



D U V A L L & A S S O C I A T E S , I N C .

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## Ray Kinney, CPA, CFE Principal - Audit & Accounting

Ray has been with Duvall & Associates since its inception in 1986. He received his Bachelor of Science in Business from Wright State University, with a major in accounting. He is a certified public accountant and a certified fraud examiner. He has been in public accounting for over thirty years and is licensed to practice in Ohio and Kentucky.

Ray specializes in small business consulting, small business pension plans, personal retirement plans, and succession planning. He also performs standard accounting, auditing and tax services. Before joining Duvall, Ray worked as a controller for a small business and as an internal auditor for a large national bank. His vast experience in business, accounting and tax matters has given him the necessary tools to allow him to serve on various corporate boards of directors and boards of advisors.

Outside of the firm, Ray wears many hats – he's also spent numerous years coaching children in various sports. When he's not on a sport field, he enjoys kayaking and boating on Ohio's waterways.