

FACULTY MEMBER AND RANK: Ransom McClung, CPA, CFE, Cr.FA, CFF (Visiting Assistant Instructor)

DEPARTMENT: Accounting

HIGHEST DEGREE EARNED: Master of Science in Criminology, Florida State University

AACSB CLASSIFICATION: Professionally Qualified and Supporting

TYPICAL TEACHING ASSIGNMENT:

Fraud Examination
Investigative Accounting
Internal Auditing
Financial Accounting
Managerial Accounting
Cost Accounting for Business Decisions

PROFESSIONAL QUALIFICATIONS AT TIME OF APPOINTMENT:

Director of Audits and Investigations, Florida State University (April 30, 2010 retired)
Associate Inspector General for Florida Board of Regents, State University System of Florida
Certified Public Accountant, Certified Forensic Accountant
Certified Fraud Examiner, Certified in Financial Forensics
Member in good standing: *Association of Certified Fraud Examiners*
American Institute of Certified Public Accountants,
Association of College and University Auditors (Track Coordinator of Annual Conferences, Presenter, ex-Board Member-at-Large),
Institute of Internal Auditors (Tallahassee Chapter various leadership positions, and Member-of-the Year 2001 & 2007), and
The American College of Forensic Examiners

PROFESSIONAL ACTIVITIES (2002-Present):

| | |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| University: | Director of Investigations and Training, Florida State University <ul style="list-style-type: none">• Conduct and supervise investigations of fraudulent activities or misuse of state resources at the university• Conduct and supervise investigations of sexual harassment at the university• Prepare written reports that adequately identify allegations, appropriately describe investigative techniques, and objectively present findings and conclusions• Instruct morals and ethics component for the New Employee Orientation training at the university• Provide training to University personnel on fraud related topics• Supervise investigative staff in the Office of Audit Services |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| | |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| External: | <p>Presentations:</p> <p>"Forensic Accounting Approach to Solving a Fraud", Presented at the State University Audit Council Spring 2007 Training Conference, Orlando, Florida April 2, 2007.</p> <p>"Fraud -- The Auditor and those 'Dirty' Debits", Presented at the University of California All Auditors Conference (General Session), Napa Valley, California, January 30, 2007.</p> <p>"Conducting Effective Fraud Investigations", Presented at the University of California All Auditors Conference, Napa Valley, California, January 29, 2007.</p> <p>"Ethics in the Workplace", Presented at the Florida State University Oglesby Union Cafe Conversation lunchtime series, November 7, 2006.</p> <p>"Proactive Fraud Auditing -- Theory and Practice with Two Case Studies", Presented at the 50th Annual Association of College and University Auditors Annual Conference, Louisville, Kentucky, September 14, 2006.</p> <p>"A Forensic Accounting Approach to Solving a Fraud", 8 hour Training Seminar for the Tallahassee Chapter of the Institute of Internal Auditors, August 16, 2006.</p> <p>"Ethics in the Workplace 'Should I call in sick when I'm not?' ", Presented at the Florida Association of Bursars and Student Accounting Administrators Fourth Annual Conference, Kissimmee, Florida, March 20, 2006.</p> <p>"Proactively Detecting Fraud", Presented at the North Central Florida Chapter of the Institute of Internal Auditors, Gainesville, Florida, March 7, 2006.</p> <p>"The Internal Auditor's Perspective, The 'F' Word -- Fraud", Presented at the SACUBO Drive-In Workshop 2006, Tallahassee, Florida January 19, 2006.</p> <p>"Creating an Ethical Environment" Presented at the Florida State University Seminar for Financial Managers and Business Officers, November 8, 2005.</p> <p>"Fraud -- The World of the 'Dirty' Debits", Presented at the Florida State University Fall Accounting Conference, Tallahassee, Florida, October 28, 2005.</p> <p>"Have Travel -- Will Fraud: A Case Study of a Travel Reimbursement Fraud", Presented at the Beta Alpha Psi The Thomas J. Burns Undergraduate and Graduate Case Seminar, Bloomington, Minnesota, October 15, 2005.</p> <p>"Ethics and Fraud Awareness Training: The Role of Internal Audit", Presented at the Association of College and University Auditors 49th Annual Conference, Portland, Oregon, September 19, 2005</p> <p>"Corporate Identity Theft", Presented at the 15th Annual Association of Certified Fraud Examiners Fraud Conference, Las Vegas, Nevada, July 11, 2004</p> <p>"Conducting Effective Fraud Investigations", Presented at the Association of College and University Auditors 48th Annual Conference, Arlington, Virginia, September 19th 2004</p> <p>"Hunt for Fraud", Facilitation 8 hours IIA training, IIA Tallahassee Chapter, April 21, 2004</p> <p>"Proactive Measures for Detecting and Preventing Fraud at a University", Presented at the Southeastern Association of College and University Business Officers Fall Workshop; Orlando, Florida, November 11, 2003</p> <p>"Administrative Investigations--Everyday Issues", Presented at Association of College and University Auditors 47th Annual Conference, Nashville, Tennessee, September 18th 2003</p> <p>"Identity Theft" 2003 FSU showcase co-presenter (poster board presentation and handouts)</p> <p>"Ethics: Character Counts", Presentation--Beta Alpha Psi Southeast Regional Meeting, Savannah, Georgia, March 1, 2003.</p> <p>"Ethics: Charter Counts", 2002 FSU Showcase co-presenter (poster board presentation and handouts)</p> <p>"Ethics and Fraud Prevention", This presentation is part of FSU's Finance and Administration Comprehensive Training Program. This presentation is given twice a year, since September 2002</p> <p>"Ethics in the Workplace" Presented at the 2008 Florida Association of Bursars & Student Accounting Administrators Annual Conference, April 17, 2008.</p> <p>"Proactive Measures for Detecting & Preventing Fraud" Presented for the staff for New College of Florida and Ringling Museum, June 16, 2008 (4 – 1.5 hrs sessions).</p> <p>"Ethical Behavior – Where Do You Stand?" Presented at the 19th Annual Association of Certified Fraud Examiners Conference, Boston, MA, July 14, 2008.</p> <p>"Types of Fraud In a Nonprofit Organization" Presented at the 51st Annual Association of College and University Auditors Annual Conference, Phoenix, Arizona, September 15, 2008.</p> <p>"Fraud" Presented to the Panhandle Chapter of the Florida Government Finance Officers Association, December 5, 2008. (8 hours training)</p> <p>"Proactively Detecting Fraud and Financial Investigations: A Forensic Accounting Approach to Fraud", NWFL IIA/ACFE Spring Seminar, Pensacola, Florida, May 8, 2009 (8 hours)</p> <p>"Probing Bank Statements- The Dollars Are Found There", Presented at the Florida State University Spring Accounting Conference, FICPA, Tallahassee, Florida, May 14, 2009.</p> <p>"Probing Bank Statements- The Dollars Are Found There", Presented at the 20th Annual ACFE Conference, Las Vegas, NV, July 15, 2009.</p> <p>"Ethical Behavior – Where Do You Stand?" Presented at the 2009 Annual Association of the Association of College and University Auditors, Minneapolis, MN, September 15, 2009.</p> <p>"Interview Like You Like It" Presented at the 2009 Annual Association of the Association of College and University Auditors, Minneapolis, MN, September 15, 2009.</p> <p>"Forensic Accounting Approach to Solving a Fraud and Ethical Behavior" Presented at the IMA GulfSouth Council, Gulf Shores, Alabama, September 18, 2009 (8 hours)</p> <p>"What To Do If You Suspect A Fraud In Your Office" Presented at Governmental Accounting Conference by the Tallahassee Chapter of the Association of the Association of Government Accountants, Tallahassee, Florida, February 4, 2010,</p> <p>"Forensic Accounting Approach to Solving a Fraud and Ethical Behavior" Presented at the local IIA Chapter Orlando, Florida, February 22, 2010 (8 hours)</p> <p>"Forensic Accounting Approach to Solving a Fraud and Ethical Behavior" Presented at the local IIA Chapter Gainesville, Florida, March 24, 2010 (8 hours)</p> <p>"Do You Run the Investigation or Does the Investigation Run You?" Presented to the local IIA Tallahassee Chapter, Tallahassee, Florida, April 22, 2010.</p> |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| | |
|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>“Fraud in My Organization? Never “(General session) and “Interview Like You Like It” (Concurrent session) Presented to the Indiana CPA Society Fraud Conference, Indianapolis, Indiana, August 26, 2010.</p> <p>“Fraud Detection & Prevention Training for New College and FSU Ringling Museum”, Presented to New College and Ringling staff , Sarasota, Florida, September 13, 2010</p> <p>“Assessing the Ethical Climate of Your Organization or How Do I Count Those Ethics” Presented at the 2010 Annual ACUA Conference, September 22, 2010.</p> <p>“Internal Investigations: Do You Run the Investigation or Does the Investigation Run You?” Presented at the 2010 Annual Conference, September 23, 2010.</p> <p>“Fraud Update 2010” Presented at the FICPA dinner meeting, Tallahassee, Florida, October 12, 2010 (2 hours).</p> <p>“Ethics-Integrity Counts” and “Governmental & Not-for-Profit Fraud Schemes” Presented at the Tallahassee Chapter Fraud Seminar in Tallahassee, Florida, October 15, 2010 (5 hours)</p> <p>“Forensic Accounting and Fraud Examination” Presented to FSU Criminology students in the School of Criminology White-collar Crime undergraduate class, October 25, 2010.</p> <p>“Fraud Update, Fraud Schemes – Small Businesses, Governmental and Not-for-Profit Entities.” Presented to the Panhandle Chapter Florida Government Financial Officers Association, Niceville, Florida, December 3, 2010 (8 hours).</p> <p>“A Forensic Accounting Approach to Solving a Fraud – The Indirect Method of Proof, Not- for -profit Fraud Schemes, and Ethics – Integrity Counts”, (Total 4 hours) Presented to the Florida West Coast Chapter of the Institute of Internal Auditors, December 14, 2010.</p> <p>“The Fraud Audit Approach – Or where are those dirty debits?” (4 hours) Presented to the local CPA firm (Lanigan & Associates), January 7, 2011.</p> <p>“Ethics- Where do you stand?” Presented to the Jacksonville ACFE local chapter, Jacksonville Florida, August 17th, 2011.</p> <p>“Sentential Interviewing Skills for Fraud Investigators” Presented at the ACUA 2011 Annual Conference, September 12, 2011 (2 sessions).</p> <p>“Contract and Procurement Fraud” Presented to auditor and investigative personnel from state Inspectors’ General offices, October 21 and November 18, 2011.</p> <p>“Investigating Fraud in the College/University Environment” Presented at the 2012 ACUA Mid-year Conference, April 1 – 4, 2012 (2.5 days)</p> <p>“Oh, My, Fraud!! So Where Were the Auditors?”, Presented at the FSU Spring Accounting Conference, May 17, 2012.</p> <p>“Investigating Fraud in a College/University Environment”, Presented at the TSUS Annual Conference, College Station, Texas, June 20, 2012. (8 hours)</p> <p>“Partnering with Police”, Presented at the 2012 ACUA Annual Conference, September 10, 2012.</p> <p>“Ethics for the Fraud Examiner” Presented to the Tallahassee Chapter of the ACFE, November 15, 2012 (2 hours).</p> |
| | <p>Publications:</p> <p>Article - "Corporate Identity Theft--Not To Be Taken Lightly" White collar Crime Fighter, Vol. 7, no 1, 2005</p> <p>Article - "The Magic of Fraud--The Hand is Quicker Than the Eye" College & University Auditor, Vol. 49, no 3/Fall 2005</p> <p>Book Review - "Fraud and Abuse in Nonprofit Organizations--A Guide to Prevention and Detection" Fraud Magazine, Vol. 21, no 1, January/February 2007</p> <p>Article – “Interview Like You Like IT”, College and University Auditor, Vol. 52, no 3, Spring 2010.</p> |
| | <p>Expert Witness:</p> <p>The American Insurance Company, an Ohio Company vs. J. Kinson Cook, Incorporated, a Florida Corporation, J. Kinson Cook Inc., a Georgia Corporation, J. Kinson Cook, individually, J. Kinson Cook, Jr. individually, L. Finley Cook, individually, S. Lamont Cook, individually, and JKC Invest One, LLC, a Florida Limited Liability Company. October , 2012</p> |
| | <p>Other:</p> <ul style="list-style-type: none"> • Subject matter expert for the on-line forensic accounting course developed by McGraw-Hill On-Line Higher Education. • Team lead for the peer quality assurance review of the University of West Florida Office of Internal Auditing and Management consulting. Reviewed compliance with the International Standards for the Professional Practice of Internal Auditing. February 2007. • Performed the Florida State University Office of Audit Services Internal Quality Assurance Self-Assessment, December 2006. Reviewed compliance with the International Standards for the Professional Practice of Internal Auditing • Featured in an article entitled "We're on to you: Workplace scam artists should beware" in the STATE -- The Faculty/staff Bulletin of Florida State University, July 3-30, 2006. • Facilitated a presentation by Sam E. Antar, a former fraudster associated with the Crazy Eddie financial statement fraud for the Beta Alpha Psi Chapter at Florida State University, the local chapter of the IIA, and the local chapter of the ACFE. November, 2005. • Established a partnership between the local ACFE chapter and fraud classes so that each semester students attend one chapter dinner to network with local professionals. • Established a partnership between the local IIA chapter and fraud classes so that each semester students attend one |

chapter luncheon to network with local professionals.

- Current instructor for the 2.5 day course – The Fundamentals of Auditing in Higher Education – for the Association of College and University Auditors Mid-Year Conference. (2008, 2009)
- 2008 FSU's President's Employee Helping Hands Award for service to the community.
- Facilitated the 8 hour Adrian Project for accounting students at FSU on April 7, 2010 with IRS CI agents.
- Florida State University International Programs – London, England – Summer Semester 2006 (six weeks) Financial Accounting and Managerial Accounting. Valencia, Spain – Summer Semester 2010 (5 weeks) Financial Accounting
- Pilot tester for ACFE self-study materials from 2010 to present.
- Member of the Steering Committee for the Fraud Prevention and Detection Committee at Florida State University
- Member of the search committee for the Director of Investigations in FSU's Office of Audit Services.
- Committee member preparer for the ACUA Start-Up Guide (a resource for a new audit director at a college or university audit office). Main contribution to the guide's section pertaining to fraud investigations.
- McGladrey team member for the University of Florida internal audit function's Quality Assurance Review performed from April 30 – May 2, 2012.
- Consultant for the Florida Department of Law Enforcement and Department of Financial Services procurement fraud case.