

**CURRICULUM VITAE OF**  
**KEVIN A. ANDREWS, CPA/ABV, CFE, CFF**

***EDUCATION***

University of Alabama, Major - Accounting  
Accounting Honors Graduate

***CERTIFICATIONS***

Certified Public Accountant, 2002  
Certified Fraud Examiner, 2002  
Accredited in Business Valuation, 2007  
Certified in Financial Forensics, 2008

***PROFESSIONAL EXPERIENCE***

2010 – Present	Financial Forensics & Valuation Group, PC Birmingham, Alabama Shareholder
2011 – Present	Alabama Business Valuations, LLC Birmingham, Alabama President
2006 – 2009	Forensic/Strategic Solutions, PC Birmingham, Alabama
2005 to 2006	Cade, Crenshaw & Associates, PC Birmingham, Alabama
2003 to 2005	Forensic CPAs, LLC Birmingham, Alabama
2001 to 2003	Pearce, Bevill, Leesburg, Moore, PC Birmingham, Alabama
1999 to 2001	Cade & Associates, PC Birmingham, Alabama

***DEPOSITIONS AND TESTIMONY***

Hughston v. Hughston, DR-2011-500053-C, Circuit Court of Mobile County, AL  
Testimony at trial – August 26, 2011

James v. James, DR-2009-259, Circuit Court of Covington County, AL  
Testimony at trial – August 12, 2011

Mitchell v. Mitchell, DR-2009-450, Circuit Court of Walker County, AL  
Testimony at trial – April 19, 2011  
Deposition – April 8, 2011

Stewart v. Stewart, DR-09-147(RAF), Circuit Court of Jefferson County, AL  
Deposition – October 28, 2010

Wilson v. Wilson, DR-03-1327, Circuit Court of Madison County, AL  
Deposition – September 13, 2010

Amata Restoration, Inc., et al. v. Judy Van Heest, Esq., et al., CV-08-900508, Circuit Court of Jefferson County, AL  
Deposition – February 25, 2010

Horn v. Horn, DR-08-900444) Circuit Court of Shelby County, AL  
Testimony at trial – January 20, 2010

Browning v. Browning, DR-90-1970.02, Circuit Court of Jefferson County, AL  
Deposition – May 12, 2009

Bridgeforth v. Bridgeforth, DR-2007-217, Circuit Court of Limestone County, AL  
Testimony at trial – August 25, 2008

Spidle v. Spidle, DR-07-9000090 SSC, Circuit Court of Jefferson County, AL Domestic Relations Div.  
Testimony at trial – August 25, 2008

***DEPOSITIONS AND TESTIMONY (continued)***

Cornelius v. Cornelius, DR-06-242-ACH, Circuit Court of Etowah County, AL  
Testimony at trial – June 27, 2007  
Deposition – June 6, 2007

***PUBLISHED WRITINGS***

“Capturing Computer Screens and Crooks”  
Fraud Magazine, Vol. 19, No. 3, May/June 2005

***LECTURES HELD***

“Governmental Fraud Update and Review”  
Presented for Kellum, Wilson, and Associates, PC – October 2011

“Uncovering Misappropriation Schemes”  
Presented for the Alabama Society of Certified Public Accountants – September 2011

“Common Fraud and Internal Controls for Revenue, Purchasing & Cash Receipts”  
Presented for the Alabama Society of Certified Public Accountants – August 2011

“What Every CPA Should Know About Business Valuation”  
Presented to the East Alabama Chapter of the Alabama Society of Certified Public Accountants – August 2011

“Identifying Fraudulent Financial Transactions”  
Presented for the Alabama Society of Certified Public Accountants – August 2011, September 2010, June 2010, September 2009, October 2009

“Forensic Accounting: Uncovering Schemes and Scams”  
Presented for the Alabama Society of Certified Public Accountants – August 2011

“Purchasing, Inventory, and Cash Disbursements: Common Frauds and Internal Controls”  
Presented for the Alabama Society of Certified Public Accountants – August 2011

“Frequent Frauds Found in Governments and Not-for-Profits”  
Presented for the Alabama Society of Certified Public Accountants – July 2011, September 2011

“Introduction to Business Valuation”  
Presented for the Alabama Society of Certified Public Accountants – July 2011

“Forensic Accounting: Fraudulent Reporting and Concealed Assets”  
Presented for the Alabama Society of Certified Public Accountants – June 2011, July 2010

“Internal Control Essentials for Financial Managers, Accountants, and Auditors”  
Presented for the Alabama Society of Certified Public Accountants – June 2011

“The Top Ten Fraud Schemes: How to Detect and Prevent Them”  
Presented for the Alabama Society of Certified Public Accountants – June 2011

“Financial Frauds, Forensics, and the CPA”  
Presented for the Alabama Society of Certified Public Accountants – September 2010

“Revenues and Cash Receipts: Common Frauds and Internal Controls”  
Presented for the Alabama Society of Certified Public Accountants – September 2010

“Forensic Accounting Update”  
Presented to the Gardendale Chamber of Commerce – July 2010

“Fraud Update and Review”  
Presented for the Alabama Society of Certified Public Accountants – June 2010

“Payroll Fraud”  
Presented at Birmingham Payroll Association State Conference – October 2009

“Tools for Finding Fraud”  
Presented to the Birmingham Chapter of the Alabama Society of Young CPA’s – January 2009

“Technological Tools for the Fraud Examiner”  
Presented to the Birmingham Chapter of ISACA – October 2008

***LECTURES HELD (continued)***

- “Fraud and Forensics Update”  
Presented at the 2008 Annual Training Session of the State of Alabama Department of Examiners of Public Accounts – October 2008
  - “Investigative Accounting: Tools and Techniques”  
Presented at the 23<sup>rd</sup> Annual Professional Development Program sponsored by the Birmingham Chapters of the Institute of Management Accountants and American Society of Women Accountants, the University of Alabama at Birmingham Department of Accounting and Information Systems, and the Delta Chi Chapter of Beta Alpha Psi – September 2008
  - “Knowing Fraud”  
Presented to the Birmingham Chapter of the Alabama Society of Public Accountants – September 2008
  - “2008 Fraud Update”  
Presented to the Alabama Area Chapter of the Association of Certified Fraud Examiners July 2008
  - “Payroll Auditing”  
Presented for PeopleSMART, LLC – July 2008
  - “Independence and the CPA when Fraud is Found”  
Presented to American Society of Women Accountants Birmingham Chapter – March 2008
  - “Data Analysis in Forensic Investigations: Using Data Analysis Techniques to Detect Fraud”  
Presented at Institute of Internal Auditors Birmingham Chapter Spring Conference – March 2008
  - “Traditional Auditing versus Fraud Auditing”  
Presented to Shades Mountain Rotary Club – February 2008
  - “Fraud Awareness: Best Practices and User Setups”  
Presented as web based seminar for Peachtree Accounting Software – November 2007
  - “Best Practices for Fraud Awareness in the Small Business Environment”  
Presented as web based seminar for Peachtree Accounting Software – August 2007
  - “Technological Tools for the Fraud Examiner”  
Presented to the Alabama Area Chapter of the Association of Certified Fraud Examiners June 2007
  - “2006 Report to the Nation on Occupational Fraud and Abuse”  
Presented to the Alabama Area Chapter of the Association of Certified Fraud Examiners September 2006
  - “WorldCom Case Study on Ethics (or lack thereof)”  
Presented to Virginia College, Birmingham, AL Campus MBA Students – August 2006
  - “Internal Controls in Alabama”  
Presented for Lorman Seminars - May 2005, June 2005, October 2005, and May 2006
  - “What You Should Know About Occupational Fraud”  
Presented to Birmingham Sunrise Rotary Club – July 2005
  - “2004 Report to the Nation on Occupational Fraud and Abuse”  
Presented to the Alabama Area Chapter of the Association of Certified Fraud Examiners July 2004
  - “Protecting Profits”  
Presented at the Office for the Advancement of Developing Industries – July 2004
  - “Fraud and Fire”  
Presented to Birmingham Exchange Club – June 2004
- Recurring Guest Lecturer for University of Alabama at Birmingham  
Auditing and Forensic Accounting Classes – 2003 to Present

***ACTIVITIES, HONORS, AND AWARDS***

Past President, Alabama Area Chapter of the Association of Certified Fraud Examiners  
Member, Association of Certified Fraud Examiners  
Member, American Institute of Certified Public Accountants (“AICPA”)  
Member, Alabama Society of Certified Public Accountants  
Member, Institute of Business Appraisers  
Member, International Association of Collaborative Professionals  
Board Member, Birmingham Collaborative Alliance  
ABV Champion – State of Alabama, Forensics and Valuation Services Section, AICPA