



## Esther Shelton, CPA, CFE, CICA, CGMA

Manager, Audit Learning

Esther Shelton is a Manager of Audit Learning at 20-20 Services. She has a passion to enrich current and future generations of auditors and the CPA profession as a whole. She teaches audit and professional development courses and is involved in development of 20-20's audit training curriculum.

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Esther has worked in public accounting for over two decades as an auditor for non-public companies, governmental entities, and non-profit organizations. In addition to financial audits, Esther also has expertise in Federal Uniform Guidance audits (Single Audits) and System and Organization Controls (SOC) audits, with AICPA's Advanced digital badges in both specialties. She also has provided consulting services by serving as interim controller, advising on implementation guidance for FASB and GASB standards, and other consulting assistance.

Esther is a Certified Fraud Examiner (CFE), assisting a variety of entities and legal representatives with research and supporting information for fraud investigations.

She has obtained designations as a Certified Internal Controls Auditor (CICA) and a Certified Global Managerial Accountant (CGMA). She is a member of the AICPA and the Tennessee Society of CPAs. Esther is also a former member of Government Finance Officers Association (GFOA) and previously served on a local chapter of GFOA's Education Committee and the National GFOA's Special Review Committee.

Esther enjoys outdoor activities with her husband and daughter, including hiking and enjoying sunrises and sunsets.