



**Richard H. Lehman, CPA**  
*Partner*



*“In performing audits and analyzing business operations, I look for opportunities that lead clients to consider options beyond their normal scope of business – helping to avoid costly mistakes and open new business possibilities.”*

### **Professional Focus**

- Specializes in audit engagements, business valuations, cash flow analysis, and strategic consulting on accounting and business procedures
- Provides financial consulting to clients in renewable energy, construction, manufacturing, wholesale/distribution, retail, and professional service industries
- Plans and conducts audits, reviews, and compilation engagements for financial statements of closely-held companies and SEC registrant clients
- Performs business valuations for a variety of purposes including estate planning, shareholder disputes, acquisitions and divestitures, and marital dissolutions
- Provides litigation support in civil cases from both plaintiff and defendant positions including evaluation of shareholder disputes, contract compliance, fraud investigations, damage analysis, and marital dissolutions
- Assists clients in cash flow budgets, long-term cash flow projections, and forecasts

### **Professional Experience**

- Over 15 years of experience in audit, accounting and management consulting
- Joined Boulay, Heutmaker, Zibell & Co. P.L.L.P. in the audit department in 1991
- Partner since 2002
- Licensed to practice in 8 different states

### **Education**

- University of Wisconsin-Eau Claire  
*B.B.A. Accounting and B.B.A. Finance*
- American Institute of Certified Public Accountants  
*Certificate of Educational Achievement in Business Valuations*

### **Professional Activities**

- American Institute of Certified Public Accountants
- Minnesota Society of Certified Public Accountants
- American Coalition for Ethanol
- Associated General Contractors
- University of Wisconsin - Eau Claire  
*Department of Accounting & Finance Advisory Board*

### **Community Involvement**

- Rotary Club of Brooklyn Park - Past President and Past Treasurer
- Brooklyn Park Rotary Foundation - Past President and Current Treasurer
- Riverview Partnership Action Team
- Youth Athletics Coach