

*Aaron D. Swiggum, CPA, CFE*

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**Audit Shareholder and Vice President**  
Co-Chairman, Fraud and White Collar Crime Section

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**Certifications/Credentials**

<b>Certified Public Accountant (CPA)</b>	2001 to Present
<b>Certified Fraud Examiner (CFE)</b>	2003 to Present

**Certified Public Accountant (CPA)**

Certified Public Accountant is an individual who has passed the uniform CPA examination administered by the American Institute of Certified Public Accountants, and who has received state certification to practice accounting. To achieve this designation, an individual has to complete educational requirements, and a certain degree of work experience. Additionally, once an individual becomes a CPA, they must complete a certain number of hours of continuing education each year.

**Certified Fraud Examiner (CFE)**

The Certified Fraud Examiner (CFE) credential denotes proven expertise in fraud prevention, detection and deterrence. CFEs are trained to identify the warning signs and red flags that indicate evidence of fraud and fraud risk. CFEs around the world help protect the global economy by uncovering fraud and implementing processes to prevent fraud from occurring in the first place. To become a CFE, an individual must pass a rigorous test on the four major disciplines that comprise the fraud examination body of knowledge:

- Fraud Prevention and Deterrence
- Fraudulent Financial Transactions
- Fraud Investigation
- Legal Elements of Fraud

CFEs must also meet high professional, educational and ethical standards, as well as continuing professional education requirements.

## Employment History

1999 to Present

### William Vaughan Company Audit Shareholder and Vice President

**William Vaughan Company** is located in Maumee, Ohio and celebrated its 50<sup>th</sup> year in business in 2009. Since that time, we have grown to more than 50 professionals providing a vast array of tax, accounting and financial reporting services, as well as business valuations and litigation support services. In January 2009, the firm was awarded one of the 60 *Best Accounting Firms to Work for* in the nation by *Accounting Today*. We are an equal opportunity employer.



William Vaughan Company is a member of the AICPA's Private Company Practice Section, Government Audit Quality Center, and the

Employee Benefit Plan Audit Quality Center, which provides additional resources to experts in the private sector of providing accounting and auditing services to clients, as well as the employee benefit plan and nonprofit and government service niches. These Quality Center are a national community of CPA firms that demonstrate a commitment to quality and raise awareness. The Center provides members with best practices, guidelines and tools that CPA's need to perform quality audits and better serve their clients.

In 2005, the firm established a fraud hotline and anonymous website reporting service ([www.endfraudnow.com](http://www.endfraudnow.com)) available to the public and to the firm's clients to report suspected white collar crime within a company or organization.

2001, 2002, 2006 Fall Terms

### Adrian College Auditing Instructor



Part-time position teaching basic auditing principles to students for practical application in both internal and external auditing positions. The course included relevant standards to help students gain an understanding of how to perform an audit as well as the procedures that an audit will entail.

## Professional Experience

- Chairman of William Vaughan Company's Accounting and Auditing committee with responsibility for complete oversight of accounting and auditing policies and procedures, including technical review of the majority of the firm's financial statements.
- Co-chairman of William Vaughan Company's Fraud and White Collar Crime investigation niche; responsibility for regular education of clients' management teams on internal controls. Also responsible for review and resolution of anonymous reports of clients' employees who have accessed our anonymous, web-based reporting service, [www.endfraudnow.com](http://www.endfraudnow.com).
- CPA responsible for all client work on behalf of two nonprofit social clubs in the Toledo area (HeatherDowns Country Club and Stone Oak Country Club) for combined industry experience of more than 10 years.

- Expert witness testimony provided in fraud investigations for real estate entities.
- Fraud investigations include a farming operation, a hotel chain, and a large manufacturing supplier to the automotive industry, which ultimately led to a conviction.
- Responsible for the firm's Peer Review process which includes internal inspections and liaison with public accounting industry's assessment of the quality of the services we provide to our clients. Our firm's tri-ennial review has resulted in the finest conclusion available.
- Involvement in over 150 engagements since 1999 providing written reports and consultations primarily serving these industries: construction contractors, rental real estate entities, manufacturing operations, retail operations, restaurants and food service providers and contractors, medical practices, and nonprofit organizations.

### Professional Memberships

- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Ohio Society of Certified Public Accountants (OSCPA)
- Member of the Association of Certified Fraud Examiners (ACFE)
- Member of the Michigan Association of Certified Public Accountants (MACPA)

### Awards

- 2010 Glass City Leadership Award nominee

### Organization/Civic Membership

- Toledo Club, Assistant Treasurer (2010)
- Sylvania Country Club, Membership Committee (2007-2009)
- Christ the Redeemer Lutheran Church, Adrian, Michigan, Treasurer (2004-2008)

### Education

- Bachelor of Business Administration, Majoring in Accounting, Adrian College, June 1999.
- Over 500 hours of continuing education related to accounting and auditing best practices, taxation, management and general business knowledge (1999 – Present).
- Two-year intensive business development course, *The Rainmaker Academy*, sponsored by Enterprise Network Worldwide and The Rainmaker Consulting Group (2005 – 2007).