

CURRICULUM VITAE

Cummings, Lamont & McNamee
One New Hampshire Avenue, Suite 305
Portsmouth, New Hampshire
(603)430-6200

RAYMOND L. BALD, CPA, CFE **Principal**

EDUCATION

BS University of Southern Maine, Magna Cum Laude

CPA Certification in 1990

Certified Fraud Examiner (CFE) Certification in 2000
passing all four parts of uniform examination in first sitting

Minimum of forty hours of tax and accounting courses
annually, including biennial Government Accounting
Office (GAO) requirement of 24 hours of education in
governmental topics and 20 hours in fraud related areas

PROFESSIONAL HISTORY

Cummings, Lamont & McNamee, CPAs 1987 -
present. Shareholder headquartered in Portsmouth and
Exeter, New Hampshire offices; responsibilities include tax
planning and preparation for individuals and small
businesses; attest and advisory services for small
businesses, municipalities and not-for-profits; fraud
examinations; estate planning

PROFESSIONAL AFFILIATIONS

Member of the American Institute of
Certified Public Accountants

Member of the New Hampshire Society of Certified Public
Accountants

Member of the Association of Certified Fraud Examiners

PUBLISHED MATERIALS

*IRS Requirements and Increased Scrutiny and Managing
Tax Exempt Status, How to Keep Tax Exempt
Organizations in Compliance, National Business Institute,
March 2007*

*IRS Requirements and Increased Scrutiny and Maintaining
Tax Exempt Status, The New Age of Corporate Governance
for Nonprofit Organizations, National Business Institute,
January 2006*