DENNIS B. APPLEGATE
Seattle University
Department of Accounting
Albers School of Business and Economics
901 12th Avenue, Pigott Building, Room 527
Seattle, WA 98122
applegad@seattleu.edu

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

Associate Clinical Professor (formerly Assistant Clinical Professor; Lecturer), Seattle University; 2014 to present
- Teach auditing and government/nonprofit accounting classes at the graduate level, and financial and managerial accounting classes at both the graduate and undergraduate level.

Instructor/Senior Faculty, Becker CPA/CMA Review Course, Seattle, WA; 1991-2016
- 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, 1981-2004
- Taught 100-plus, academic quarter, finance, accounting, and auditing classes and another 1,600 business students via distance learning.

Professional Experience: Management Positions

Parish Administrator, Catholic Archdiocese of Seattle, 2010-2015
Senior Audit Manager, Boeing Commercial Airplanes Group, 2002-2010
Chief Auditor, Boeing Advanced Systems Division, 1998-2002
Audit Manager, Boeing Defense and Space Group, 1991-1997
Business Planning Manager, Boeing Military Airplanes Division, 1988-1990
Business Manager, Government Information Systems, Boeing Computer Services, 1987-1988
Facilities Project Manager – Jail Construction (remedial work). King County Government, 1986
Special Assistant to the King County Executive – New Jail Project, 1983-1985
Budget Manager – Law, Safety, and Justice Programs; Revenue Forecasting. King County Government, 1977-1982

Teaching and Research Interests

Internal Auditing, Government/Nonprofit Accounting, and Financial / Managerial Accounting based on classes taught and publications to date.

Peer-Reviewed Published Articles (ASIS Level 1)

"Assessing Enterprise Risk," *Washington CPA Magazine*, Fall 2026 (w/ Gabe Saucedo, PhD, CPA)
"Why Grant-Dependent Nonprofits Keep Failing," *Strategic Finance*, October 2026 (w/ Prince Mugwara, CIA, CFE)
"Training Tomorrow's Internal Auditor," *Internal Auditor*, October 2023
"Gauging Social Responsibility," *Internal Auditor*, December 2021 (w/ Gabe Saucedo, PhD, CPA, and Steve Mar, CISA)
"Framing AI Audits," *Internal Auditor*, December 2019 (w/ Mike Koenig, MSE)
"Getting to Know Common AI Terms," *Internal Auditor Online*, December 2019 (w/ Mike Koenig, MSE)
"Assessing and Controlling Nonprofit Fraud Risk," *Strategic Finance*, May 2019
"Hit the Ground Running," *Internal Auditor*, April 2017 (w/ Sarah Bee, CIA, and Dominque Vincente, CIA, CRMA)
"Audit Processes Take Flight," *Internal Auditor*, October 2016 (w/ 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
"Building Controls into Capital Construction," *Internal Auditor*, June 2002 (w/ Curtis Matthews, CPA, CISA, CCSE)
"Controlling Joint Venture Risk," *Internal Auditor*, June 2001
"Integrating COSO," *Internal Auditor*, December 1999 (w/ Ted Wills, CPA)
"Best Practices in Joint Venture Audits," *Internal Auditor*, April 1998
"Measuring Success," *Internal Auditor*, April 1997 (w/ S. K. Didis and L. G. Bergman)
"Auditing in the Classified Environment," *Internal Auditor*, February 1994

Non-Peer-Reviewed Published Articles

"Artificial Intelligence, the Data Below," *Internal Audit Foundation*, April 2018 (with S. Bee, CIA, and M. Koenig, MSE)
Downloadable at https://bookstore.theiia.org/ Distributed at the IIA 2018 International Conference in Dubai, UAE
"In My Opinion… Shifting Our Focus," *Internal Auditor*, October 2002

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

Presentations of Non-Refereed Papers

"All Things Internal Audit: Internal Audit Education in Action," Institute of Internal Auditors, Podcast
https://www.theiia.org/en/content/podcast/all-things-internal-audit/2025/ep-0082/, July 2025

Editorial Appointments

Member, Editorial Advisory Board, *Strategic Finance,* 2020 to present
Member, Editorial Advisory Board, *Internal Auditor*, 2001 to present
Reviewer, *Managerial Accounting for Undergraduates*, 2nd Ed, Cambridge Business Publishers, 2020
Reviewer, *Financial Accounting*, 7th Ed, Cambridge Business Publishers, 2021
Reviewer, *Accounting for Government & Nonprofit Organizations*, 2nd Ed, Cambridge Business Publishers, 2022
Reviewer, *Financial & Managerial Accounting for Decision Makers*, 5th Ed, Cambridge Business Publishers, 2024

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

Seafirst-Volpe Research Grant Award, Summer 2024.

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, 2002

William S. Smith Certificate of Honor: *"… for outstanding performance on the Certified Internal Auditor examination."* Institute of Internal Auditors, 1999

Boeing CFO Special Incentive Award: *"… to recognize your outstanding performance in support of Boeing Corporate Audit (for work related to) auditing joint ventures … (and) oversight of new business alliances,* Boeing Co., 1997

City University Board of Governors, Distinguished Teacher Award: *"… for recognition by colleagues and students for outstanding achievements in teaching."* City University of Seattle, 1992

Seattle University Service

Member, Financial Literacy & Management in Ministry Council, School of Theology and Ministry, 2015-2018

- Co-developed course, *Overseeing Organizational Finances,* released Spring 2018

Member, Internal Audit Advisory Board, Department of Accounting, 2015 to present

- Served on Research and Publication Subcommittee, which organized the 2020 Chief Audit Executive Forum and the publication of its results in *Internal Auditor*

Member, PMBA Faculty Advisory Committee, 2020-2023

- Co-developed new accounting course for the PMBA core, released Fall 2022

Chair, CPA Exam Prep Provider Selection Committee, 2021-2022

- In conjunction with department chair, established partnership agreement with Becker CPA Review

CPA Coordinator in conjunction with Becker CPA Review, 2022 to present

Faculty Student Advisor for CPA and CIA Exams, 2022 to present

Member, Seafirst-Volpe Summer Grants Committee, 2023

Speaker, Accounting Intake Workshops, Subject: Professional Certifications, 2020- 2024

Professional Service

Member, Global Content Advisory Group, Institute of Internal Auditors, 2025 to present

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

Community Service

Member, Finance Council, St. Monica Parish, Mercer Island, WA, 2010-2015

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

Trustee (elected position), Newport Hills Community Association, Bellevue, WA, 1988-1994

Precinct Committee Officer (elected position), 34th Legislative District, 1980-1984

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)

Washington Society of Certified Public Accountants (WSCPA)

Institute of Management Accountants (IMA)

Institute of Internal Auditors (IIA)

Association of Certified Fraud Examiners (ACFE)