENTATIONS

1993 Seminar Presentations

1/20/1993	Finance and Accounting for Nonprofit Managers	Minneapolis, MN
5/3/1993	Center for Nonprofit Management	
6/2/1993	University of St. Thomas, Graduate School of Business	
10/22/1993	Accounting: Mini-M.B.A. ® for Nonprofit Organizations	Saint Paul, MN
	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	
11/12/1993	Budgeting: Mini-M.B.A. ® for Nonprofit Organizations	Saint Paul, MN
11/23/1993	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	

1994 Seminar Presentations

3/1/1994	Finance and Accounting for Nonprofit Managers	Minneapolis, MN
	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	
4/29/1994	Financial Management for Women's Funds	New York, NY
	National Network of Women's Funds – Annual Conference	
9/17/1994	Financial and Data Management	San Francisco, CA
10/1/1994	National Network of Women's Funds – Regional Meetings	Boston, MA
10/14/1994		Detroit, MI

1995 Seminar Presentations

1/24/1995	Accounting for Nonprofit Managers	Minneapolis, MN
	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	
2/16/1995	Non-Profits: A New Environment	Minneapolis, MN
	Larson, Allen, Weishair & Co., LLP – Annual Not-For-Profit Conference	
3/29/1995	A New Environment for Nonprofit Organizations	Grand Rapids, MN
	Blandin Foundation – Staff Retreat	
4/28/1995	Managing Financial and Tax Reporting: Accountability to the Public, the IRS, Charity Reviewers, and Ourselves	San Francisco
	Women's Funding Network – Annual Conference	
9/30/1995	Financial & Data Management Project – Final Report & Discussion	Atlanta, GA
	Women's Funding Network – Eastern Regional Meeting	

¹⁴ Inter Faculty Organization (IFO)

¹⁵ Ibid.

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Curriculum Vitae

- 10/17/1995 **Accounting: Mini-M.B.A. ® for Nonprofit Organizations** Saint Paul, MN
Center for Nonprofit Management
University of St. Thomas, Graduate School of Business
- 11/11/1995 **Financial & Data Management Project** Chicago, IL
Women's Funding Network – Central Regional Meeting

1996 Seminar Presentations

- 1/30/1996 **New Standards of Accounting: FASB 116 and 117** Minneapolis, MN
Center for Nonprofit Management
University of St. Thomas, Graduate School of Business
- 4/18/1996 **Beyond FASB 116 and 117** Saint Paul, MN
Minnesota Council of Nonprofits and the National Society of Fund Raising Executives
- 6/6/1996 **Internal Financial Controls Workshop** Saint Paul, MN
Investment Strategies for Nonprofit Organizations Seminar
Center for Nonprofit Management
University of St. Thomas, Graduate School of Business
- 10/19/1996 **Managing Thriving Organizations in Rapidly Changing Environments** Minneapolis, MN
Mid-States Police & Police Officers Association
- 11/26/1996 **Reporting Requirements and Tracking Restricted Gifts** Minneapolis, MN
Nonprofit Financial Group

1997 Seminar Presentations

- 1/30/1997 **Getting “Ready for Audit”** Minneapolis, MN
Minneapolis Neighborhood Revitalization Program (NRP)
- 2/7/1997 **Reading Financial Statements: This is what's going on!** Minneapolis, MN
Center for Nonprofit Management
University of St. Thomas, Graduate School of Business
- 2/13/1997 **FASB 116 & 117: Why Do They Matter?** Minneapolis, MN
Center for Nonprofit Management
University of St. Thomas, Graduate School of Business
- 3/13/1997 **Accounting: Mini-M.B.A. ® for Nonprofit Organizations** Saint Paul, MN
Center for Nonprofit Management
University of St. Thomas, Graduate School of Business
- 3/19/1997 **Reading Financial Statements** Minneapolis, MN
Center for Nonprofit Management
University of St. Thomas, Graduate School of Business

1998 Seminar Presentations

- 3/23/1998 **Accounting: Mini-M.B.A. ® for Nonprofit Organizations** Saint Paul, MN
Center for Nonprofit Management
University of St. Thomas, Graduate School of Business
- 3/30/1998 **Budgeting: Mini-M.B.A. ® for Nonprofit Organizations** Saint Paul, MN

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Curriculum Vitae

	Center for Nonprofit Management University of St. Thomas, Graduate School of Business	
6/10/1998	Financial Statements: Audits, and Reporting <i>Customized Training:</i> MN Department of Corrections, MN Center for Crime Victim Services Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Saint Paul, MN
6/18/1998	Financial Management: Mini-M.B.A. ® for Nonprofit Organizations <i>Customized Training:</i> Cass County Children's Initiative Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Bemidji, MN
6/25/1998	Investments and Fair Market Value Testing Nonprofit Organizations Industry Group Training Larson, Allen, Weishair & Co., LLP	Minneapolis, MN
8/7/1998	Budgeting <i>Customized Training:</i> Cass County Children's Initiative Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Bemidji, MN
8/29/1998	Board Members' Responsibilities <i>Customized Training:</i> Veteran's for Peace, Inc. Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Minneapolis, MN
10/27/1998	Risky Business? Not-For-Profit Organizations Conference Minnesota Society of CPAs	Bloomington, MN

1999 Seminar Presentations

3/4/1999	Reading Financial Statements Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Minneapolis, MN
3/11/1999	Budgeting and Program Goals: Mini-M.B.A. ® for Nonprofit Organizations <i>Customized Training:</i> St. Paul / Ramsey County Children's Initiative Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Saint Paul, MN
4/16/1999	Realistic Budgeting Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Minneapolis, MN
5/19/1999	Accounting: Mini-M.B.A. ® for Nonprofit Organizations Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Saint Paul, MN

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Curriculum Vitae

5/19/1999	Budgeting: Mini-M.B.A. ® for Nonprofit Organizations Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Saint Paul, MN
5/21/1999 – 5/31/1999	Accounting Services Larson, Allen, Weishair & Co., LLP	Austin, MN Minneapolis, MN Brainerd, MN Saint Cloud, MN Saint Paul, MN
6/22/1999	Role of the In-Charge Auditor Larson, Allen, Weishair & Co., LLP	Minneapolis, MN
6/28/1999	Audit and Accounting Update: Nonprofit Industry Group Larson, Allen, Weishair & Co., LLP	Minneapolis, MN
10/27/1999	Realistic Budgeting Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Minneapolis, MN
12/10/1999	Audit and Accounting Update: Nonprofit Industry Group Larson, Allen, Weishair & Co., LLP	Minneapolis, MN
12/20/1999	Accounting Services Larson, Allen, Weishair & Co., LLP	Saint Louis, MO

2000 Seminar Presentations

3/22/2000	Reading Financial Statements Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Minneapolis, MN
5/6/2000	Accounting Techniques Workshop Metropolitan State University	Minneapolis, MN
6/28/2000	Role of the In-Charge Larson, Allen, Weishair & Co., LLP	Minneapolis, MN
9/9/2000	Accounting Techniques Workshop Metropolitan State University	Minneapolis, MN

2001 Seminar Presentations

5/7/2001	Reading Financial Statements Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Minneapolis, MN
6/12/2001	Accounting: Mini-M.B.A. ® for Nonprofit Organizations Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Saint Paul, MN
6/12/2001	Budgeting: Mini-M.B.A. ® for Nonprofit Organizations Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Saint Paul, MN

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Curriculum Vitae

6/25/2001	Nonprofit Industry Update: Accounting and Auditing Standards Larson, Allen, Weishair & Co., LLP	Minneapolis, MN
6/27/2001	The Role of the In-Charge Larson, Allen, Weishair & Co., LLP	Minneapolis, MN
9/8/2001	Accounting Techniques Workshop Metropolitan State University	Minneapolis, MN
9/19/2001	SFAS 141 and 142: Business Combinations and Goodwill	Minneapolis, MN
9/21/2001	Larson, Allen, Weishair & Co., LLP	
10/9/2001	SFAS 141 and 142: Business Combinations and Goodwill Financial Executives Institute	Minneapolis, MN
10/29/2001	SFAS 141 and 142: Business Combinations and Goodwill MN Society of CPAs: Tax Conference	Minneapolis, MN
11/1/2001	SFAS 141 and 142: Business Combinations and Goodwill	Minneapolis, MN
11/13/2001	Principal and Manager A&A Update	Philadelphia, PA
11/16/2001	Larson, Allen, Weishair & Co., LLP	Saint Louis, MO
11/9/2001	Realistic Budgeting Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Minneapolis, MN
11/15/2001	SFAS 141 and 142: Business Combinations and Goodwill	Minneapolis, MN
11/28/2001	Staff & Seniors Lunch & Learn Larson, Allen, Weishair & Co., LLP	

2002 Seminar Presentations

1/9/2002	Audit Documentation: New Standards	Minneapolis, MN
1/15/2002	Staff & Seniors Lunch & Learn Larson, Allen, Weishair & Co., LLP	
1/12/2002	Accounting Techniques Workshop Metropolitan State University	Minneapolis, MN
3/8/2002	Realistic Budgeting Center for Nonprofit Management University of St. Thomas, Graduate School of Business	Minneapolis, MN
3/20/2002	SFAS 141 and 142: Business Combinations and Goodwill Minnesota Institute of Legal Education	Minneapolis, MN
4/18/2002	Audit Administrative File Larson, Allen, Weishair & Co., LLP	Minneapolis, MN
5/6/2002	Passed Adjusting Journal Entries	Minneapolis, MN
5/23/2002	Larson, Allen, Weishair & Co., LLP	
5/31/2002	Employee Benefit Plans: Sampling & Risk Assessment Larson, Allen, Weishair & Co., LLP	Minneapolis, MN

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6/6/2002	Sampling	Minneapolis, MN
6/17/2002	Larson, Allen, Weishair & Co., LLP	
6/11/2002	Analyzing Financial Statements	Minneapolis, MN
	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	
6/20/2002	GAAP and OCBOA Update and Review	Bloomington, MN
11/15/2002	Minnesota Society of CPAs	
6/20/2002	Financial Statement Disclosures	Minneapolis, MN
	Minnesota Society of CPAs	
6/27/2002	Sampling	Minneapolis, MN
	Manufacturing Industry Group	
	Larson, Allen, Weishair & Co., LLP	
7/8/2002	Library Tools	Minneapolis, MN
7/25/2002	Larson, Allen, Weishair & Co., LLP	
8/5/2002	Preparing the Statement of Cash Flows	Minneapolis, MN
8/8/2002	Larson, Allen, Weishair & Co., LLP	
11/15/2002	Financial Statement Disclosures	Minneapolis, MN
	Larson, Allen, Weishair & Co., LLP	
11/22/2002	Reading Financial Statements	Minneapolis, MN
	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	
12/13/2002	Analyzing Financial Statements	Minneapolis, MN
	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	

2003 Seminar Presentations

2/28/2003	Realistic Budgeting	Minneapolis, MN
	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	
6/5/2003	GAAP and OCBOA Update and Review	Bloomington, MN
6/24/2003	Minnesota Society of CPAs	
11/11/2003		
6/5/2003	Financial Statement Disclosures	Bloomington, MN
6/24/2003	Minnesota Society of CPAs	
11/2003		
12/12/2003	Reading Financial Statements	Minneapolis, MN
	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	

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2004 Seminar Presentations

6/22/2004	Cash and Tax Basis Financial Statements – Preparation and Reporting	Bloomington, MN
11/3/2004	Minnesota Society of CPAs	
6/22/2004	Reporting and Disclosure Problems for Small Businesses	Bloomington, MN
11/3/2004	Minnesota Society of CPAs	
12/9/2004	Reading Financial Statements	Minneapolis, MN
	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	

2005 Seminar Presentations

1/13/2005	Analyzing Financial Statements	Minneapolis, MN
	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	

2006 Seminar Presentations

1/4/2006	Reading and Analyzing Financial Statements	Minneapolis, MN
	Center for Nonprofit Management	
	University of St. Thomas, Graduate School of Business	
10/5/2006	Analytical Procedures	Minneapolis, MN
10/24/2006	LarsonAllen, LLP	Eau Claire, WI
10/27/2006		Austin, MN
11/13/2006		Brainerd, MN

2007 Seminar Presentations

5/22/2007	New Risk Assessment Audit Standards: Closing the Loop	Grand Rapids, MI
	Western Michigan Society of Certified Public Accountants	
7/10/2007	Risk Assessment Audit Standards Implementation	Eden Prairie, MN
9/19/2007	Boulay, Heutmaker, Zibell & Co. P.L.L.P.	
10/18/2007	Risk Assessment Audit Standards: A Client Seminar	Eden Prairie, MN
	Boulay, Heutmaker, Zibell & Co. P.L.L.P.	
11/7/2007	SAS 114: Communication With Those Charged With Governance	Eden Prairie, MN
	Boulay, Heutmaker, Zibell & Co. P.L.L.P.	
12/6/2007	Compilations and Reviews	Eden Prairie, MN
	Boulay, Heutmaker, Zibell & Co. P.L.L.P.	
12/10/2007	Employee Benefit Plan Seminar	Eden Prairie, MN
	Boulay, Heutmaker, Zibell & Co. P.L.L.P.	
12/13/2007	Construction Contracting	Eden Prairie, MN
	Boulay, Heutmaker, Zibell & Co. P.L.L.P.	
12/13/2007	Personal Financial Statements	Eden Prairie, MN
	Boulay, Heutmaker, Zibell & Co. P.L.L.P.	

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2008 Seminar Presentations

1/26/2008	Risk Assessment and Linkage to Audit Procedures Boulay, Heutmaker, Zibell & Co. P.L.L.P.	Eden Prairie, MN
4/21/2008	Employee Benefit Plan Audits: Certification, SAS 70 Reports, and Integrating the Risk Assessment Audit Standards Boulay, Heutmaker, Zibell & Co. P.L.L.P.	Eden Prairie, MN
6/2/2008	Statements of Audit Standards 104 – 111, 112, and 1114: Tips for Practical Implementation Audits of Employee Benefit Plans Conference Minnesota Society of CPAs	Minneapolis, MN
7/16/2008	RIA Checkpoint & PPC e-Tools – New Hire Training Boulay, Heutmaker, Zibell & Co. P.L.L.P.	Eden Prairie, MN
10/1/2008 11/5/2008	Fair Value Measurements and Business Combinations: SFAS 157, 159, 141(R), and 160 Boulay, Heutmaker, Zibell & Co. P.L.L.P.	Eden Prairie, MN
10/17/2008	SEC Qs – Best Practices Boulay, Heutmaker, Zibell & Co. P.L.L.P.	Eden Prairie, MN
11/5/2008	Deferred Compensation Boulay, Heutmaker, Zibell & Co. P.L.L.P.	Eden Prairie, MN
11/17/2008 12/3/2008	Lockdown NOW and Engagement File Changes after Lockdown – Authoritative literature and BHZ policies and procedures Boulay, Heutmaker, Zibell & Co. P.L.L.P.	Eden Prairie, MN
12/8/2008	Review Engagements – a Step by Step Approach <i>Changes in Authoritative Literature and a Step-by-Step Approach to a Review Engagement</i> Boulay, Heutmaker, Zibell & Co. P.L.L.P.	Eden Prairie, MN

2009 Seminar Presentations

6/1/2009	Annual Update for Accountants and Auditors Minnesota Society of CPAs	Bloomington, MN
6/2/2009	Significant Challenges: Accounting and Auditing Investments Measured under SFAS 157, Fair Value Measurements Audits of Employee Benefit Plans Conference Minnesota Society of CPAs	Golden Valley, MN
6/25/2009	Annual Update for Accountants and Auditors Minnesota Society of CPAs	Duluth, MN
7/9/2009	Annual Update for Accountants and Auditors Minnesota Society of CPAs	Wilmar, MN
12/4/2009	Annual Update for Accountants and Auditors Minnesota Society of CPAs	Bloomington, MN

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Curriculum Vitae

2010 Seminar Presentations

- | | | |
|-----------|--|-----------------|
| 6/2/2010 | UPMIFA and the IRS: How do Minnesota law and IRS regulations affect those who raise funds for organizations and those who manage and govern foundations?
Minnesota State College and Universities (MnSCU)
Development Officers Workshop | Saint Paul, MN |
| 9/30/2010 | Annual Update for Accountants and Auditors
Minnesota Society of CPAs | Bloomington, MN |

2013 Seminar Presentations

- | | | |
|-----------|--|-------------------|
| 8/20/2013 | Financial Statements Prepared in Accordance with the AICPA's Financial Reporting Framework for Small- and Medium-Sized Companies
Metropolitan State University Accounting Faculty Fall Meeting | Minneapolis, MN |
| 8/24/13 | Financial Statements Prepared in Accordance with the AICPA's Financial Reporting Framework for Small- and Medium-Sized Companies
AICPA / Professional Examination Service (ProExam) | San Francisco, CA |
| 5/9/14 | Financial Statements Prepared in Accordance with the AICPA's Financial Reporting Framework for Small- and Medium-Sized Companies
AICPA / Professional Examination Service (ProExam) | Boston, MA |