

Allan Dulany, CPA

EXPERIENCE

MALONEBAILEY, LLP

Feb 2011 - Present

Partner; Houston, Texas

- Performing concurring reviews of SEC and private clients
- Leading Quality Control Program for SEC and private audits
- Leading the technical training of SEC and private audit groups
- Chairperson over mentoring and scheduling groups
- Participating in national and local marketing and business development initiatives
- Providing in-house oil & gas expertise

PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD

Oct 2009 – Feb 2011

Inspections Specialist; Houston, Texas

- Performed inspections of SEC issuers audited by KPMG, Grant Thornton and Deloitte & Touche in Houston, Philadelphia, Los Angeles, Dubai, UAE and Grand Cayman with a focus on high risk areas such as:
 - Derivatives / Fair Value
 - Oil & Gas properties & reserves
 - Revenue
 - Impairments
- Authored inspection report for an international inspection
- Authored premier Oil and Gas inspection guide for use throughout the organization

PRICEWATERHOUSECOOPERS LLP

Feb 1996 – Oct 2009

Senior Manager; Houston, Texas; Luanda, Angola

- Completed voluntary international assignment in a newly developed, high growth office in West Africa serving as regional and office-wide leader in multiple areas such as:
 - Audit service for international Upstream and Oilfield Services clients including ExxonMobil, Chevron, ENI, Transocean, Schlumberger and Technip
 - Risk Management
 - US GAAP, PCAOB/SOX 404, US GAAS and IFRS
 - Audit Quality
 - Business Development
 - Liquefied Natural Gas
 - Oil & Gas Industry Subject Matter Expert for Angola, Congo and Gabon
- Developed, supervised, mentored and evaluated multinational professional staff
- Served as Subject Matter Expert, developer and pilot trainer for new course roll out offered to new seniors across the US Firm
- Instructed PwC Petroleum Academy (adv. upstream course) highlighting latest technical E&P Industries issues
- Led audit for private equity backed oil field service client (pre-IPO stage)
- Achieved rating of "higher than expected" or "exceptional" for the past three years
- Instructed training sessions for multinational professionals relating to the oil and gas industry and firm audit techniques

- Research and documentation on various technical areas such as:
 - Fair Value Measurements (FAS 157)
 - Business Combinations (FAS 141)
 - Going Concern and Asset Impairments (FAS 144)
 - Derivative Financial Instruments (FAS 133)
 - Income Taxes (FAS 109)
 - Stock-based compensation (FAS 123)
 - Segment Reporting (FAS 131)
 - Consolidation of Financial Statements (FIN 46R)
- Led two of the Houston office's largest Investment Management engagements, each with up to 30 team members
- Developed strong working relationships with client staff and management.
- Developed basic knowledge of Portuguese
- Developed and delivered office-wide presentations

PRICEWATERHOUSECOOPERS

Feb 1996 – June 2006

Experienced Manager/Senior/Experienced Associate; Houston, Texas

- Managed and coordinated audit engagements from the initial planning phase to the issuance of the financial statements for upstream, midstream, downstream and oil field service companies including Kinder Morgan, WesternGeco, Shell Chemical Co. and NL Industries, Inc.
- Served as project manager for engagements to assist and advise in documenting and testing internal processes and controls
- Performed research and consulted with clients regarding accounting and reporting issues
- Lead engagement manager for engagements involved with:
 - Debt filings under form S-4 and related comfort letters
 - IPO filings under form S-1 and related comfort letters
 - SEC comment letters and responses
 - Spin-offs under form 10
 - Bankruptcy filing and fresh-start accounting
 - Multinational operations and reporting (US/IFRS/UK/German GAAP)
 - Mergers, acquisitions and divestitures including due diligence
 - Sarbanes-Oxley 404 implementation
 - IFRS implementation
- Developed strong working relationships with client staff, senior management and audit committees
- Instructed audit courses for seniors and associates (30 to 50 class size)
- Presented new accounting guidance to clients
- Presented audit plan and results to audit committees
- Recruiter for the University of Houston and Texas A&M University

WELLS FARGO (formerly First Interstate Bank of Texas)

Apr 1995 – Jan 1996

Associate; Houston, Texas

Ernst & Young LLP

Oct 1994 – Mar 1995

Associate; Houston, Texas

EDUCATION

UNIVERSITY OF HOUSTON

Houston, Texas

- Bachelor of Business Administration, Accounting (1994)

PROFESSIONAL ACCREDITATION/ORGANIZATIONS

- Certified Public Accountant, Texas
- Member
 - American Institute of Certified Public Accountants
 - Texas Society of Certified Public Accountants
 - University of Houston Alumni Association Lifetime Member