FACULTY MEMBER AND RANK: Ransom McClung, CPA, CFE, Cr.FA, CFF (Adjunct 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

University:	Director of Investigations and Training, Florida State University
	• 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

PROFESSIONAL ACTIVITIES (2002-Present):

 "Porensie Accounting Approach to Solving a Frand". Presented at the University of California All Auditors Conference Control University of California All Auditors Conference Control University of California All Auditors Conference, Napa Valley, California, Jamary 29, 2007. "Prattie: a the Workplace". Presented at the University of California All Auditors Conference, Napa Valley, California, Jamary 29, 2007. "Protective Frand University and Practice with Two Case Studies". Presented at the Studies Area Conference, Law, November 7, 2006. "Protective Frand Auditor, Argunal Texture with Two Case Studies". Presented at the Studies Area Conference, Law, November 7, 2006. "A Forencia Construm, Approach to Sofving Farance". Biota Trainal Science Total Conference, Law, November 7, 2006. "A Forencia Construm, Approach Total Nature, and Practice with Two Case Studies". Presented at the Florida State University Auditors Argunal 16, 2000. "Procencier Farand". Presented at the Florida State University Florida Chapter of the Institute of Internal Auditors, Argunal 16, 2000. "Procencier Farand". Presented at the Florida State University Florida Chapter of the Institute of Internal Auditors, Gaineville, Florida, March 7, 2006. "The Internal Auditors Prespective, The 'T Word – Fraud". Presented at the Studies All Auditors, Gaineville, Florida, March 7, 2006. "Creating an Ethical Environment" Presented at the Florida State University Flaf Accounting Conference, environment P 2005. "Thuta – The World of the Dirty Dubis". Presented at the Studies Studies and Dubis State Studies and Conference, Internal Auditors, Case Studies and Conference, Internal Auditors, Case Study of Trave Trave P Resented at the Studies Studies and P Studies and Dubis and P Presented at the Studies Studies and Conference, Internal Auditors, Case Study of Trave Resented at the Studies Studies Active Studies and P Studi	External:	Presentations:
 "Practice" productions (January 20) "Conducting Effective Frand Investigations", Presented at the University of California All Auditors Conference, Napa Valley, California, January 20, 2007. "Ethics in the Workplace", Presented at the Florida State University Ogletsby Union Cale Conversation Interhines series, Neuropher 7, Note and Tanking Presented at the State National Auditors Conference, Napa Valley, California, January 20, 2007. "Ethics in the Workplace", Presented at the Florida State University Ogletsby Union Cale Conversation Interhines series, Neuropher 7, Neuro		"Forensic Accounting Approach to Solving a Fraud", Presented at the State University Audit Council Spring 2007
 (General Session). Naper Valley, California, January 30, 2007. "Conducting Effective Fread Interseligations", Presented at the University Oglesby Union Cafe Conversation Innchrime series, Norenthe 7, 2006. "Ethics in the Workplace", Presented at the Florida State University Oglesby Union Cafe Conversation Innchrime series, Norenthe 7, 2006. "Procession Accounting Approach to Solving a Frand", Shout Training Seminar for the Tallahassee Chapter of the Institute of Internal Adultors, August 16, 2006. "Ethics in the Workplace", Presented at the North Central Thoria Context on the Institute of Internal Adultors, August 16, 2006. "Their internal Adultors, August 16, 2006. "Toteling and Ethical Experiment". Presented at the North Central Thoria Chapter of the Institute of Internal Adultors, Gamesville, Florida, March 7, 2006. "The Internal Adultor's Prespective, The 'P Word – Fraud'', Presented at the SACUBO Drive-In Workshop 2006, Tallahassee, Florida, January 10, 2006. "Creating an Ethical Environment" Presented at the Florida State University Seminar for Financial Managers and Business of Creating and Ethical Environment" Presented at the Florida State University Fall Accounting Conference, Tallahassee, Florida, Cottober 28, 2005. "Have Taraet – Will Fordit. Cases Study of a Tarvel Reinhursement Fraud", Pressented at the Bent Adpla Fu Thornas J. Burns Undergraduate and Graduate Case Seminar, Biomington, Minneson, Cotober 15, 2005. "Caroratic Reinford Ty Their", Presented at the Association of College and University Auditors 48th Annual Conference, Partual, Annual Association of College and University Auditors 48th Annual Conference, Natington Virgina, September 19th 2005 "Coronacting Effective Fraud Investigations", Presented at the Association of College and University Auditors 47th Annual Conference, Partual A Thevestic Presented at the State Association of Co		
 "Conducting Effective Fraud Investigations", Presented at the University of California All Auditors Conference, Napa Valley, California, Jamary 29, 2017. "Bittiss in the Workplace", Presented at the Florida State University Oglesby Union Cale Conversation Intending services (November 7, 2006). "Proactive Fraud Auditan, Augura 10, 2006. "A Forensic Accounting Approach to Solving a Fraud", 8 hour Training Seminar for the Tablabasee Chapter of the Intente on Intervestry Auditors Augura 12, 2006. "Proactively Detecting Fraud", Presented at the North Central Florida Chapter of the Institute of Internal Auditors, Augura 14, 2006. "Proactively Detecting Fraud", Presented at the North Central Florida Chapter of the Institute of Internal Auditors, Gameroville, Horida, March 7, 2006. "The Internal Auditors Argonetics", The 'F' Word – Fraud", Presented at the SACUBO Drive-In Workshop 2006, Talialiaasce, Florida, January 19, 2006. "The Internal Auditors Argonetics", Presented at the Florida State University Fall Accounting Conference, Italiaasce, Florida, Chapter 28, 2005. "Traud – The World of the Drivy" Debits", Presented at the Florida State University Fall Accounting Conference, Talialiaasce, Florida, Cause 2005. "Traud – The World of Chapter 28, 2005. "Traud – The World Of the Drivy" Debits", Presented at the Florida State University Auditors 40: April 12, 2004. "Comporate Identity Theft", Presented at In Sith Annual Association of College and University Auditors 40: Annual Conference, Pathaline 40: April 12, 2004. "Congronate Identity Theft", Presented at In Sith Annual Association of College and University Auditors 48th Annual Conference, Nathaling, Into Talianasce Chapter, April 21, 2004. "University Auditors 40: Annual Conference, Pathaling, Presented at the Southeastern Association of College and University Auditors 47th Annual Confer		
 Valley, California, January 29, 2007. "Phrise in the Workplace", Presented at he Florida State University Oglesby Union Cafe Conversation lunchtime series, November 7, 2006. "Procetic F and Auditing - Theory and Practice with Two Case Studies", Presented at the 50th Annual Association of College and University Auditors Annual Conference, Louisville, Rentucky, September 14, 2006. "A Forresit A consulting Approach to Solving a Fearwal". 8 Nour Training Seminar for the Talahassee Chapter of the Institute of Internal Auditors, August 16, 2006. "The Internal Auditors, August 16, 2006. "The Internal Auditors, August 16, 2006. "The Internal Auditors, Fourth Annual Conference, Hissimmer, Florida, Manch 20, 2006. "Generative, Pointing Ph.", "Presented at the Florida State University Seminar for Financial Managers and Business Officers, Nevember 8, 2005. "Faraud - The World of the 'Dirty' Debis", Presented at the Florida State University Fall Accounting Conference, Talahassee, Florida, Catober 23, 2005. "Braud - Hue World of the 'Dirty' Debis", Presented at the Florida State University Fall Accounting Conference, Talahassee, Florida, Catober 23, 2005. "Braud - Hue World of the 'Dirty' Debis", Presented at the Florida State University Auditors 49th Annual Conference, Distant, Rolonington, Minnesota, Cotber 15, 2005. "Braud Awareness Training: The Role of Internal Audit", Presented at the Sociation of College and University Auditors 49th Annual Conference, Portana, Congon, September 19, 2005 "Corporate Identity Theft", Presented at the 15th Annual Association of College and University Auditors 49th Annual Conference, Databasee, September 19, 2005 "Corporate Identity Theft", Presented at the Site Annual Association of College and University Auditors 47th Annual Conference, Nathill, Teroual Investigations", Presented at Association of College and		
 "Ethics in the Workplace", Presented at the Florida State University Oglesby Union Cafe Conversation lunchtime series, November 7, 2006. "Proactive Fraud Auditing, approach to Solving a Fraud", 8 hour Training Seminar for the Talthassee Chapter of the Instatus of Internal Auditors, Approach to Solving a Fraud", 8 hour Training Seminar for the Talthassee Chapter of the Instatus of Internal Auditors, Approach to Solving a Fraud", 8 hour Training Seminar for the Talthassee Chapter of the Instatus of Internal Auditors, Approach Augus 10, 2006. "The Internal Auditors, Approach Augus 10, 2006. "The Internal Auditors, Approach Augus 10, 2006. "The Internal Auditors, Approach Presented at the Florida State University Seminar for Financial Managers and Business Officers, November 8, 2005. "The Internal Auditors, Presence at the Florida State University Seminar for Financial Managers and Business Officers, November 8, 2005. "Fraud - The World of the Dirty' Debits", Presented at the Florida State University Fall Accounting Conference, Tallahassee, Florida, Concher 28, 2005. "Have Travel - Wilf Fraud: A Case Study of a Travel Reimbursement Fraud", Presented at the Beta Alpha Pal The Thomas J. Burns Undergraduate and Graduate Case Seminar, Bloomington, Minnesota, October 15, 2005. "Ethics and Fraud Avarences Seminar, Bloomington, Minnesota, October 15, 2005. "Catering and Line Charles and Graduate Case Seminar, Bloomington, Minnesota, October 15, 2005. "Catering and Line Charles and Graduate Case Seminar, Bloomington, Minnesota, October 15, 2005. "Guad Avarences September 10: 4014". Presented at the Association of College and University Auditors Alpha Pal The Thomas J. Journs Undergraduate and Graduate Case Seminar, Bloomington, Minnesota, October 15, 2005. "Guad Avarences September 10: 204 "Guad Avarences September 10: 204 "Guad Av		
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	"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. "Fraud Detection & Prevention Training for New College and FSU Ringling Museum", Presented to New College and
	Ringling staff, Sarasota, Florida, September 13, 2010
	"Assessing the Ethical Climate of Your Organization or How Do I Count Those Ethics" Presented tat the 2010 Annual ACUA Conference, September 22, 2010.
	"Internal Investigations: Do You Run the Investigation or Does the Investigation Run You?" Presented at the 2010
	Annual Conference, September 23, 2010. "Fraud Update 2010" Presented at the FICPA dinner meeting, Tallahassee, Florida, October 12, 21010 (2 hours). "Ethics-Integrity Counts" and "Governmental & Not-for-Profit Fraud Schemes" Presented at the Tallahassee Chapter
1	Fraud Seminar in Tallahassee, Florida, October 15, 2010 (5 hours)
	"Forensic Accounting and Fraud Examination" Presented to FSU Criminology students in the School of Criminology White-collar Crime undergraduate class, October 25, 2010.
1	"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).
	"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.
	"The Fraud Audit Approach – Or where are those dirty debits? (4 hours) Presented to the local CPA firm (Lanigan & Associates), January 7, 2011.
	"Ethics- Where do you stand?" Presented to the Jacksonville ACFE local chapter, Jacksonville Florida, August 17 th , 2011. "Essential Interviewing Skills for Fraud Investigators" Presented at the ACUA 2011 Annual Conference, September 12,
	2011 (2 sessions). "Contract and Procurement Fraud" Presented to auditor and investigative personnel from state Inspectors' General offices,
	October 21 and November 18, 2011. "Investigating Fraud in the College/University Environment" Presented at the 2012 ACUA Mid-year Conference, April 1 – 4, 2012 (2.5 days)
	"Oh, My, Fraud!! So Where Were the Auditors?", Presented at the FSU Spring Accounting Conference, May 17, 2012.
]	Publications:
	Article - "Corporate Identity TheftNot To Be Taken Lightly" White collar Crime Fighter, Vol. 7, no 1, 2005
	Article - "The Magic of FraudThe Hand is Quicker Than the Eye" College & University Auditor, Vol. 49, no 3/Fall 2005 Book Review - "Fraud and Abuse in Nonprofit OrganizationsA Guide to Prevention and Detection" Fraud Magazine, Vol.
	21, no 1, January/February 2007
	Article – "Interview Like You Like IT", College and University Auditor, Vol. 52, no 3, Spring 2010.
	Other:
	• 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.