



## 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)*