
KELLY HAMMOND

124 Copper Oaks Court, Woodsboro, MD, 21798, Cell (240) 674-7760

Email kmh124@gmail.com

PROFESSIONAL EXPERIENCE

- 1990 - 2014 Frederick County Government, Frederick, MD
Office of the County Manager - Special Projects/Management Analyst (2013 - 2014)
Internal Audit Division - Acting CAE/Director (2013)
Acting CAE/Director (2007)
Audit Manager/Senior Auditor II (2005 - 2013)
Management Analyst/Senior Auditor (1990 - 2005)
Junior Auditor (1990)
- 1988 - 1990 Deloitte & Touche, Baltimore, MD
Semi-Senior Auditor

SALARY

Ms. Hammond reports a most recent salary of \$115,000.

EDUCATION

- 1988 B.S., Accounting, Mount St. Mary's University (former Mount St. Mary's College),
Emmitsburg, MD

Kelly M. Hammond
124 Copper Oaks Court
Woodsboro, MD 21798
240-674-7760
Kmh124@gmail.com

January 12, 2015

Ms. Renée Narloch:

Please accept the attached resume for consideration for the City Auditor position. I am very interested in the position with the City of Gainesville, and believe that my years of experience as an internal auditor with Frederick County Government greatly enhance my ability to perform in such a position. The combination of my technical expertise, managerial experience, and business sensibilities would serve the City well in this position as I have been trained to question and search out the most efficient method in any situation.

I would sincerely appreciate the opportunity to discuss with you how I believe that we could work together to further enhance operations. Having operated in supervisory and managerial positions for the last twenty-five years, I believe I have the skills and knowledge you are seeking to accomplish the goals of the Commission and to perform the duties required by the position. I'm confident that my experience evaluating risks; developing audit plans for numerous county, public school, and community college activities; and interpreting complex policies, laws, and ordinances and determining how they will have an impact have provided me with the necessary skills to work with you to further enhance your program. Furthermore, my experience with internal controls, risk assessments, hiring and managing staff, and working daily with county, school and state officials; management and my audit committee are skills that will not only transfer effortlessly, but provide benefit, to the City Auditor position and to the City of Gainesville Commission.

Although I am not a certified public accountant, I am Certified in Risk Management Assurance and am a Certified Government Audit Professional. I am also a Certified Internal Controls Auditor. My knowledge and years of experience far outweigh not having this particular certification.

I have a proven record with Frederick County where I was responsible for planning, organizing and overseeing the budget, staff and various financial, operational, compliance and IT audits for all county government agencies, the local K-12 school system, and the community college as well as my more recent experience within the county manager's office. I'm confident that I can be of benefit to the City of Gainesville Commission, management, and to the City's citizens. I look forward to hearing from you.

Sincerely,

Kelly M. Hammond

Kelly M. Hammond, CGAP, CRMA, CICA

Enclosure: Resume

Kelly M. Hammond124 Copper Oaks Court • Woodsboro, MD 21798 • 240-674-7760 • kmh124@gmail.com

SUMMARY OF QUALIFICATIONS

- Over twenty years of progressive managerial/supervisory experience including departmental direction over financial and performance audit function
- Supervising a departmental budget in excess of \$650,000, four to six audit and administrative staff, contractors, and 10 to 15 planned audits/projects per year
- Successfully liaising among county division directors, county manager and county officials; interpreting complex policies, laws, and ordinances; continually searching for opportunities to improve and streamline internal processes and/or identify savings opportunities
- Detail oriented and able to improve organizational effectiveness through risk assessment, preparation, analysis, and problem solving techniques
- Strong written and oral communication with management and audit committees

PROFESSIONAL EXPERIENCE**Office of the County Manager, Frederick County Government, Frederick, MD, Special Projects/Management Analyst, September 2013 – October 2014**

Strategic planning and sourcing of Frederick County Government services and work; acting as departmental liaison to county managers and involved groups, reviewing items related to sourcing and providing feedback to county manager and directors; assisting county departments, agencies and other involved groups with sourcing requirements, documents, and procedures; preparing/reviewing sourcing documents including strategic plans, service level agreements, contracts/leases, TIF projects, selection criteria, risk analysis, process standards, financial material, gap and completeness analysis; identifying opportunities for savings; consulting with and advising county manager and officials regarding analyzed data and sourcing needs.

Identified over \$50,000 in unanticipated vendor revenues in lease/asset purchase agreement transaction; liaised with local non-profit on start-up of affordable housing land trust assisting in the development of the strategic 5 year budget, a memorandum of understanding with the county to use developer moderately priced dwelling unit payment in lieu funds to purchase and rehabilitate properties, and state legislation providing an exemption to properties owned by affordable housing land trusts in Frederick County; Liaison between county and candidates during 2014 election campaign process and change from county commissioner to county executive form of government.

Internal Audit Division, Frederick County Government, Frederick, MD, 1990 – 2013**Acting CAE/Director, February 2013 – August 2013**

Prepared and successfully administered departmental budget over of over \$450,000; managed, supervised, developed and hired Audit Division staff; Successfully wrote public/private partnership contracts and managed contractors for complex performance and IT audits. Prepared entity-wide risk analysis and comprehensive long-range plan of performance and IT audit coverage for the County, Community College and Public Schools consisting of a combined budget of \$1.2 billion.

Audit Manager/Senior Auditor II, December 2005 – January 2013

Supervised audit staff of five to six auditors on various performance and financial audits; identified high risk areas to include in strategic and annual audit plans; identified high and medium risk areas within the audits for inclusion within the audit program; monitored and advised staff during significant performance audits regarding audit tasks/steps and transaction selection methodologies. Reviewed work papers; provided training; directed staff and conducted performance evaluations. Conducted in-house training on work paper preparation and review, report writing, and flowcharting. Successfully wrote public/private partnership contracts and managed contractors for complex IT audits.

Identified over 1/2 million dollars in annual savings opportunities during Purchasing Card audit; recommended changes to construction contracts and control procedures related to change orders, external testing services, substantial completion and contractor insurance requirements resulting in current and future cost savings and efficiencies; and identified and recommended significant management improvement and inventory and cost savings control procedures to the college Dining Services operations that resulted in an immediate reduction of nearly \$80,000 in annual losses.

Acting CAE/Director, March 2007 – October 2007

Prepared and successfully administered departmental budget over of over \$650,000; managed, supervised, developed and hired Audit Division staff; prepared entity-wide risk analysis and comprehensive long-range plan of financial, performance and IT audit coverage for the County, Community College and Public Schools consisting of a combined budget of \$1.2 billion.

Management Analyst/Senior Auditor, June 1990 – November 2005

Directly contributed to significant efficiencies and cost savings for the County, Community College and Public School systems through detailed risk analyses of specific audit areas, evaluation of various functions against selected risk criteria, organizational objectives/goals, internal controls, performance measures and value added recommendations to management. Supervised audit staff on various financial and performance audits advising staff regarding audit tasks/steps and transaction selection methodologies; reviewed work papers and provided training. Directly responsible for the development, implementation and oversight of a County-wide Internal Audit Hotline.

Junior Auditor, March 1990 – June 1990

Evaluated operations and internal controls for various audits/areas within the County agencies, the community college and the local Public Schools; verified and analyzed transactions while conducting reviews of organizations and functional activities; appraised the adequacy of corrective actions taken by management to improve deficient conditions; developed audit findings and recommendations; prepared formal written audit reports and presented the reports both orally and in writing to management and audit committee members.

Deloitte & Touche, Baltimore, MD, Semi-Senior Auditor, August 1988 – March 1990

Performed audits for various clients including non-profit, retail, manufacturing, savings & loan, and State Government all ranging from small business to SEC clients; verified and analyzed balance sheet and income statement accounts and transactions; evaluated effectiveness of management controls and communicated results and recommendations both orally and in writing to management; supervised and reviewed work papers prepared by staff auditors; prepared complete financial statements with disclosures and recommendations.

VOLUNTEER POSITIONS**ALGA Peer Review Committee (subcommittee of the ALGA Board), 2010 – present**
Region IV Peer Review Coordinator, 2012 – present

Coordinated, lead and conducted Peer Reviews for numerous other State and local educational and governmental agencies under GAGAS and IIA Standards; Directly contributed to the development of ALGA training material and checklists used to complete state and local government auditors' quality control and peer reviews based on government auditing standards and International Standards for the Professional Practice of Internal Auditing.

EDUCATION, CERTIFICATIONS, PROFESSIONAL ACTIVITIES

Mount St. Mary's University (formerly Mount St. Mary's College), Emmitsburg, MD
BS in Accounting, minor in Business and Finance; Summa Cum Laude

Certified Government Audit Professional (CGAP)
Certified in Risk Management Assurance (CRMA)
Certified Internal Controls Auditor (CICA)

Member of the Institute of Internal Auditors (IIA); Association of Local Government Auditors (ALGA); Institute for Internal Controls (IIC); and the Association of Certified Fraud Examiners (ACFE); Maryland Government Finance Officers Association (MDGFOA); Association of Government Accountants (AGA)

ALGA National Conference Instructor; twenty-six years of training in internal controls; auditing; fraud; interviewing; investigative techniques; report writing; supervision and leadership

References available upon request