



ESPEY T. "TED" BROWNING, CPA

PARTNER

(703) 842-1120

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EDUCATION

B.S., Accounting, University of Maryland

MEMBERSHIPS

American Institute of Certified Public Accountants

American Society of Association Executives

Maryland Association of Certified Public Accountants

Greater Washington Society of Certified Public Accountants

RECOGNITIONS

University of Maryland, Robert H. Smith Business School Seventy-five for Seventy-five (1997)

PERSONAL INTERESTS

Enjoys playing basketball, spending time with his grandchildren, teaching at Montgomery College, and is a licensed commercial pilot and former Army Helicopter Pilot.

EXPERIENCE

JOHNSON LAMBERT & CO. LLP - PARTNER (1996 - PRESENT)

- Responsible for audit and tax services to a variety of clients.
- Co-leads the association and other non-profit industry service practice.
- Licensed as a Certified Public Accountant in the District of Columbia, Virginia, and Maryland.

ERNST & YOUNG LLP – PARTNER, DIRECTOR OF HUMAN RESOURCES (1974-1995)

- Audit partner in the Washington, D.C. practice of Ernst & Young.
- Served area publicly held clients including Lockheed Martin Corporation as well as many other clients including Standard Federal Savings, Arlington Hospital and the National Association of Manufacturers.
- Directed recruiting and human resources management of five E&Y offices having over one thousand employees.

PROFESSIONAL AND SERVICE ACTIVITIES

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

- Not-for-Profit Organizations Committee (1992-1995)
- Performance Measurement Task Force (1997-2000)
- Not-for-Profit Financial Executives Forum Planning Committee (2005-2008)
- Named to the AICPA Joint Trial Board (2010)

GREATER WASHINGTON SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

- Not-for-Profit Committee (2006-Present)

PROFESSIONAL AND SERVICE ACTIVITIES, CONTINUED

MARYLAND ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

- Auditing Standards Committee (1977-1979)
- Public Relations Committee (1979-1981)
- Academic Relations Committee (1982-1984)
- Board of Directors (1984-1986)
- Ethics Committee (2004-2010)
Chair (2007-2010)

NATIONAL AREA COUNCIL - BOY SCOUTS OF AMERICA

- District Committee Chairman (1996-2000)
- Advisory Board Member (2001 – Present)

ST. BERNARD'S CHURCH

- Parish Finance Committee (2002-2004)
Chairman (2003-2004)

UNITED WAY WORLDWIDE

- Audit Committee (2003-2007)
- Finance Committee (2007-Present)

THE WOMEN'S MEMORIAL

- Treasurer (1995-Present)

SPEECHES

ASAE ANNUAL MEETING

- Topic: “Cash Management for Associations” (August, 1997)
“Nightmare on Association Avenue – Ethics Cases” (August, 2008)

ASAE FINANCE & BUSINESS OPERATIONS SYMPOSIUM

- Topic: “Lobbying in a New Era” (May, 2008)
“Internal Controls: Your Lifeline to Effective Financial Reporting” (April, 2007)
“Association Codes of Ethics: Three Views” (May, 2006)

AICPA NOT-FOR-PROFIT CONFERENCE

- Topic: “Joint Cost Allocation” (June, 1994)
“Performance Management for Not-for-Profit Organizations” (June, 2001)

SPEECHES, CONTINUED

AICPA FINANCIAL EXECUTIVES FORUM

- Topic: “Ethics Presentation & Case Study” (November, 2007)
“Lobbying – Costs & Reports” (November, 2008)

GREATER WASHINGTON SOCIETY OF CPAs

- Topic: “Non-Profit Mergers & Acquisitions” (December 2009)
“Uncertain Tax Positions – Review & Case Study” (December 2009)

PUBLISHED ARTICLES

NONPROFIT WORLD

- “*Accounting for Gifts-in-Kind*” (November/December, 1993)

UNITED WAY WORLDWIDE FINANCE GUIDE

- “*Implementation Guide FASB 116 & 117*” (June, 1996)

EXECUTIVE UPDATE

- “*The Finance-and-Ethics Litmus Test*” (June, 2005)

ASSOCIATIONS NOW

- *Expert source in Associations Now article (January, 2010)*