

Donald A. Walker, Jr. MBA CPA CGMA

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EXPERIENCE

DONALD WALKER CONSULTING, LLC – BEDFORD, NH

Managing Director, 2013 to present

Provides expert and litigation support services in disputes and auditing and financial reporting matters. Provides expert services in accounting and auditing malpractice matters. Provides expert services in civil and criminal matters. Has qualified as an expert and testified as an expert in Federal District Court regarding SEC disclosure matters. Has been deposed as an expert in whistleblower matters.

Provides SEC advisory services and forensic accounting services in accounting, financial reporting, and auditing matters.

Consults regarding Sarbanes-Oxley Act and internal controls matters.

FTI CONSULTING, INC. — WASHINGTON, DC

Senior Managing Director, 2008 to 2012

Consulted on SEC and GAAP accounting and disclosure matters and professional practice matters and forensic accounting engagements. Specialized in financial services issues including loan loss reserves, fair value, and impairments.

- Assisted counsel and corporate clients with advice and guidance in SEC accounting, auditing and reporting areas
- Provided forensic accounting, consulting, and litigation expert services.
- Consulted with audit committees regarding compliance with SEC reporting and Sarbanes-Oxley Act requirements.
- Frequent speaker at the AICPA National Banking Conference and at various panels and premier providers of continuing education and CLE seminars.
- Co-Author of FTI White Paper regarding “Allowances for Loan Losses”.
- Co-Author of FTI Alert August 2009 regarding “SEC Warns about Accounting for Allowances for Loan Losses, Provides Disclosure Guidance”.
- Co-Author of FTI Alert July 2009 regarding “Look for Increased SEC Scrutiny of Income Tax Accounting and Disclosures”.

UNITED STATES SECURITIES AND EXCHANGE COMMISSION — WASHINGTON, DC

Senior Assistant Chief Accountant (Financial Services Group & Division of Corporation Finance), 2001 to 2008

Managed all SEC reviews of financial statements and disclosures by US and foreign financial service companies. Had principal responsibility for resolution of accounting and financial disclosure issues including working with SEC Office of the Chief Accountant and SEC Division of Enforcement. Conducted accounting and disclosure training sessions for accountants in SEC Division of Corporation Finance.

- Worked closely with the Commission’s Office of the Chief Accountant, the Division of Enforcement, and the federal banking regulators, as well as outside counsel and companies’ independent auditors.
- Member of the interagency working group on loan loss allowances which included SEC and bank regulatory officials, and co-authored SEC Staff Accounting Bulletin No. 102 regarding loan loss allowances.
- Leader in technical accounting training for US and international filings for SEC accounting and legal staff.
- Reviewed the initial registrations of many large foreign private issuers, and responsible for reviewing IFRS-based financial statements in foreign private issuer annual reports filed with the SEC.
- Focused on loan impairment and loan loss reserves, financial instruments and related valuation and hedge accounting issues, revenue recognition, International Financial Reporting Standards regulations, consolidation issues, and goodwill impairment and other asset impairment issues.

- Speaker on loan loss allowances to the large bank examiner training of the Office of the Comptroller of the Currency.

UNITED STATES SECURITIES AND EXCHANGE COMMISSION — WASHINGTON, DC

Staff Accountant to Assistant Chief Accountant (Division of Corporation Finance), 1991 to 2001

Conducted SEC reviews of disclosures by financial services, retail, and manufacturing companies.

- Directed the SEC staff's examinations of consumer products companies, mining companies, financial services companies, business service companies, and electronics and medical products and chemical manufacturers.

CPA FIRM — PORTLAND, ME

Sole Proprietor, 1989 to 1991

SMITH BATCHELDER CPAS — PORTSMOUTH, NH

Principal, 1988 to 1989

HILTON WALKER CPAS — NEWTON, MA

Principal, 1985 to 1988

CPA FIRM — PORTLAND, ME

Sole Proprietor, 1984 to 1985

MACDONALD PAGE & CO. CPAS — PORTLAND, ME

Partner, 1979 to 1984

CPA FIRM — WATERVILLE, ME

Sole Proprietor, 1974 to 1979

ERNST & YOUNG — DETROIT, MI

Auditing Staff Member promoted to Manager, 1967 to 1974

Specialized in audits and consulting services to financial institutions and health care companies.

- Managed audits and directors' examinations of public and private banks and bank holding companies.
- Provided extensive services to financial services companies including loan review and credit evaluation, development of internal audit programs and training of internal auditors, advising chief auditors, review and testing of internal controls, directors' examinations, and fraud investigations, and consulting with regulators.
- Managed audits of large and small hospitals and Medicare and Medicaid audits

EDUCATION AND PROFESSIONAL CREDENTIALS

Certified Public Accountant, State of Michigan, 1969 and New York State, 2010

Chartered Global Management Accountant, AICPA, 2014

TUCK SCHOOL OF BUSINESS AT DARTMOUTH — HANOVER, NH

Master of Business Administration, 1967

AMHERST COLLEGE — AMHERST, MA

Bachelor of Arts, 1965

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

New York State Society of Certified Public Accountants

Michigan Association of Certified Public Accountants

Virginia Society of CPAs

Association of Securities and Exchange Commission Alumni

PUBLICATIONS

Author of "SEC Matters" column for "Journal of Corporate Accounting and Finance" 2014 - present

Co-Author of SEC Staff Accounting Bulletin No. 102: "Loan Loss Allowances"

FTI Alert July 2009: "Look for Increased SEC Scrutiny of Income Tax Accounting and Disclosures", Co-author with John McGrath

FTI Alert August 2009: "SEC Warns about Accounting for Allowances for Loan Losses, Provides Disclosure Guidance", Co-author with Thomas Rees and Patricia Woodbury

FTI White Paper 2009: "Allowances for Loan Losses", Co-author with Thomas Rees, Patricia Woodbury, Richard Haynes and Martin Wilczynski

TEACHING EXPERIENCE

NORTHEASTERN UNIVERSITY – D'AMORE-KIM GRADUATE SCHOOL OF BUSINESS

LECTURER IN ACCOUNTING, 2018 (Undergraduate), 2016(MBA Program)

GEORGETOWN UNIVERSITY LAW CENTER — WASHINGTON, DC

Adjunct Professor, 1999 to 2010

Teaching Accounting for Lawyers in JD and LLM Programs

GEORGETOWN UNIVERSITY — WASHINGTON, DC

Adjunct Professor of Accounting, 1998 to 1999

Teaching Managerial and Cost Accounting and Analysis of International Financial Statements

COLBY COLLEGE — WATERVILLE, ME

Adjunct Professor of Administrative Science, 1978

Teaching Managerial Accounting

SPEAKING ENGAGEMENTS

Numerous presentations and participation in panels on technical accounting and disclosure matters from 1998 to 2017 before AICPA National SEC Conference, AICPA National Banking and Thrift Conferences, SEC Institute Conferences, and CPE, Inc. Conferences on SEC compliance matters and Sarbanes-Oxley Act internal control matters.

Presenter of small CPA firm annual Accounting and Auditing conferences.

Annual Lecturer to Northeastern University Graduate Accounting Program.