

Kevin O'Shaunessy O'Brien

Associate Professor
Business Ethics & Legal Studies
Daniel's College of Business

Education, Licenses, Employment:

New York University: LL.M. in Taxation (1980)
University of Denver: J.D. (1979); BSBA (1975)

Colorado Bar 1980 to present
Colorado CPA 1977 to present

Internal Revenue Service (1974-1979) Revenue Agent
Davis Graham & Stubbs (1980-1982) Attorney

Awards:

AUSA Senate: "Outstanding Faculty" 1994-95
DCB: "Vernon L. Loomis Academic Advising Award" 1995
SOA: "Alumni Award for Faculty Excellence" 1987/88
BAP: "Outstanding Faculty" 1998/98
Alpha Kappa Psi Business Fraternity: "University of Denver-Teacher of the Year" 1996
BAP: "Outstanding Faculty" 1999/00
C. Thomas Howard Award: 2002-2003: "In recognition of demonstrated excellence in teaching innovation and business relevance"
Daniels College of Business "Daniels Professor of the Year 2002"
Daniels Scholarship of Teaching Award—2006
2006 CTL Survey with DU students on use of Blackboard to Improve Learning: Most Nominated faculty member at 65 nominations

Current Teaching:

Executive Business Law
Accounting Ethics
Business Law for Accountants

Professional Positions:

Board of Director, Colorado Ethics Business Alliance. (July 1, 2007 – June 30, 2013).
Board of Director, Centura Health, Audit and Compliance Committee (2012 to present)

Research:

Grants:

CASI Grant for Three Years (\$90,000): entitled Educational Expert System Front-end to the FEDTAX Library; the research completed 8/30/96 has resulting in three working papers: (1) Professional Responsibility Issues Relating to the Failure to Adopt Relevant Technology in the Tax Practice; (2) The Maximization of Effectiveness and Efficiency in the Structuring a Tax Query; and (3) the Implementation Issues Relating to Incorporating On-Line Databases into the Accounting Curriculum.

Integrative Scholarship Committee \$3,000 Grant: Zaveral Case 2/1/99.
Integrative Scholarship Committee \$6,000 Grant: Lawrence Golan case, 2003 with Buie Seawell
Center for Teaching and Learning, 6/1/2000 Awarded \$8,000 grant to develop a seminar for the Values Team faculty to improve their teaching technical competence
Center for Teaching and Learning, Awarded \$18,000 with Dan Connolly and Barbara Kreisman "Laptop Centered Learning Community Approach for the Daniels Core," Principal Investigator. 12/18/2002
Center for Teaching and Learning, Grant—1/1/2001 with Buie Seawell, awarded \$17,000 entitled "Values Team Module Building"
Center for Teaching and Learning, Grant—6/1/2004, Incorporating Cooperative Learning into the Classroom. Awarded \$2,500.

Articles Published:

Wittmer, D. P., & O'Brien, K. O. (2014). "The Virtue of 'Virtue Ethics' in Business and Business Education." *Journal of Business Ethics Education*, 11(Online first).
www.neilsonjournals.com/JBEE/jbeev11.html.

Riordan, C. M., & O'Brien, K. O. (2012). For Great Teamwork, Start with a Social Contract. *Harvard Business Review*. http://blogs.hbr.org/cs/2012/04/to_ensure_great_teamwork_start.html.

Holcomb, J. M., Mayer, D. O., & O'Brien, K. O. (2009). Chiquita Brands and Terrorism Legal Challenges and Ethical Dilemmas. *European Case Clearinghouse (ECCH) and CasePlace.org*.

"Do Multimedia Enhancements to a Teaching Case Increase Student Satisfaction and Learning? A Daniels' MBA Experiment in Its Portal Values Course," *MBA Roundtable Journal*, a referred journal, Spring 2004 with Buie Seawell.

"Teaching a Portal MBA Values Course: An Integrated and Learning Community Approach Using Technology Strategies," *MBA Roundtable Journal*, Winter 2003. Multimedia version online with 400 megabytes of video and audio clips.

"Small Company: Big Liability; Ethical and Legal Aspects of the 100% Penalty," with Patsy Lee, *New Accountant*, March 1993.

"A Fifty State Analysis on the Use of Professional Corporations to Limit Accounting Firm's Liability," *CPA Journal*, Feb. 1991).

"How the Preparer Penalties Interact with the Right to Practice," with Patsy Lee, *Practical Accountant*, Nov. 1990.

"Financial Accounting and Tax Treatment of Reclamation Costs under Tax reform," w Professor Grove, *Oil & Gas Tax Quarterly*, Fall 1990.

"Accounting Educators' Statements During Student Recruiting: Avoidance of legal Liability and Unethical Conduct," with Patsy Lee, *Accounting Educators' Journal*, 3(1), 102-113, summer, 1990.

"Frontier Accounting in the Mining Industry," *Journal of Extractive Industry Accounting*, w Professor Grove, Winter 1985

"Parity for Owner-Employees After TEFRA," *Colorado Lawyer*, July 1984.

Papers Presented at Academic Conferences:

"Les services fiscaux americainns et leurs methods de detection des fraudes fiscales et d'evalution de l'utilisation abusive des filiales etrangerers," Paris Academic Conference, March 1985 (paper on the use of tax havens for tax avoidance purposes).

"Professional Legal Responsibilities and Liabilities in the recruiting Process for Accounting Students, w Professor Lee 1987 Western Regional American Accounting Association, May 1, 1987.

"Incorporation as a Vehicle to Limit Liability Exposure: A State by State Analysis," w Professor Lee 1988 Southwestern Regional American Accounting Association, March 3, 1988.

"EIS, Strategy to Increase Microcomputer Use in Social Service Organizations," w Hugh Grove; Vienna Conference on Social Work. 12/1/88.

"VAN Agreements: A Comparison of Key Legal Terms," EDI Conference, Bled, Slovenia, 1991

"Professional Code as Public Policy Exception to the Doctrine of Employment at Will," w D. Nelson, Academy of Legal Studies in Business Conference, St. Louis, August 1999.

"Public Policy and Overriding the Accountant-Client Privilege," w D. Nelson, Academy of Legal Studies in Business Annual Conference, Baltimore, August, 2000

Year 2000 Case Competition winner: "Jennifer Block Case" based on the Zaveral Case, published at Colorado Educators' Conference at the Colorado Society of CPAs and website, used to clear last year's research grant from the Scholarship Integrative Committee

Presentation of Funded Research by the Colorado Society of CPAs on Whistle Blowing rules in all 50 States, 11/15/2002.

Presented with Dennis Wittmer on Nov. 4, 2001 at the MBA National Conference entitled "MBA Integrative Curriculum—Pedagogy and Technology of the Values Team." This presentation outlined all the developmental efforts by O'Brien, Wittmer, and Seawell over the last two years.

"Changing the Game Forum: Reforming American Business," with Bruce Hutton and John Holcomb, Report, presentation, panel discussant, Vail Leadership Conference, 6/1/2003

"Legal and Ethical Issues Related to the Problem of the Actively Disengaged Tenured Faculty Residing in the Ivory Tower: the Daniels Deadwood Case. Rocky Mountain Regional Conference of the Academy of Legal Studies in Business, Sept. 2004.

"A CPA Faces Ethical Dispute With a CEO: National Public Policy Implications of Colorado's Whistle Blowing Ethics Rule," at 12th Annual International Conference Promoting Business Ethics, St. John's University, NYC, NY (Refereed). Joint author Ron Kucic, October 28, 2005

Rocky Mountain News Ethics Column: Wrote twenty columns in the last two years dealing with various aspects of ethics as applied to accountants, employment, technology, and the environment.

"Internet Requires Safety Net," Rocky Mountain News, 2/12/94, Ethics Column

"Internet Benefits Outweigh Risks," Rocky Mountain News, 3/12/94, Ethics Column

"Should Boss make Workers Quit Smoking", Rocky mountain news, 4/23/94, Ethics Column

"Is the Employer Responsible for Employee's Bad Driving?", Rocky Mountain News, 6/11/94,

Ethics Column

"Domino's Decision Raises Issue of Effect of Damages," Rocky Mountain News, 7/9/94, Ethics Column

"Law Firm Clients Need to Reassess Relationship," Rocky Mountain News, 8/24/94, Ethics Column

"Firm should Explain Impact of its Changes," Rocky Mountain News, 10/1/94, Ethics Column

Cases Development and Implemented in the Classroom:

The Mariani Case, (Colorado Board Rule 7.3 dealing with not subordinating CPA's judgment for that of the client; used to show wrongful discharge of Colorado CPA under the public policy exception to employment at will. (Junior Core)

The Syntax Case (FASB 5 application of environmental contingencies, use of NAARS (National Automated Accounting Retrieval System on Lexis) and NEXIS to accomplish))

The Jay Case (100% payroll penalty application and ethical issues relating to duty of loyalty to employer by controller)

The Ann Hokins Case (definition of sexual discrimination for purposes of advancing in public accounting; mommy track; class ceiling.)

The Bily Case (ethical and legal approaches to determine if accountants should be liable to nonaudit clients for audit failures).

The Silverado Case (what is permissible opinion shopping from both a management perspective and from an accounting firm's perspective.)

The Limited Liability Partnership Case (Big Six Accounting Firms Conversion to this new entity to avoid "Doomsday Liability.")

Zaverl Case (Litigation between State Board and Zaverl over whether the state's subpoena power overrode the accountant client privilege in Colorado) Wrote friend of the court brief for ACLU

Lawrence Golan case (copyright law and ethics at DU relating to music purchased in the public domain but given copyright protection retroactively in the Copyright Extension Act.)

Conference Presentations:

Wittmer, D. P., Ebrahimi, B. P. (Author & Presenter), O'Brien, K. O. (Author), International Conference on Trends in Social Sciences and Humanities, "Behavioral Ethics and Community Capital Project: Integrating Service Learning into Business Ethics Education," Emirates Association of Arts and Management Professionals, Istanbul, Turkey. (June 5, 2016).

Tax Executives Institute--Annual Meeting of Denver Chapter, "Current Related Professional Ethical Issues for CPAs and Lawyers—Insider Trading, Duty of Confidentiality and Whistle Blowing," Tax Executives Institute, Lakewood Country Club, Denver, CO. (February 17, 2016).

Denver Chapter: Women's Accounting Society, "Professional Ethical Aspects of Insider Trading," Women's Accounting Society, Denver Athletic Club, Colorado. (November 18, 2015).

Rocky Mountain Accounting Conference, "The Virtue of Virtue Ethics," Women's Accounting Society, Arvada, Colorado. (September 25, 2015).

Rocky Mountain Accounting Conference, "Colorado Rules & Regulations," Women's Accounting Society, Arvada, Colorado. (September 24, 2015).

Ethics CPE Seminar, "100 minutes," American Federation of Women Accountants, Denver Athletic Club. (November 18, 2014).

Colorado Accounting Educators' Conference, "'Teaching Accounting Ethics'," Colorado Society of CPAs and Daniels College of Business, DU. (October 18, 2014).

Rocky Mountain Accounting Conference, "Ethical Aspects Related to Suspension of Your CPA License," Women's Accounting Society, Arvada, Colorado. (September 26, 2014).

Rocky Mountain ALSB Conference, "CPA Code Implications Related to SEC Bounty Rules," American Legal Studies in Business, Vail, CO. (September 3, 2014 - September 4, 2014).

(Presenter), PMBA Orientation, "How to Deduct PMBA Expenses," PMBA Program, Daniels. (March 15, 2014).

EMBA Orientation, "How to Deduct EMBA Expenses," EMBA Program, Daniels. (March 14, 2014).

Rocky Mountain Area Conference, "KPMG Partner Insider Trading Case: Legal, Ethical, and Professional Considerations," Accounting & Finance Women's Alliance, Institute for Internal Auditors, and Institute of Management Accountants, Arvada, Colorado. (September 14, 2013).

O'Brien, K. O., Mayer, D. O. (Author), Rocky ALSB Conference, "Ratings Agencies Liability for Financial Losses Resulting from the Securitization of Subprime Mortgages," Rocky ALSB, Vail, CO. (September 13, 2013).

Rocky ALSB Conference, "'Professional Confidentiality Breaches and Insider Trading: The KPMG Case," Rocky-ALSB, Vail, CO. (September 12, 2013).

(Author & Presenter), Don. Mayer (Author), National Meeting, "Ratings Agencies Liability for Financial Losses Resulting from the Securitization of Subprime Mortgages," Academy of Legal Studies in Business, Boston. (August 13, 2013).

Bulgaria Legal Delegation Seminar, "Law & Ethics -- US Perspective," Institute for Enterprise Ethics, Schneider Board Room, Daniels College of Business. (May 23, 2013).

Quarterly Daniels Staff Meeting, "FERPA, Fair Use, and Honor Code Updates -- Use of Encrypted Email," Daniels, Knoebel. (March 1, 2013).

Ethics & Compliance Program, "Social Media and the Ethics and Compliance Program," Institute for Enterprise Ethics, Fritz Knoebel School of Hospitality Management (Knoebel). (February 7, 2013).

KPMG's Annual CPE Training and Alumni Reception, "CPA Ethical Duties under SEC Final Whistle Blowing Regulations," KPMG, Denver, CO. (November 20, 2012).

Ethics in the Financial Services Industry, Institute for Enterprise Ethics, Daniels College of Business, Daniels College of Business. (September 24, 2012).

"SEC Bounty Program--CPA Ethical Code Implications," Colorado Society of Certified Public

Accountants, 200 Inverness Drive West, Englewood, CO 80112. (September 20, 2012).

Rocky Mountain ALSB Conference, "Fair Use Policies After the Georgia State Decision--A Daniels Ethics Course Case Study," Rocky Mountain Academy in Legal Studies in Business, Vail. (September 15, 2012 - September 16, 2012).

Annual Ethics Update, "CPA Ethics After Dodd-Frank Legislation," CPA Club, Daniels College of Business. (December 21, 2011).

Annual CPE Update: Ernst & Young (400 attendees), ""CPA Ethical Implications--SEC Whistle Blowing", " Ernst & Young (Big 4 Accounting Firm), Denver. (December 8, 2011).

Presented at the Provost Conference: Reinventing the Classroom: New Terms of Engagement, "International Learning Enhancements: Daniels Required Ethics Course," Daniel's College of Business, Denver, CO. (October 28, 2011).

The Rocky Mountain Conference, "CPA Duty of Confidentiality under SEC Bounty Rules," American Association of Women Accountants, Arvada, Colorado. (September 22, 2011).

Rocky Mountain Academy of Legal Studies in Business, "Nacchio v. US: Historic Precedent Setting Insider Trading Case," Academy of Legal Studies in Business. (October 9, 2010).

"Business Ethics and Law," CATSHOP, Daniels. (October 1, 2010 - October 2, 2010).

""Ethical Misconduct and Cures of the Financial Crisis: A Management's Perspective on the Great Recession," " Institute of Management Consultants. (January 15, 2010).

""Ethical Causes and Cures of the Financial Crisis: A CPA's Perspective," " CPA Club. (December 19, 2009).

KPMG's Annual Accounting Update Conference, ""Ethical Causes and Cures of the Financial Crisis: A CPA's Perspective," " KPMG. (December 1, 2009).

Rocky Mountain Conference of the Academy of Legal Studies in Business, "Nacchio's Tenth Circuit Reversal of His Criminal Sentence under the Federal Sentencing Guidelines," Academy of Legal Studies in Business. (October 9, 2009).

Women's Accounting Conference, ""Ethical Causes and Cures of the Financial Crisis: A CPA's Perspective," " (September 24, 2009).

National conference of the ALSB, "technology in business law classes." (August 7, 2009).

"Ethical Causes and Cures of the Financial Crisis: A CPA's Perspective," CPA Club. (March 23, 2009).

"Professional Disequilibrium in Taking a Tax Return Position—The New “Winning Hand” Requirement." (October 3, 2008).

O'Brien, K. O., Mayer, D. O., Holcomb, J. M., National Convention of the Academy of Legal Studies in Business, "Chiquita Brands and Terrorism: Legal Challenges and Ethical Dilemmas," Academy of Legal Studies in Business. (August 15, 2008).

First Data. Ethical and Legal Issues of the Nacchio Case(April 3, 2008).

CPA Club Ethics seminar, ""The Nacchio and Skilling Trials: Ethical Lessons Learned for CPAs", " CPA Club. (December 20, 2007).

KPMG Ethics Seminar, ""The Nacchio and Skilling Trials: Ethical Lessons Learned for CPAs", " KPMG. (December 4, 2007).

"Accounting Conference", ""The Nacchio and Skilling Trials: Ethical Lessons Learned for CPAs", " American Association of Women Accountants. (September 29, 2007).

Presented December 4, 2000 at the Federal Schools of Accountancy annual conference "Daniels College of Business School of Accountancy Junior Accounting Core: Technology and Core Competences Delivery Strategies."

Presented on October 28, 2000 at the Annual Colorado Society of CPAs 2000 Accounting Educator Symposium entitled "Using Technology in the Classroom – The MBA Values Course at the Daniels College of Business."

Presented at a Daniels Faculty Friday in February 2001 on Blackboard technology.

Key Note Speaker, March 7, 2002: Association of Government Accountants – Advancing Government Accountability National Meeting: "Accountability After Enron: An Educational Perspective"

Colorado Society of CPAs, Faculty Symposium, Nov. 5: "Survey and 50 State Regulatory Analysis on CPA Duty to Whistle Blow," \$3,000 from the Colorado Society of CPAs. Presented findings from the research grant. Results used in the Values 4100 course fall of 2002.

Alumni and Colorado Society of CPAs sponsored by the School of Accountancy on March 15, 2002: Panel discussion presentation entitled "Use of Whistle Blowing Ethical Provision: A Key Public Policy Consideration" in the Program entitled: "Accounting in Turmoil—Picking up the Pieces."

DU Alumni Monthly Speaker Series on "Daniels Ethics" (a lecture on Bill Daniels, the man and his ethics); April 4, 2001

DU University College VIVA Program Course, May 6, 2002 on "Enron and its Implications"

CTL Lunch time series on "Fair Use" to DU faculty on February 15, 2002. Organized event that included Penrose Director, CTL Director, and Vice Provost of Intellectual Property. Presented "Fair Use" topic from the Daniels professor perspective.

12/21/2005: Presentation to CPA Club (30) qualifying for two hours ethics entitled "CPA Whistle Blowing Ethics"

12/01/2005: Presentation to KPMG CPAs (48) qualifying for two hours ethics entitled "CPA Whistle Blowing Ethics"

11/18/2005 and 11/17/2005: Presentation to First Data CPAs (22) qualifying for two hours ethics entitled "CPA Whistle Blowing Ethics"

11/18/2005: Presentation to Internal Revenue CPAs (55) qualifying for two hours ethics entitled "CPA Whistle Blowing Ethics"

11/17/2005: Presentation to KPMG CPAs (300) qualifying for two hours ethics entitled "CPA Whistle Blowing Ethics"

10/29/2005: Presented two hour CPE session to the Rocky Mountain Area Conference (IMA, ASWA, FEI, IIA members), "Adventures in CPA Whistle Blowing: An In-Depth Ethical and Public Policy Analysis," for 100 CPAs.

5/9/2004: Presented a two hour Colorado Rules and Regulations related to the State Board of Accountancy before 70 CPAs of the Denver Chapter of IRS CPAs. The two hour presentation qualified for the ethics continuing education requirement.

4/15/2003: Presentation to the American Society of Women Accountants (ASWA) on Business Ethics

6/18/2004: Presentation before the Colorado Society of CPAs entitled "501c3 Organizations Governance Issues after Sarbanes Oxley"

6/14/2003: Panel Discussant on Accounting issues related to Sarbanes Oxley Act at the Vail Leadership Conference entitled "Changing the Game Forum: reforming American Business."

6/11/2003: Presentation entitled "Accountability for Internal Auditing after Sarbanes Oxley" for the Colorado state chapter of the Institute of Internal Auditors.

5/21/2003: For Colorado State Managers Association gave a presentation entitled "Colorado State Government Accounting Gimmicks after Enron: A Values Perspective."

Presentations Related to Pedagogy

4/07/2006: Presentation with Ruth Jebe on LX Wikipedia add-on to Blackboard sponsored by the Center for Teaching and Learning at the University of Denver to 30 professors.

3/11/2006: Presented a Faculty Friday entitled "The Trials of Nacchio and Skillings: A Values Based Leadership Perspective."

10/11/2005: Presented to the DU Blackboard Faculty Advisory Board (a representative from each academic unit on campus) what Ruth Jebe and myself are implementing in our Blackboard courses--the LX Team Learning Software to allow us to participate, along with students, on the creation of their writing deliverable in the course.

9/9/2005: Presented Blackboard training to university faculty on use of BB for improving student learning by covering discussion threads, multimedia, and quizzes.

3/11/2005: Presented for the Center for Teaching and Learning a 1 and 1/2 hours seminar on using Blackboard strategies to enhance student learning. Faculty attended from the entire university.

11/22/2004: Presented at the Center for Teaching & Learning to clear \$2,500 grant for implementing collaboration strategies in courses. Presented on cooperative learning strategies for the Electronic Commerce Law & Ethics course.

3/5/2004: With Wittmer and Houston, developed data and made presentation on the use of cooperative learning in the 4100 Values Based Leadership course at an all day session by the Center for Teaching & Learning.

1/23/2004: Presented a seminar at a Daniels faculty Friday on the maximization of technology for teaching (Blackboard, PowerPoint/Pictures, and WebCentral).

Presentations with Diverse Student Groups

4/21/2006 Conducted with Dr. Wigand a session for Discover Daniels session with twenty-five prospective students on the ethics of whistle blowing.

4/21/2006 Panel Discussant on Voices of Experience event "The Insider Speaks Out--Jeffrey Wigand. Handled all contact with Wigand and his logistics for the event.

4/6/2006 Presentation for a student team project in 3900 to provide a seminar on finance and taxation in the community. Presentation entitled "How to Live a Tax Deductible Life" to 50 students.

4/5/2006 Presentation for Discover Daniels event to 30 prospective new students entitled "A Values Based Leadership Perspective on the Trials of Skillings and Nacchio."

3/11/2006 Planned the Colorado Ethics and Compliance Exchange event after the VOE Tyco/Pillmore event and was the panel moderator of a panel composed of Colorado Ethics & Compliance officers including Tyco's Eric Pillmore. The audience included members of the organization and students interested in these kind of positions in Colorado companies.

3/10/2006: Presented as Net Impact Advisor the movie "Enron: The Smartest Guys in the Room," after the movie, discussed with 30 students ethical and legal dimensions of the events portrayed in the movie.

2/11/2006: For Discover Daniels representing the BELS department--Developed a new presentation after six hours of research (should qualify for "professional development") entitled: The Trials of Nacchio and Skillings: A Values Based Leadership Perspective. The abstract for the talk is the following: The current criminal prosecutions by the Department of Justice of Nacchio and Skillings, past CEOs of Qwest and Enron respectively, provide great examples of the risks and mistakes Values Based Leaders should avoid.

1/17/2006: Researched, prepared and delivered a one hour presentation including PowerPoints on family business estate planning for the new BELS new Family Law business course.

9/16/2005: Panel Discussant for the Voices of Experiences event featuring Norman Augustine, past CEO of Lockheed. I discussed the issue "Can ethical conduct be taught?"

5/13/2005: Panelist for Voices of Experience: Cynthia Cooper Event with the Colorado Ethics and Compliance Exchange. Presented on the role of MBA programs in fostering ethical conduct in business.

5/13/2005: Presented to prospective MBA students an example class in the MBA program--4100 Whistle Blowing.

3/04/2005: Voices of Experiences Seminar (Panel Moderator and small presentation). Speaker (Ken West).

2/18/2005 and 11/18/2004: Presented a seminar to Rotary Club on Values/Ethics

5/11/2004: Prepared online materials and presented to a DU Biology Ethics class a one class session on the corporate perspective on ethics (including intellectual property).

6/11/2004: Presented all day at Bill Silver's One Day Leadership Program: "Doing Well by Doing Good: Ethical Decision Making and Corporate Responsibility" Email from Christopher Stewart: "Thank you, Kevin for creating a highly interactive and engaging program. This is the first time I

have seen every participant rate every criteria as a 5. Kevin did mention that we had one person inquire on the MBA after participating in the program."

6/8/2004: Presented a one our analysis on Sarbanes Oxley legislation for students in the XRECM program week long orientation.

5/13/2004: As part of Net Impact, Showed DVD of the Frontline program "Tax Me If You Can," a program on the tax shelters developed by KPMG and Congressional and IRS attempts to combat abusive tax shelters. Thirty students showed up at this Net Impact event to discuss the issues presented by the segment. Professor Leaman also participated in the discussion.

2/21/2004: Bridges Program: outreach to community through Denver religious institutions focusing on the separation of church and state. I facilitated a 60 person session at the Colorado Muslim Society for a couple of hours to discuss this issue.

2/14/2004: Since keynote speaker became ill, stepped in to present a speech on 24 hours notice in Keystone for the Race and Case competition hosted by GBSA.

10/17/2004: Presented one hour session for School of Accountancy workshop on "Sarbanes-Oxley: One Year Later" to the alumni of the school.

9/19/2004: Presented a two hour seminar to American Society of Women Accountants (ASWA) on Colorado Rules and Regulations that count for the CPA ethic's requirement.

7/17/2004: Presentation to the Boulder Preparatory School (last resort for troubled high school students) on social capital (high school administrator was a MBA alumnus and had taken 4100 Values.

4/24/2003: Developed materials and delivered a full two week class for the Bridges Project entitled "Corporate Governance and the Sarbanes-Oxley Act: A Values Based Perspective" (attendance by 40 members of the Denver Community

Expert Testimony/cases in Court Cases and with Media Outlets:

The following expert cases and media involvement has been used to supplement the classroom experience by being able to show video and audio clips as well as newspaper quotes by O'Brien:

4/21/2006: Interviewed by ABC News on the issue of whether a boycott by consumers on gas prices would have much economic effect.

2/21/2006: After research on the issue, quoted by Al Lewis business columnist of the *Denver Post* in his "Truth be told, this CEO had to go."

12/23/2005: Quoted in news paper article, "Criminal charges unlikely for execs; Ex-Qwest officials Tempest, Woodruff may be cooperating," Rocky Mountain News (Denver, CO), December 23, 2005 Friday, Final Edition, BUSINESS; Pg. 2B, 601 words, Jeff Smith, Rocky Mountain News\ Staff writer David Milstead contributed to this report.

12/20/2005: Interviewed by Channels 2, 7, and 9 regarding the indictment of Joe Nacchio, past CEO of Qwest.

8/21/05: Interviewed by Al Lewis, Business reporter for the Denver Post. He quoted me on the corporate governance issue of CEOs abusing expense accounts/jets and board responsibility in these situations. This was in Al Lewis column as the Denver Post business columnist. Title: "CEO takes a dive for nest feathering."

4/20/2005: Provided expert witness opinion in ethics and a breach of fiduciary case involving a chief financial officer who failed to inform the board of directors regarding check signing of CEO in violation of internal control policies at the company.

3/20/2005: Quoted in article: "So far the SEC has acted alone in charging former Qwest executives with fraud in its civil case. The Justice Department may have a more difficult case to prove. A CLIMATE OF CORPORATE SCANDALS," The Denver Post, March 20, 2005 Sunday, FINAL EDITION, BUSINESS; Pg. K-01, 1364 words, Also Svaldi Denver Post Staff Writer

3/11/2005: Quoted in "New accounting rules empower auditors," The Denver Post, March 11, 2005 Friday, FINAL EDITION, BUSINESS; Pg. C-08, 341 words, Aldo Svaldi Denver Post Staff Writer

3/11/2005: Quoted in Denver Post article "Scandals, reform law puts heat on corporations' accounting practices," discussing the role of the auditor with a company's audit committee

11/23/2004: Provide expert views on ethical considerations of Starbuck's venture into coffee liqueurs with Jim Bean. Worked with Jeff Kass, a reporter for the Rocky Mountain News, for a story on 11/24/04.

6/2/2004: Working with Sam Cassidy on a pro bono case involving Daniels students in a criminal prosecution involving indecency, drafted a comprehensive brief in support of motion to dismiss case against DU students on constitutional grounds. Case was dismissed and Cassidy and O'Brien are planning to seek grant money for developing a teaching case and at least one local and one national publication on the case and issues raised that affect all female dance performances in the country that result in some touching of clients (lap dancing).

4/20/2003: Testified before both houses of the Colorado General Assembly on the proposed changes to the Colorado Accountant-client privilege. This effort resulted in additional safeguards for client privacy being incorporated in the final bill that was passed.

4/15/2003: Lead story and interview on Channel 7 Local News on Tax Day and Bush's Tax Package