

DENNIS B. APPLGATE, CPA, CMA, CIA, CFE, CFM, CGMA

Department of Accounting
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Teaching and Research Interests

Internal Auditing, Financial/Managerial Accounting, Government/Nonprofit Accounting

Education

MPA, Public Administration, Graduate School of Public Affairs, University of Washington, Seattle, WA
BBA, Business Administration, School of Business Administration, University of Washington, Seattle, WA

Academic Honors

Beta Gamma Sigma, National Business Scholastic Honorary
Beta Alpha Psi, National Accounting Scholastic Honorary

Professional Designations

Certified Public Accountant (CPA) – Licensed to practice in the state of Washington (since 1981)
Certified Management Accountant (CMA) – Institute of Management Accountants
Certified Internal Auditor (CIA) – Institute of Internal Auditors
Certified Fraud Examiner (CFE) – Association of Certified Fraud Examiners
Certified in Financial Management (CFM) – Institute of Management Accountants
Chartered Global Management Accountant (CGMA) – American Institute of Certified Public Accountants

Teaching Experience

Lecturer/Adjunct Professor, Seattle University, Seattle, WA; 2014 – to present

- Teach auditing and government/nonprofit accounting classes at the graduate level, and financial/managerial accounting classes at both the graduate and undergraduate level.

Instructor/Senior Faculty, Becker CPA/CMA Review Course, Seattle, WA; 1991– 2017

- Taught more than 1,000, four-hour classes in financial accounting, cost accounting, auditing, and government/nonprofit accounting, among other subjects, preparing students for the CPA and CMA exams.

Substitute Instructor, University of Washington, Tacoma, WA; 2010, 2014

- Taught six, three-hour, advanced accounting classes in governmental/nonprofit accounting.

Instructor, Bellevue Community College, Bellevue, WA; 1994 -1995

- Taught two, academic quarter, five-credit, introductory financial accounting classes.

Instructor, City University of Seattle, Seattle, WA; 1981 – 2004

- Taught 100-plus, academic quarter, accounting classes and another 1,600 business students via distance learning.

Editorial Appointments

Member, Editorial Advisory Board, *Strategic Finance*, 2020 – to present

Member, Editorial Advisory Board, *Internal Auditor*, 2001 – to present

Reviewer, *Accounting for Government & Nonprofit Organizations*, 2nd Ed, Cambridge Business Publishers, 2018

Reviewer, *Managerial Accounting for Undergraduates*, 2nd Ed, Cambridge Business Publishers, 2020

Published Articles

- "Framing AI Audits," *Internal Auditor*, December 2019 (with Mike Koenig)
- "Getting to Know Common AI Terms," *Internal Auditor Online*, December 2019 (with Mike Koenig)
- "Assessing and Controlling Nonprofit Fraud Risk," *Strategic Finance*, May 2019
- "Artificial Intelligence, the Data Below," *Internal Audit Foundation*, April 2018 (with Sarah Bee, CIA, and Mike Koenig)
Downloadable at <https://bookstore.theiia.org/> Distributed at the IIA 2018 International Conference in Dubai, UAE
- "Hit the Ground Running," *Internal Auditor*, April 2017 (with Sarah Bee, CIA, and Dominique Vincente, CIA, CRMA)
- "Audit Processes Take Flight," *Internal Auditor*, October 2016 (with Tim Boyle, CIA, PE)
- "Back-to-Basics: Attribute Sampling Plans," *Internal Auditor*, February 2010
- "Governance Perspectives: An Overlooked Risk," *Internal Auditor*, February 2007
- "Back-to-Basics: U.S. Corporate Audit Function," *Internal Auditor*, October 2004
- "Training New Auditors," *Internal Auditor*, April 2004
- "In My Opinion... Shifting Our Focus," *Internal Auditor*, October 2002
- "Building Controls into Capital Construction," *Internal Auditor*, June 2002 (with Curtis Matthews, CPA, CISA, CCSE)
- "Controlling Joint Venture Risk," *Internal Auditor*, June 2001
- "Integrating COSO," *Internal Auditor*, December 1999 (with Ted Wills, CPA)
- "Best Practices in Joint Venture Audits," *Internal Auditor*, April 1998
- "Measuring Success," *Internal Auditor*, April 1997 (with Stephen Didis and Larry Bergman)
- "Auditing in the Classified Environment," *Internal Auditor*, February 1994

Published Book Reviews

- "Sampling: A Guide for Internal Auditor," *Auditwire*, November/December 2005
- "Financial Statement Fraud: Prevention and Detection," *Auditwire*, March/April 2003
- "Mergers, Acquisitions, and Corporate Restructurings," *Internal Auditor*, June 2000
- "Joint Ventures: Business Strategies for Accountants," *Internal Auditor*, June 1999

Selected Internal Auditing Conferences: Speaker/Presenter

- 2004 Institute of Internal Auditors Puget Sound Chapter: "Audit Sampling" (Seattle, WA)
- 2001 Institute of Internal Auditors Western Regional Conference: "Joint Venture Processes" (Vancouver, B.C.)
- 2000 Institute of Internal Auditors International Conference: "Best Practices in Joint Ventures" (New York, NY)
- 1999 Institute of Internal Auditors Best Practices Conference: "Controlling Joint Venture Risk" (Atlanta, GA)
- 1998 International Joint Venture Conference (Sponsor: Dow Chemical): "Joint Venture Processes" (Midland, MI)
- 1997 International Joint Venture Conference (Sponsor: Boeing): MC and Conference Coordinator (Seattle, WA)

Honors and Awards

- Outstanding Contributor Award (with Mike Koenig): "...for your article, *Framing AI Audits*, published in the December 2019 issue of *Internal Auditor*..." Institute of Internal Auditors, 2020.
- Lybrand Award / Certificate of Merit: "...for your manuscript, *Assessing and Controlling Nonprofit Fraud Risk*, published in the May 2019 issue of *Strategic Finance*..." Institute of Management Accountants, 2020.
- Accounting Department Chairman's Award: "...in recognition of significant professional achievement and outstanding contributions to the education of accounting professionals," Seattle University, 2017.
- Ted Keyes Award: "...for outstanding department article, *Governance Perspectives: An Overlooked Risk*, published in the February 2007 issue of *Internal Auditor*." Institute of Internal Auditors, 2008.
- Senior Faculty: "...designation in recognition of excellence in teaching, service to our students, and contributions to the success of the course..." Becker CPA Review, 2002.
- John B. Thurston Award: "...for advancing the practical and theoretical knowledge of internal auditing through his article, *Controlling Joint Venture Risk*," Institute of Internal Auditors, 2001.
- William S. Smith Certificate of Honor: "...for outstanding performance on the Certified Internal Auditor examination," Institute of Internal Auditors, 1999.
- Board of Governors' Distinguished Teacher Award: "...for recognition by colleagues and students for outstanding achievements in teaching," City University of Seattle, 1994.

Seattle University Service

- Member, Financial Literacy & Management in Ministry Council, School of Theology and Ministry, 2015-18
- Co-developed course, *Overseeing Organizational Finances*, released Spring Quarter 2018
- Member, Seattle University Internal Audit Advisory Board, Department of Accounting, 2015 – to present
- Currently serving on the Marketing and Research Committees

Professional Service

Member, Board of Governors, Institute of Internal Auditors, Puget Sound Chapter, 1997-2000

Community Service

Member, Finance Council, St. Monica Parish, Mercer Island, WA, 2010-15

Member, Finance Council, St. Madeleine Sophie Parish, Bellevue, WA, 1999-2002

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Washington Society of Certified Public Accountants (WSCPAA)
- Institute of Management Accountants (IMA)
- Institute of Internal Auditors (IIA)
- Association of Certified Fraud Examiners (ACFE)

Professional Work Experience – Selected Management Positions

- Parish Administrator, Catholic Archdiocese of Seattle, 2010-15
- Senior Audit Manager, Boeing Corporate Audit, 2002-2010
- Chief Auditor, Boeing Military Airplanes, 1998-2002
- Audit Manager, Boeing Corporate Finance and Audit, 1990-98
- Business Planning Manager, Boeing Advanced Systems, 1988-90
- Business Manager, Boeing Computer Services, 1987-88
- Project Manager, King County Government, 1985-87
- Special Assistant to the King County Executive, 1983-85
- Budget Manager, King County Government, 1977-82