



# All Applicant Report

## The City of Gainesville, Florida

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### City Auditor

#### Executive Recruitment

December 2, 2019

**Baker Tilly**  
14285 Midway Road, Suite 340  
Addison, TX 75001

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## Section I · Brochure



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# CITY OF GAINESVILLE, FLORIDA

SEEKS A

## CITY AUDITOR

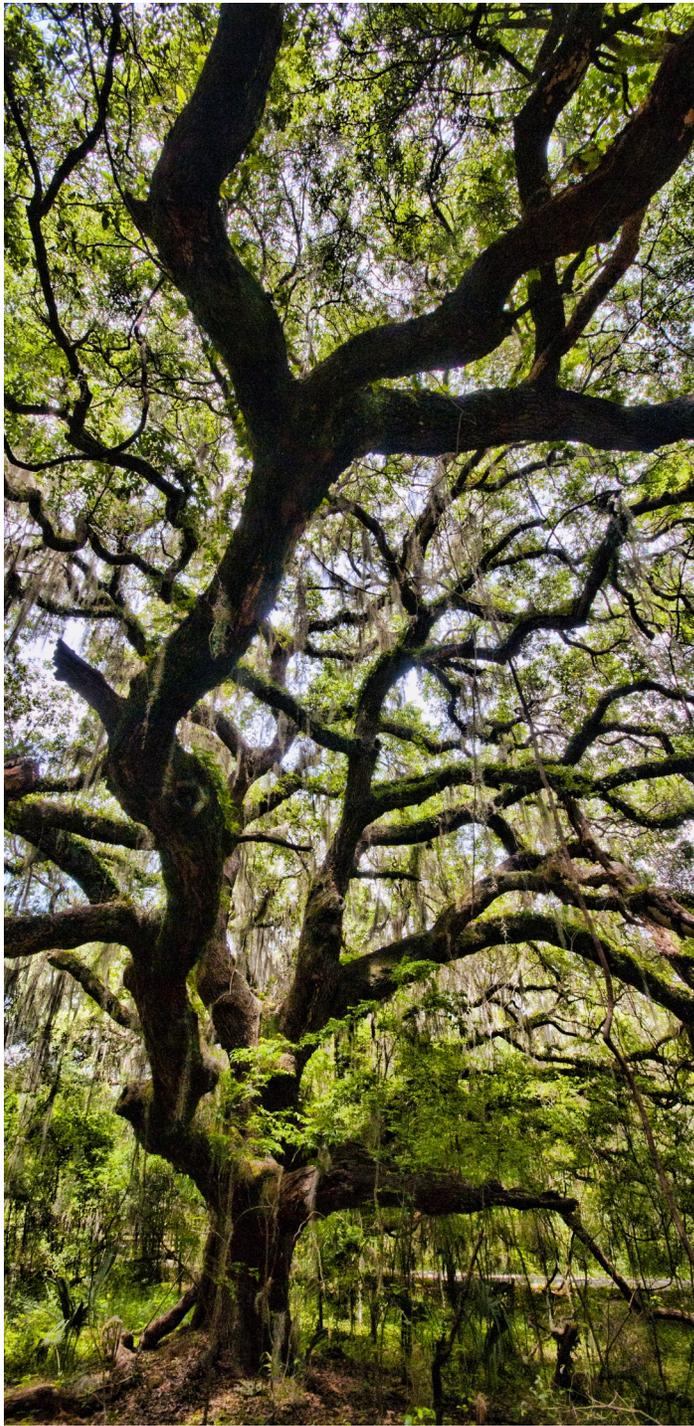
(SALARY RANGE \$129,000 TO \$150,000, DOQ/E WITH EXCELLENT BENEFITS)

### ABOUT THE COMMUNITY

The City of Gainesville, a vibrant and dynamic community exceeding 130,000 residents, is seeking a talented, experienced and collaborative internal auditing professional that is passionate about local government to serve as its next **City Auditor**. This position is a Charter Officer for the organization and advises and reports directly to the City Commission concerning the organization's financial, operational performance, compliance and all other internal and external audit related activities.

Gainesville, the largest city in Alachua County, is a progressive and diverse community that serves as the cultural, educational and commercial center for North Central Florida, a region of 350,000. The community is consistently recognized as a one of the premier cities in America to live, work and play. As home to the University of Florida, a leading research institution, Gainesville has developed into one of Florida's leading centers of education, medicine, athletics, and cultural activities. Gainesville is centrally located just 60 miles southwest of Jacksonville, and less than a two-hour drive to both Orlando and Tampa. The beaches of the Atlantic and Gulf of Mexico are only a 90-minute drive away.





## ABOUT THE CITY AUDITOR

The City of Gainesville operates under a Commission-Manager form of government. The City Commission is comprised of seven members elected to three-year staggered terms, including the Mayor, and represents the citizens of Gainesville as its policy making governing body.

Four commissioners are elected from single members districts, while two commissioners are elected at-large, along with the Mayor. The City Commission typically meets during the day on the first and third Thursdays of each month. The City Auditor is one of six Charter Officers reporting directly to the City Commission. The City Commission is responsible for passing resolutions, ordinances, approving the budget, and establishing a variety of policies to set the overall direction for the City.

The City Commission's Audit and Finance Committee (A&FC) reviews and monitors internal and external audit affairs and provides policy oversight and guidance to management regarding the financial affairs of the city. Gainesville operates as a full-service city providing many of the traditional municipal functions such as police, fire, emergency management, transit, parks and recreation, and public works, but also is responsible for a full range of utilities provided by Gainesville Regional Utilities (GRU), including electric, natural gas, water, wastewater, and telecommunications services.

The City's FY-2020 combined funds budget is approximately \$366 million, supporting 1,400 full-time employees, and the GRU's combined utilities budget is \$410 million with 850 employees. The City of Gainesville prides itself on citizen involvement, innovation and the efficient use of municipal resources.

**For more information,  
please see the website at  
<http://www.cityofgainesville.org>.**



## PARTIAL LIST OF DUTIES

The City Auditor is responsible for overseeing all operations, assignments and coordination related to internal auditing and will lead and manage a professional staff of eight employees and an annual budget of \$800,000. Key responsibilities include managing a group of professionals that conduct complex, independent and objective auditing reviews of municipal operations; programs, and policies to evaluate the accomplishments of desired program results, and then share, review and discuss findings with the City Commission, A&FC, City Manager, other Charter Officers, departments and the public.

The City Auditor is responsible for overseeing the development of an annual audit plan with input from the City Commission, A&FC, Appointed Officials, and City management. Other areas of focus include providing technical advice to the City Commission and management staff, evaluating risk; analyzing operations; reviewing compliance; evaluating and recommending controls, and changes that promote the efficient and effective delivery of City services; and studies and investigations including issues of accountability, and the provision of assurance and advisory services.



## CANDIDATE PROFILE

The City Commission has developed the following profile for the ideal candidate they are seeking. The chosen candidate will be transparent in style and have a record of exhibiting personal leadership to model integrity, deal productively with stressful situations, maintain confidentiality when appropriate, raise important issues and use critical, independent, and sound judgement in preparing and producing an audit report. The City Auditor must possess outstanding interpersonal, communication, supervisory and project management skills, with an ability to lead small teams and work respectfully and collaboratively with other Charter Officers and departments throughout the City, as well as with agencies and organizations external to the organization, including the public. It is extremely important to effectively describe an audit process and the findings of an audit report in a way the City Commission and the public can understand. The selected candidate will be confident yet possess a humble style that engenders mutual trust and openness.

The new City Auditor will be a calm, consummate professional insisting that work products and reports prepared by the Office of the City Auditor are fact based, utilizing best practices and other important performance metrics when conducting an audit or review. Public sector auditing experience and the use of best practices (or an ability to quickly ascertain) in reviewing local government public safety and emergency management operations, public works construction and operations, utility operations and rate analysis, government finance, information technology, cybersecurity and forensic auditing is desired and will be an advantage during the selection process. Demonstrated knowledge and experience designing and evaluating internal controls in a complex business environment, preferably in local government or the public-sector, and knowledge of the Institute of Internal Auditor's Code of Ethics and Standards is also important. Candidates pursuing or possessing the Certified Internal Auditor (CIA) Certification is desired. Developing and mentoring future leadership within the Office of the City Auditor, recruiting talented professionals to fill vacancies, building a diverse work team and fostering an inclusive work environment are all important priorities.

## QUALIFICATIONS AND BENEFITS

A Bachelor's Degree from an accredited college or university in accounting, finance, business administration, or a related field and current certification as a Certified Public Accountant (CPA) is required. Candidates should possess a minimum of ten (10) years of progressively responsible auditing experience, of which at least five (5) years is in government or university auditing, or an equivalent combination of education, training, and experience that provides the required knowledge, skills and abilities to effectively perform in the position. Residency in Gainesville is required, and the selected candidate must possess a valid Florida Driver's License within 30 days of appointment. Candidates should be thoroughly familiar working with the Government Auditing Standards (GAS); generally accepted accounting principles along with knowledge of either generally accepted auditing standards or government auditing standards; and, the principles of internal control of Committee of Sponsoring Organizations (COSO). The ability to learn about and respond to public records requests in compliance with Florida public records laws is important. The starting salary will be commensurate with candidate qualifications, with a range from **\$100,000 to \$150,000**. The City offers an excellent benefits package which includes health, dental, and life insurance, along with retirement and savings options.

## APPLICATION AND SELECTION PROCESS

Qualified candidates must complete our online application and submit a cover letter and professional resume. Visit our website: <https://bakertilly.recruitmenthome.com/postings/2449>. This position is open until filled; however, candidates are encouraged to submit their applications by Monday, November 25, 2019. Qualified candidates with questions are encouraged to contact Art Davis at [Art.Davis@BakerTilly.com](mailto:Art.Davis@BakerTilly.com), or by phone at 816.868.7042. The City of Gainesville is an Affirmative Action/Equal Opportunity/Drug Free Workplace Employer (EOE). For more information, please see the website at <http://www.cityofgainesville.org>.



For more information  
about this position, please  
contact:

**Art Davis**

[Art.Davis@bakertilly.com](mailto:Art.Davis@bakertilly.com)

816-868-7043

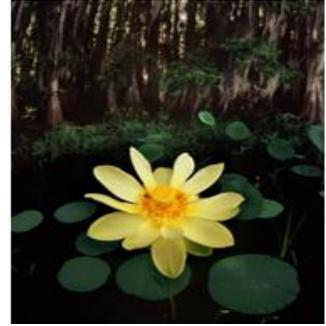
### Important Reminder:

***Confidentiality: under Florida's Public Records Act, information from your application is subject to public disclosure at any point in the recruitment process.***



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## Section II · Master Applicant List



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The City of Gainesville, Florida  
City Auditor  
Master Applicant List

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Salut	First Name	Last Name	City of Residence	State	Title	Organization
Ms.	Virginia	Bigbie	Saint Paul	MN	Director of Internal Audit (CAE)	City of Minneapolis, MN
Mr.	John	Cashmon	New Britain	CT	Director of Internal Audit	San Diego Unified School District
Mr.	Jose	Colon	Rincon	PR	Senior Auditor	Office of the Comptroller of Puerto Rico
Mr.	Tolomeo	Flores Ruiz	Gainesville	FL	Lawyer and Agronomy Engineer	Walmart Super Center Gainesville, FL
Mr.	Rory	Galter	Rowlett	TX	Assistant Auditor IV	City of Dallas, TX
Mr.	Michael	Hill	Harlem	GA	Sr Consultant (Sr Auditor)	University Healthcare System
Mr.	Glenn	Holloway	Memphis	TN	Chief Audit Officer	ALSAC
Mr.	Sam	Kulumani	Glendale Hts	IL	Audit Manager	Govt. of Micronesia-YAP
Mr.	Ramakrishna	Marivada	Pace	FL	Information Technology Vice President	Wilmington Trust Corporation
Ms.	Melinda	Pensinger	Gainesville	FL	Internal Control Manager	City of Gainesville, FL





## Section III · Candidate Profiles



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Virginia Bigbie



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City Auditor position for the City of Gainesville, Florida

November 24, 2019

Dear Mr. Davis and the Talent Acquisition Team,

Please accept my application for the City Auditor position at the City of Gainesville, Florida. I am originally from Florida and have previous internal audit experience at Shands at UF. In addition I have family members, including my daughter, who have graduated from UF. I plan to return to Florida to be near my aging parents and am very interested in this opportunity to continue service in the public sector for the City of Gainesville. Below, I have highlighted some of my most relevant professional experiences.

I currently work as the City Auditor for the City of Minneapolis, Minnesota. My responsibilities include overseeing City functions, boards and commissions that serve over 400,000 residents with 4,000+ staff. Providing audit and advisory services for the City with transparency, courtesy, and respect, while being able to persuade and influence management to understand key risks, controls, efficient and effective remediation strategies, and value in collaboration with other stakeholders, are the keys to our success. I manage a team of three FTE with interns and Urban Scholars when available, and the relationships and work with two audit consulting firms.

In my current role I have increased productivity of the Internal Audit function by approximately 25% primarily due to two factors: 1) the implementation of internal audit department policies and procedures to follow the Institute of Internal Auditors Professional Standards and Government Auditing Standards; 2) introduction and implementation of audit project management best practices. Our auditors understand internal audit project phases but had not learned to manage project milestones, timelines, and stakeholder communication to achieve value-add and timely results.

Through advisory services, Internal Audit is an ideal facilitator and supporter for management build out of enterprise risk management capabilities. Due in part to our audit efforts, the City's cybersecurity risk management is maturing. Local governments are under siege from ransomware attacks so timely detection of intrusions and adequate incident response plans are, at a minimum, critical to protect employees and the public. I participate in and ensure our CISO and CIO are informed of federal, state and local government initiatives designed to collaboratively manage cybersecurity risks. In other risk management activities, I led an advisory project to assist the park and recreation board to build an enterprise risk management team and pilot two functional areas. The board is currently continuing their risk assessment activities for remaining functions.

Presenting audit results in a transparent and fact-based manner while keeping content as simple as possible has led to positive feedback from the community and from management on our work. I believe it's important to be flexible and positive, as sometimes even the Audit Committee asks questions well beyond the scope of the audit. We try to anticipate these

Virginia (Ginger) Bigbie  
[gbigbiemp@gmail.com](mailto:gbigbiemp@gmail.com)  
407-353-6879 (mobile)

questions and provide sufficient background information in our reports and presentations to improve understanding. This is a key difference from private sector internal audit reporting.

I also currently serve on the City's ethics hotline triage team with the City Attorney's Office Ethics Officer and an HR investigator because of my experience as an occupational fraud investigator. I may lead or participate in fraud-related investigations, and I ensure internal control gaps or weaknesses are remediated where appropriate. I have implemented a formal tracking process for fraud-related incidents and process to report loss to the State Investigator as required by statute.

In my prior role as Audit Project Manager for U.S. Bank, I led a regulatory reporting system implementation audit. My audit team verified management was following appropriate project management best practices in a heavily regulated environment and identified control gaps that management remediated prior to system implementation. I also specialized in enterprise data governance and management project audits that included readiness and compliance with emerging international data protection regulations. I managed an international project audit team, and relationships with executive leadership and cross-functional stakeholders located in the U.S. and Europe.

Prior professional experience also includes testing internal controls for an SEC company, and implementing a voluntary SOX program through the Internal Audit function at Shands at UF. I earned my Florida CPA license in 2009 (active), CFE certification in 2014 (active), and MBA in 2016.

If I am selected for this position, I am happy to relocate to Gainesville and obtain my FL driver's license. I know the area well and expect an easy transition. I look forward to speaking with you soon to learn more about the Gainesville City Auditor position and the audit team.

Kind regards,

Ginger Bigbie, CPA, CFE

# VIRGINIA (GINGER) BIGBIE CFE, CPA, MBA

M: 407.353.6879 □ gbigbiemsp@gmail.com □ <http://www.linkedin.com/in/gingerbignie>

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## CHIEF AUDIT EXECUTIVE

- Internal Audit □ Internal Controls □ Process Improvement
- Data-driven Decisioning □ Enterprise Risk Management
- Data Governance □ Fraud Risk Management

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- **Data-driven Decision-making** –Through audit function, facilitates financial and operational process improvement, efficient allocation of resources, cross-functional collaboration, and data-driven decisioning.
  - **Fraud, Waste and Abuse** – Utilizes various communication channels to identify and follow up on tips, investigate, and ensure management implements appropriate process improvements.
  - **Collaborator and Team Leader** –Led integrated, international audit team and managed key internal and external stakeholders in the performance of financial and regulatory reporting, data governance and data protection project audits in organization with over 70,000 employees.
  - **Strategic Planning** –Ensures objectives and metrics align with organizational vision and mission to move organization forward and get things done.
  - **Women’s Leadership Summit** –Selected as one of ten women to represent U.S. Bank at the 2017 National Association for Female Executives Women’s Leadership Summit.
  - **Over 14 Years Audit, Risk Management and Internal Controls Experience** –Led implementation of SOX program at a nonprofit healthcare organization with 16,000 employees.

### Key Areas of Experience and Expertise

Audit – GAGAS, IPPF	Revenue & Collections	Enterprise Risk Management
Data-driven Decisioning	Project Management	PCI Compliance
Executive Communications	Team Development	Internal Controls
Data Governance and Privacy	COSO / NIST / COBIT	Data Analysis
Financial / SOX controls	Fraud Prevention & Detection	Internal Investigations

## Professional Experience

City of Minneapolis, Minneapolis, MN

2018-Present

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### DIRECTOR (CAE), INTERNAL AUDIT

Plans, directs and coordinates the Internal Audit function for the City of Minneapolis and its Boards and Commissions.

- Develops strong working relationships with elected and appointed officials and department leaders, and serves as liaison of the Audit Committee throughout the organization.
- Develops and executes audit plan through performance of financial, compliance, performance and other audits and advisory services.
- Drives efficiencies by encouraging cross-functional collaboration, making data-driven decisions, and providing education and training on assessing, prioritizing and managing risks and controls.
- Provides advisory services that support management build out of enterprise risk management capabilities.
- Serves on organizational complaint triage team and performs or assists with investigations.

- Establishes guidelines, policies, procedures and internal process improvements for conducting internal audit and consulting engagements in conformance with professional standards.
- Manages and leads small team of direct reports and professional service providers.

**U.S. Bank, Minneapolis, MN**

**2015-2018**

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**VP and AUDIT PROJECT MANAGER, CORPORATE AUDIT SERVICES**

Recognized for effectively coordinating with senior audit and international business line management to lead integrated and diverse audit teams and consultants on challenging project audits for new business processes including centralized regulatory reporting, enterprise data governance and international data protection.

- Led integrated, diverse and international audit projects, managing key internal and external stakeholders, to ensure most efficient and effective audit outcomes.
- Built collaborative relationships with business line senior management to deliver high quality and timely audit outcomes and process improvements.
- Supervised and coached audit team members and delivered performance feedback upon project completion.
- Participated in department recruiting, interviewing, and hiring.
- Led team effort in department annual audit planning and team scheduling.
- Led financial reporting data source audits utilizing Audit Command Language (ACL).

**MAYO CLINIC, Rochester, MN**

**2012-2015**

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**FORENSIC ANALYST, INTERNAL AUDIT SERVICES**

Recognized for applying enterprise risk management skills to the investigative and eDiscovery processes.

- Participated on crisis management team, collaborating with Audit, Information Security, HR, IT, Privacy, and consultants to respond to fraud allegations and emerging threats.
- Operated forensic tools (EnCase, Internet Evidence Finder, Intella, etc.) and data analysis tools (Arbutus) to acquire, process and analyze data.
- Designed and implemented process to identify interruptions to department internal data source connections and perform timely remediation.

**SENIOR INTERNAL AUDITOR**

Increased enterprise revenue and reduced expenses by identifying key risks and control deficiencies and recommending process improvements.

- Led integrated audit team to perform the first enterprise fraud risk assessment.
- Reduced enterprise risk by leading Stark Law and Anti-kickback compliance audits.
- Participated in department interviewing and hiring processes.
- Led integrated audit teams on complex audits of enterprise pharmacy systems and processes resulting in identification and remediation of high-risk control deficiencies.
- Identified risks and control deficiencies in the accounts payable and corporate card processing and monitoring functions.
- Served on external audit staff during annual financial statement audit.

**CITY OF MINNEAPOLIS, Minneapolis, MN**

**2010-2012**

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**TREASURY ANALYST**

Reduced fraud risk by participating in implementation and management of high quality tools and controls surrounding Treasury processes. Collaborated with external service providers in these efforts.

- Expanded payment card industry (PCI) compliance program, delivered PCI awareness presentations and reinstated Red Flag Rule compliance program.
- Implemented data analytic software (ACL) to establish monitoring program for accounts payable activity.
- Performed various routing treasury tasks and identified areas for process improvement, including accounting for city merchant accounts.

- Created department intranet page.

### **SENIOR INTERNAL AUDITOR, INTERNAL AUDIT SERVICES**

Planned and executed risk-based audits. Collaborated with auditees to agree on cost-efficient remediation plans.

- Participated in enterprise risk assessment and Internal Audit Department start-up
- Implemented data analytic software (ACL) and audit software (AutoAudit), used data analytics to identify control deficiencies in various risk-based audits.
- Participated in interviewing, hiring, supervising and training of college interns.
- Led operational audits of various departments and built collaborative relationships with auditees.

### **SHANDS HEALTHCARE, Gainesville, FL**

**2008-2010**

#### **Senior Internal Auditor**

Brought in to develop and maintain SOX compliance program for Shands Hospital at the University of Florida.

- Introduced SOX compliance program adopted by business line senior management and initiated audit testing of enterprise SOX controls.
- Recovered funds by planning and executing search for unauthorized bank accounts.
- Served on external audit staff, and as Internal Audit Coordinator, during annual financial statement audit.
- Led various operational audits.
- Participated in department interviewing and hiring

### **IKON OFFICE SOLUTIONS, Houston, TX**

**2006-2008**

#### **Senior Financial Analyst**

Promoted to SOX team after participating in Six Sigma billing project. Assisted Controller by instituting a revenue cycle/billing issues and resolution tracking process.

- Performed SOX controls testing, documentation and remediation under guidance of PwC.
- Supervised staff accountants assisting with SOX controls testing.
- Earned Employee of the Quarter award.

### **NNN REAL ESTATE INVESTMENT TRUST, Orlando, FL**

**2004-2006**

#### **Senior Accountant**

Accounted for all subsidiary activity and assisted with other SEC reporting tasks while supervising one staff accountant.

- Supervised one direct report
- Performed month end close processes for all subsidiaries
- Prepared quarterly cash flow statements and debt covenants reconciliation

### **MOORE STEPHENS LOVELACE PUBLIC ACCOUNTANTS, Winter Park, FL**

**2003-2004**

#### **Staff II Auditor**

Performed external audits for government, healthcare and manufacturing companies. Performed monitoring for bankruptcy client.

### **BANK OF NEW YORK, Lake Mary, FL**

**2001-2003**

#### **Senior Accountant**

Performed master trust accounting (ERISA) and assisted new team members.

## Education

### 2016 Master of Business Administration

University of Wisconsin MBA Consortium

#### Key Courses

- Information Systems Security
- Financial Fraud
- Assurance Service

- Introduction to Enterprise Resource Planning Systems
- GPA 3.94

### 2001 Bachelor of Science in Accounting

University of Central Florida

## Certifications

Certified Fraud Examiner	2014
Certified Public Accountant	2009
Certified Internal Controls Auditor (inactive)	2010

## Volunteer Activities

Homeowner Association Board Member (Treasurer): 2018-2019

ACFE/National Identify Theft Council Volunteer: 2018

Special Olympics - Polar Plunge participant and fundraiser: 2015-2018

Corporate Tennis Challenge participant and co-lead: 2016-2017

Participant in company initiatives including Junior Achievement, Catholic Charities, and United Way

## Professional Associations

Association of Local Government Auditors (ALGA)

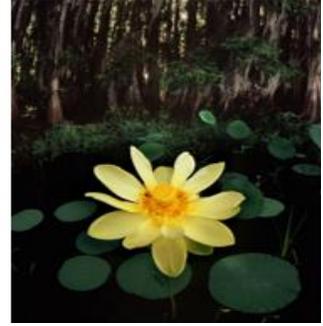
American Institute of CPAs (AICPA)

Association of Certified Fraud Examiners (ACFE)

Information Systems Audit and Control Association (ISACA)

Institute of Internal Auditors (IIA)

The International Association of Privacy Professionals (IAPP)



John Cashmon



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384 Hillhurst Avenue  
New Britain, Connecticut 06053-2624  
22 November 2019

City Auditor Selection Committee  
City of Gainesville  
200 East University Avenue  
Gainesville, FL 32601

Dear Sir or Madame:

In reply to your advertisement for the City of Gainesville's City Auditor's position I have provided this application, cover letter, and resume for your further consideration.

During my career I have conducted and managed a wide variety of performance audits, including some information technology projects, financial and compliance audits. I have approximately seventeen years of management experience as either an audit manager, or director of internal audit. During my career, I have established three internal audit functions within a large city government, a state university system, and a large public school district. For approximately thirty years of my career I have conducted and managed audits in compliance with government auditing standards. Also, I have experience in conducting audits in accordance with the internal auditing professional standards.

Most recently, I held the position of Director, Internal Audit for the San Diego Unified School District (District), the second largest school district in California. The District's current annual operating budget is approximately \$1.25 billion and the current capital improvements budget is approximately \$3 billion. My responsibilities included conducting internal audits (financial and performance), evaluations, and administrative investigations for the District. Additionally, I provided a variety of non-audit services including reviews of specific functions, operations and the use of best practices. I provided oversight, guidance, and training to my staff. I was responsible for the development of entity-wide risk-based annual audit plan for the District. I supervised the development and issuance of a range of audit and evaluation products to audit clients and the District's management. I reported to both the Superintendent of Public Education, the District's Audit and Finance Committee, and when requested to the Board of Education. This position, and the Office of Internal Audit, were eliminated due to budget cuts on 30 June 2017.

Immediately prior to my position with the District, I served as an Auditor with the Office of Integrity and Oversight for the District of Columbia's Office of the Chief Financial Officer (OCFO). I was responsible for conducting various financial and performance audits of the OCFO's operations. My responsibilities include the development of individual audit programs for each assignment, conducting audit fieldwork, supervising other auditors on the assignment when necessary, preparing oral and written briefings for the client and OCFO management, and development of the draft report for review and approval by the Director of Internal Audit and the Executive Director of Integrity and Oversight. The OCFO is responsible for the budgeting, accounting, and financial reporting for approximately \$11 billion in annual revenues. The OCFO is an independent function within the District of Columbia's Government and employs approximately 1,000 staff embedded within the District Government's agencies, departments, and centralized administrative and tax collection functions.

I held the Director of Compliance for the District of Columbia Public Schools (DCPS). A former DCPS Superintendent hired me to establish an internal audit and compliance function. I directed an audit team of professional staff that performed financial, performance, contract, information systems and compliance audits of the DCPS' operations, which included annual operating revenues of approximately \$1.2 billion. My responsibilities included the development of both an annual and long-range audit plans and risk assessments for the DCPS' operations. I directed and conducted a number of administrative investigations that included using forensic audit techniques of DCPS operations, including individual schools and administrative units. Additionally, I worked with my staff to develop individual training plans and to provide both in-house and external training in various audit competencies and subject matter areas. I reported the results of the Office of Compliance's work to the

*Resume of John M. Cashmon, CIA, CGFM, CIGA*

Superintendent and to the Board of Education. Further, my responsibilities included providing technical assistance to DCPS' managers and staff in the areas of financial management, compliance with Federal grant and contract requirements, and financial accounting. I was the primary contact for all the external audits of DCPS' operations and programs. I acted as the point person for audits, evaluations, and investigations conducted by various Federal agencies, and the Federal Bureau of Investigation.

Additionally, my experience includes a position with the City of Waterbury Connecticut where I was the City's Director of Audit. I was responsible for supervising a small staff and performing financial, performance, information systems and compliance audits of a local government, with annual revenues of approximately \$350 million. I reestablished the internal audit function after it had been dormant for approximately four years. In addition to my assurance assignments, I performed several management assistant engagements to support the issuance of general obligation debt after the City was placed into State receivership. I also performed several budget reviews to support the validity of the budgeted revenues and expenditures. I reported to the fifteen-member Board of Aldermen, the City's governing body, and functionally to the Mayor. I provided staff support to a seven-member Board of Finance appointed by the Mayor and confirmed by the Board of Aldermen.

I held a position as a Senior Auditor with the Mashantucket Tribal Nation where I performed audits and evaluations of various tribal government functions. Additionally, I performed audits of the Tribe's casino and gaming functions. Staffing for these assignments varied where I either worked individually or managed a small team of auditors, depending on the assignment's complexity.

I was hired to establish the internal audit function and held the position of Director of Internal Audit for the Connecticut State University System. In addition to establishing the internal audit function my responsibilities included the daily operations of the internal audit unit. Internal Audit conducted financial, performance and information systems audits of the System and its four universities. My responsibilities included the development of annual and long-range plans, and the training and development of the audit staff. In addition, I coordinated the activities of various external audit groups including the System's external audit firm and the staff from the Auditors of Public Accounts. Additionally, when necessary I conducted reviews of allegations of waste and misuse of State and university assets and resources.

I had experience as an Audit Manager for a large state unemployment compensation and job service agency. I developed audit programs and conducted financial and operational/performance audits and supervised the work of other auditors. Further, I held the position of Assistant City Auditor for the City of Boston Massachusetts. The former City Auditor hired me to establish the Internal Audit function for the City. In this position, I developed annual and long-range audit plans and specific programs for financial and operational/performance audits of City departments, agencies and contractors. I coordinated the audit efforts of the City's internal and external auditors and a number of state agencies and the Federal Inspectors General who reviewed various programs, grants and contracts run by City departments and agencies.

My educational background includes a Master of Business Administration degree with a major in Finance. I hold the professional certifications of Certified Internal Auditor (CIA), Certified Government Financial Manager (CGFM) and the Certified Inspector General Auditor (CIGA). I completed the uniform Certified Public Accountants examination.

I look forward to meeting with you and the selection committee to discuss my qualifications with you for the City Auditor's position. I believe that I will quickly become an asset for the City of Gainesville. Should you desire additional information, please contact me at (301) 580-8760, my cell phone, or through electronic mail at cashmonj@aol.com.

Thank you for your time and consideration of this letter and my resume.

Sincerely,



John M. Cashmon

John M. Cashmon  
384 Hillhurst Avenue, New Britain, Connecticut 06053-2624  
Mobile: (301) 580-8760  
E-mail: [cashmonj@aol.com](mailto:cashmonj@aol.com)

## PROFESSIONAL EXPERIENCE

### Director, Internal Audit

Nov. 2014 – Jun. 2017

San Diego Unified School District, San Diego, CA 92103

- Responsible for the management and revitalization of the San Diego Unified School District (SDUSD) Office of Internal Audit (Office). The Office conducted a wide range of performance and financial internal audits, evaluations and reviews of the neighborhood schools, central office support departments and facilities within SDUSD. SDUSD is the second largest school district in California, with an annual operating budget of \$1.5 billion. These audits included external contractors, and information technology areas.
- Supervised the daily operations of an Office and a team of four auditors, including the review of work papers, documentation and other supporting materials during the assignment and at its completion. Reviewed all draft and final reports for compliance with audit standards and practices prior to the release of the documents. Developed annual and long-range audit plans of financial and performance audits that met SDUSD concerns and which addressed high-risk areas. Developed a methodology to conduct multi-location audits of school funds and operations to increase the breadth and depth of the internal audit coverage.
- Supervised and conducted administrative audits and investigations, which examined whistleblower complaints and issues of fraud, waste, and abuse. Provided various reports to senior management regarding the outcomes and conclusions of these audits and investigations. Provided management oversight of the SDUSD fraud hotline and assigned staff to conduct audits and investigations.
- Conducted and supervised follow-up audits of both internal and external audits and reviews. Served as the principal point of contact for all external audits of SDUSD functions and programs. Provided technical assistance and training to individual schools, programs, support functions and offices on various operational and financial matters. Provided in-house training to the internal audit staff on emerging audit issues, audit standards and trends within our and other internal audits that could impact SDUSD operations.

### Auditor

Jul. 2008 – Oct. 2014

District of Columbia, Office of the Chief Financial Officer, Office of Integrity and Oversight

- Responsibilities included conducting performance, including information systems, and financial audits in a large local government, with approximately \$11 billion in annual revenues. Responsible for the audit project from the receipt of broad objectives from the audit supervisor to the development of the draft report for review by the Director of Internal Audit and the Executive Director of Integrity and Oversight. Conducted these audits on an individual basis or as a team leader. Conducted exit conferences and briefings with the managers of the audited areas, prepare, and present briefings on audit results to senior managers and District Government officials. Completed audits that identified an additional \$10.5 million of unrealized revenues for the District Government.
- Provided technical assistance on various audit and financial management issues to other auditors and investigators from the Office of Integrity and Oversight in addition to managers and staff in the Office of the Chief Financial Officer.

### Director of Compliance

Sep. 2002 – Mar. 2008

District of Columbia Public Schools, Washington, DC 20002

- Responsible for the start-up of the District of Columbia Public Schools (DCPS) Office of Compliance (Office). This Office functions as the internal audit office for the schools and is responsible for the auditing approximately \$1 billion in annual operating budget. The Office conducted a wide range of financial and performance audits of the DCPS offices, divisions, and contractors that range from single school audits to complex areas such as information technology audits on a DCPS-wide basis.

- Supervised the daily operations of an Office that included up to ten auditors. Reviewed work papers, documentation and other supporting materials during the assignment and at its completion. Reviewed and edited all draft and final reports for compliance with audit standards and practices prior to the release of the documents. Developed annual and long-range audit plans of financial and performance audits that meet DCPS concerns and which address a variety of high-risk areas. Supervised administrative audits and investigations, which examined whistleblower complaints and issues of fraud, waste, and abuse. Provided reports to senior DCPS management on the results of these audits and investigations and recommendations for corrective actions.
- Conducted and supervised follow-up audits of both internal and external audits and reviews. Served as the contact point for all external audits of DCPS functions and programs. Assisted other offices and divisions in developing corrective action plans for external audits and program reviews. Directed audits that have resulted in the reporting of \$17 million in questioned costs; including contractor overpayments, funds fraudulently obtained by DCPS staff, and funds inappropriately spent by DCPS staff.

### **Audit Director**

Jun. 2000 – Sep. 2002

City of Waterbury, Waterbury, Connecticut 06702

- Responsible for the start-up of the internal audit function for the City government, with an annual operating budget of approximately \$350 million. Established, conducted and directed financial and performance audits of City departments, agencies, schools, and contractors. Managed the daily operations of the Audit Department (Department) and developed both annual and long-range audit plans. Several of the audits resulted in improved operations and increased collection of tax and other revenues.
- Directed and conducted follow-up audits of external and internal audits to determine if corrective action had taken place. Served as the point of contact for all external audits and reviews of City operations, programs, and functions. Coordinated with the City's external auditors on the annual financial statement and single audit.
- Served as a member of several task forces that addressed operational issues after the State of Connecticut established an oversight panel to control the City's finances and operations. Assisted City departments and agencies in developing corrective action plans to address weaknesses found in external audits.

### **Senior Internal Auditor**

Jan. 1999 – Jun. 2000

Mashantucket Pequot Tribal Nation, Mashantucket, Connecticut 06339

- Responsible for the development and execution of financial and performance audits for an Indian Tribal Nation with annual revenues in excess of \$1 billion.
- Conducted and directed a small team of auditors in performing various financial and performance audits. Directing this audit team included assignment of individual tasks, review of working papers and documentation to ensure compliance with auditing standards. Duties included the development of draft audit reports and conducting exit conferences with managers of the audited operations.
- Responsible for multifaceted audits of a \$1 billion construction project that identified several million dollars of savings and monetary recoveries for the Tribal Nation, to include an audit of the contractor-controlled insurance program managed by the general contractor for the construction project.

### **Director, Internal Audit**

Feb. 1994 – Jan. 1998

Connecticut State University System, Hartford, Connecticut 06105

- Established an internal audit function for a public university system of four universities with an annual operating budget of approximately \$400 million. Developed operating policies and procedures for the internal audit unit. Responsible for the development of the first University System wide financial audit.
- Conducted and directed a wide range of financial and performance audits of the University System and individual university programs and functions, which resulted in changes in the university wide practices in a number of areas, which improved operations and revenue collections, e.g.; collection of revenues, accounts payable, and compliance with student loan regulations.

## *Resume of John M. Cashmon, CIA, CGFM, CIGA*

- Managed the daily operations of an audit staff which included the development of annual and long-range audit plans which addressed high risk areas in the University System, e.g., information technology, travel, construction and implementation of financial systems, in addition to the individual universities. Reviewed working papers, supporting documentation, and draft and final reports for compliance with auditing standards prior to their release. Directed or conducted follow-up audits on both external and internal audit reports.
- Acted as the principal point of contact for the independent public accountants and the Connecticut Auditors of Public Accounts. Assisted the University System staff and individual universities, with the development of corrective action plans for external audits. Provided the University System and individual university staffs with technical assistance on financial, accounting, and auditing matters. Served as the University System's tax advisor.

### **Audit Manager**

Nov. 1992 – Feb. 1994

Massachusetts Department of Employment and Training, Boston Massachusetts 02114

- Assisted the Director of Internal Control and Investigations with the development of an internal audit function within a large state agency responsible for unemployment insurance and job seeking and training services. Responsible for the daily operations of the internal audit function reporting to the Director. Conducted and directed a range of financial and performance audits of the agency's functions and programs. Developed annual and long-range audit plans that were reviewed and approved by the Director and the department's commissioner. Provided technical assistance to the agency's managers and staff on financial management issues and the development of corrective action plans and the resolution of external audit findings. Served as the principal contact for the agency's external auditors, and Federal and state audit organizations.
- Conducted and provided assistance with the investigations of allegations of fraud within the agency's unemployment security program, which included audits and investigations within the agency's 60 outlying offices in addition to its headquarters.

### **Assistant City Auditor**

May 1986 – May 1992

City of Boston, Boston, Massachusetts 02201

- Established an internal audit function for the City, which performed financial, and performance audits of the City's agencies, departments, schools and contractors. These audits ranged from reviews of small impress funds to citywide audits of personnel and information technology. Developed policies and procedures for the internal audit unit's operations and the annual and long-range audit plans approved by the City Auditor and the Mayor.
- Supervised the daily operations of the internal audit unit that reported to the City Auditor and the Mayor. Conducted and directed investigations of fraud, waste and abuse of City programs and operations. Coordinated with the City's external auditors the annual financial statement and single audit. Reviewed all working papers, documentation, and draft reports for compliance with auditing standards and internal policies and procedures. Performed final review of all reports prior to the signature of the City Auditor. Provided technical assistance to agencies and departments on the resolution of audit findings and development of corrective action plans.
- Managed the daily operations of the City's accounting and financial reporting unit. Directed the preparation of quarterly and annual financial statements provided to the Mayor, key City officials, bond counsel, rating agencies, and the public.
- Under my direction, the accounting and financial reporting unit was able to reduce the annual financial closing period from three months to six weeks.

### **Auditor In Charge**

Jan. 1983 – Jan. 1986

European Stars and Stripes, Kaiserslautern, Germany, Unit 29480, APO AE 09211

- Directed a small team of auditors that conducted and directed financial and performance audits of a large Department of Defense Non-appropriated Fund within the U.S. European Command. These audits included retail locations and administrative offices within the European Command and the United States. The audits and reviews ranged from cash and inventory controls at a single location to European Command wide audits of program areas as transportation and logistics.

*Resume of John M. Cashmon, CIA, CGFM, CIGA*

- Responsible for the review of audit team’s working papers, documentation and draft reports to ensure compliance with audit standards and practices. Self-initiated financial and performance audits of selected organization’s functions.
- The audits resulted in recommendations that yielded cost savings for the organization’s operations I was promoted to this position from a staff auditor’s position. In 1985, nominated by the European Stars and Stripes Newspaper for the U.S. Army – Europe Auditor of the Year competition.

**FORMAL EDUCATION**

*Master of Business Administration*, Clark University, Worcester, Massachusetts 01610

*Bachelor of Science*, Worcester State University, Worcester, Massachusetts 01602

*Associate in Science*, Quinsigamond Community College, Worcester, Massachusetts 01606

**PROFESSIONAL EDUCATION**

Association of Inspectors General, New York, New York 10019 <i>Certified Inspector General Auditor (CIGA)</i>	2012
Association of Certified Government Accountants, Alexandria, VA 22301 <i>Certified Government Financial Manager (CGFM)</i>	1996
Institute of Internal Auditors, Altamonte Springs, FL <i>Certified Internal Auditor (CIA)</i>	1992
Commonwealth of Massachusetts, Board of Public Accountancy, Boston, Massachusetts Successfully Completed the <i>Uniform Certified Public Accountants Examination</i>	1988



Jose Colon Rivera



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Springsted and Umbaugh



November 14, 2019

Human resources Director  
City of Gainesville  
Gainesville, Fl.

Dear Director of Human Resorses:

This letter is to express my interest in the City Auditor position listed on [www.Governmentjobs.com](http://www.Governmentjobs.com). Based on my skills, I am confident that I would be a great addition to your team.

My resume that highlights my expertise in Municipalities Government Auditing is enclosed. I had the following competencies for this position:

1. Bachelor's Degree in Accounting.
2. Certified Public Accountant (CPA).
3. Certified Fraud Examiner (CFE)
4. 26 years of professional experience in government audit.
5. 17 years of experience as a supervisor.
6. Excellent communication and leadership skills
7. Proficiency with computers, Word, Excel with Pivot Tables, and TeamMate Experience

Also, I am available to relocate Gainesville, Florida.

I am excited about the City Auditor position and the ability to help your organization succeed. Thank you in advance for your time. Please do not hesitate to contact me if you have any questions. I would appreciate the opportunity to review my qualifications in more detail.

Sincerely,

**J. Colón**

José Juan Colón Rivera, CPA, CFE

**JOSE JUAN COLON RIVERA**  
URB. VISTA AZUL B-22 YUISA ST.  
Rincón, Puerto Rico 00677  
Mobile: 787-208-1983  
Email: pepecolonrivera@hotmail.com

**Work Experience: Office of the Comptroller of Puerto Rico (OCPR)**

San Juan, Puerto Rico

**11/1993 - Present**

**Salary: \$50,000.00 Per Year**

**Senior Auditor**

**Supervisor: Mr. Juan Ayala (787-543-3356)**

Plan and conduct audits of the municipalities of the Common Wealth of Puerto Rico operations, including conducting directing pre-audit survey to obtain a thorough understanding of the audited area and to identify potential weaknesses that should be addressed through audit.

Assign and review work, provide direction and guidance to team members assigned to constituent areas of the audit; coordinate and integrate concurrent audit assignments of varying scope and complexity, executed personally or through team members. Develop audit reports, including consolidation of findings by team members or of separate audit teams.

Provide technical assistance and analysis to Criminal Investigators and others as required in the course of investigations, including participating in on-site reviews of financial documents and/or employment documents.

**CPA JOSÉ JUAN COLÓN RIVERA**

Rincón, Puerto Rico

**1/2012 - Present**

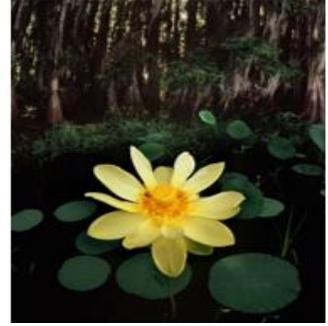
**Sole Practitioner**

Prepared the accounting of all the Business Cycles, Taxes of PR and Federal, Sales Tax Form, Payroll and Financial Statements.

**Education: Pontifical Catholic University of Puerto Rico** Ponce Puerto Rico  
Bachelor's Degree in Accounting (05/1992) Cum Laude

**Job Related Training:** Financial Statements  
Personal Financial Statements  
Personal Corporations  
Municipality Tax  
Federal Taxes  
Tax Planning  
Sales Tax  
How to prepared the accounting of a Business  
Quickbooks  
Sage (PeachTree)  
Word  
Excel

**Additional Information:** Certified Public Accountant (6559)  
Certified Fraud Examiner  
Team Mate, Word, Excel, Outlook, Quickbooks, Sage, Tributa, PR Soft and Domina experience.



Tolomeo Flores Ruiz



now joined with  
Springsted and Umbaugh



**Tolomeo Flores Ruiz**  
2917 SW 13Th. St. Apt. 80 Gainesville FL. 32608  
Cellphone: [\(641\) 781-1618](tel:6417811618)  
[Tolomeoflores@gmail.com](mailto:Tolomeoflores@gmail.com).

Dears.

I am writing to express my interest in some position in laws that may be requiring your organization.

I have extensive experience and knowledge in legal matters and I would like to share my enthusiasm and training with the lawyers of your organization

I have a degree in Law and Political Science and Agronomic Engineer obtained at the National University of San Marcos and National University Agrarian La Molina, Lima Peru, respectively.

I have experience of more than 25 years in the legal field. Worked as Legal Adviser of the Central Operations Department and as Director of Audit of Regions and Municipalities in the General Controller of the Republic of Peru for 16 years. I was Legal Adviser to the Minister of Foreign Affairs of Peru hired as Consultant of UNDP. I was Legal Adviser of the General Inspectorate of the Peruvian Institute of Social Security. I was a Legal Adviser of the Peripheral Road Special Project North of the Ministry of Transport and Communications of Peru, I was External Legal Adviser of the Audit Management of Peru Petro S.A., among others.

Please review my attached resume for further details regarding my career experience and achievements. I will continue to request an appointment to discuss how my experience and background meets your needs.

Thanks for your time and consideration.

Sincerely,

Tolomeo Flores Ruiz.

TOLOMEO FLORES RUIZ  
2917 SW 13Th St. Apt. 80 Gainesville, FL. 32608.  
E-mail. [tolomeoflores@gmail.com](mailto:tolomeoflores@gmail.com). Phone. 3528723005.

**EDUCACION.**

**Bachelor Degree in Law and Political Science.**

National University of San Marcos. Lima Peru.1994.

Title of Lawyer. Registered at the Lima Bar Association. 1994

**Bachelor Degree in Sciences-Agronomy.**

National Agricultural University La Molina. Lima Peru. 1979.

Title of Engineer Agronomist. Registered in the College of Engineers of Peru. 1981.

**WORK EXPERIENCE.**

**Sales experience. Walmart Supercenter.**

Cashier. Gainesville, FL, 09/2017 - Continuous. 32 hours for week

Public attention. Supervisor. Maria. May be contacted.

Address. 1800 NE 12th Ave, Gainesville, FL 32641. Phone. (352) 372-3191

**Peru Petro SA Lima, Peru 06/02 - 12/10**

External Legal Advisor of the Internal Audit Management. 16 hours for week.

Consultancy to the Internal Audit Management, Legal Aspects and Government Audit.

Address. Luis Aldana 320, San Borja 15034, Peru. Phone. +51 1 2061800

Supervisor. Irene Ramirez Carrion. May be contacted

**Ministry of Foreign Affairs. Lima Peru. 2006**

Legal Adviser to the Minister of Foreign Affairs of Peru.

Elaborate legal documents, or manage or advise on legal transactions. Advise the Secretary of State on legal matters of the diplomatic service. Contracted through UNDP. 40 hours for week.

Address. Jirón Lampa 580, Cercado de Lima 15001, Peru. Phone. +51 1 2042400

Supervisor. Emb. Oscar Maurtua de Romana. May be contacted

**Social Security of Peru (ESSALUD) Lima Peru. 04/98 - 04/99**

Legal Advisor to the Inspector General of the Peruvian Social Health Insurance.

Advisory in governmental audit and administrative and legal matters.. 40 hours for week

Address. Jr. Domingo Cueto 120, Peru. Phone. 2656000

Supervisor. Jose Mercado Mere. May be contacted

**Comptroller General of the Republic of Peru. Lima, Peru. 09/82 - 04/98.**

Director of Audit and Control of Municipalities and Regional Governments.

Examine and analyze accounting records to determine the operational and financial situation of public entities in Peru. Prepare reports resulting from the audits executed.

Evaluation and control of the use of public resources in the execution of projects and works. Determine the type of responsibility of public officials for the use of state resources. Director of Training and instructor of courses of audit and control. 40 hours for week

Address. Jirón Coronel Camilo Carrillo 114, Jesús María 15072, Peru. Phone. +51 949 428 698

Supervisor. CPC. Manuel Garcia Carazas. May be contacted.

**National Agricultural University La Molina.**

Assistant in Investment Projects executed by the Department of Agronomy. Horticulture Program of the National Agrarian University La Molina. 1979-1980. 20 hours for week.

Address. □ Avenida La Molina, Lima, Peru. Phone. □ +51 1 6147800

Supervisor. Ing. Charles Morin. May be contacted

Practices in the agricultural field, in the Department of Agricultural Production. Crops of maize, beans, cassava, sweet potato and others. 1979-. 20 hours for week

Address. □ Avenida La Molina, Lima, Peru. □ Phone □ +51 1 6147800

Supervisor. Ing Luis Chiappe. □ may be contacted

**CORPEI. Peruvian Corporation of Engineering.1980**

Technical Assistant of the Irrigation Project Rio Itiquis Costa Rica.

Address. Calle Alava 170, San Luis. Phone. □ □ +51(1) 346 - 0090

Supervisor Ing. Michel Soto

40 hours for week.

**Popular Cooperation COOPOP 1981-1982.**

Engineer of Integrated Regional Projects at Micro Omas Asia Lima Peru.

Develop various investment projects for the underserved population of the area.

Address. □ Institution deactivated.

Supervisor. Ing. Guillermo Valdivia Minaya. □ May be contacted

40 hours for week

**National Institute of Agricultural Research La Molina-Ministry of Agriculture.**

Practice in the Department of Entomology, Section Toxicology.

Toxicological Evaluation of Insecticides for agricultural use before being placed on the market. 1976-1977. 15 hours for week.

Address. □ Av. la Molina 1981, La Molina 15024, Peru. Phone. □ +51 1 2402100

Supervisor. Ing. Rolf Gloria Bravo. □ May be contacted

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**ADDITIONAL INFORMATION**

High Management Course in Social Responsibility and Environmental Protection in Hydrocarbon Activities. University ESAN. Lima Peru 2008.

Diploma of Specialist in Contracting and Acquisitions of the State. Lima-Peru Bar Association. 2006

Specialization in Judicial Administration by the Executive Secretary of the Judicial Branch and National University of San Marcos. Lima Peru. 2006.





Rory Galter



now joined with  
Springsted and Umbaugh



To Whom It May Concern:

I am applying for the City Auditor position. I believe my combination of financial and operational experience in all sizes of organizations along with external and internal audit experience gives me the skill set you seek.

I look forward to discussing the position with you.

Sincerely,

Rory J. Galter

RORY J. GALTER, CPA  
6001 Fawn Valley Lane  
Rowlett, Texas 75089  
(972) 475-8176  
roryjgalter@yahoo.com

#### Summary of Accomplishments

Established the internal audit function for fast growing international public companies with revenues of approximately \$400 million that focused on evaluations of business processes for efficiency, effectiveness, and operational and financial risks associated with the processes.

Managed and performed various requested audits and reviews to ensure that financial and regulatory statements, and internal management reports were properly stated, determine the occurrence and extent of fraudulent activity and assess the effectiveness of internal audit departments for public and private national and international companies with revenues ranging into the billions of dollars.

Presented various reports to the Board of Directors, Audit Committee of the Board of Directors, and senior management as required.

Developed financial, treasury and operational systems for several start-up companies in various industries with revenues of approximately \$500,000 to \$35 million that employed approximately 15 to 800 people in 1 to 66 locations.

#### Employment History

Assistant Auditor IV, City of Dallas, Office of the City Auditor, Dallas, Texas -11/2015 – Present-Manage staff auditors on performance audits of various City of Dallas Departments based on the annual audit plan. Administratively responsible for four staff auditors and perform various office administrative functions.

Internal Review Specialist-FDIC, Dallas, Texas - 11/13 to 7/2015-Perform reviews of Division of Resolutions and Receiverships (DRR) program areas, functions resources and projects to evaluate the efficiency and effectiveness of operations and programs, assess the adequacy, efficiency and effectiveness of systems of internal controls and ensure compliance with prescribed laws, regulations, delegations of authority and policies and procedures governing DRR activities. Financial Institutional Accountant – 8/2010 – 11/13 - Performed various functions in the Interim Servicing Department of DRR. The Department is responsible for accounting for loans retained by the FDIC until the loans are sold or transferred to an outside loan servicer.

Project Consultant – Quantum/J&A Joint Venture. Houston, Texas - 5/2009 – 7/2010 - Performed various functions in the Interim Servicing Department of the FDIC.

Project Consultant - MMC Group, L.P., Irving, Texas - 7/2008 – 5/2009 - Performed various functions in preparing proforma financial statements as part of the FDIC's closing of failed banks.

Vice President-Finance and Administration – I. M. Systems Group, Inc., Rockville, Maryland - 11/2000 - 3/2007 - IT and scientific consulting government contractor with 250 people working in 21 states and annual revenues of approximately \$28 million. Established the accounting, management reporting, treasury, human resource and insurance functions, and internal controls.

Project Consultant – Accounting Principals, Dallas, Texas - 9/1999 – 9/2000 - Performed various functions on a Corporate Trust bond reconciliation project for a major bank. Trained temporary and permanent employees on reconciliation procedures for past bearer and registered payment systems. Wrote reconciliation procedure manuals for the past bearer and registered payment systems.

R.J. Galter, CPA

Page 2

Self Employed Project Consultant, Annapolis, Maryland - 11/1997 - 7/1998 - Designed treasury, financial and operational systems and procedures, including proper internal controls, for a \$20 million subsidiary of the publicly held Fortune Financial Systems, Inc. Hired and trained the accounting staff. Prepared consolidated financial statements for the subsidiary and the Corporation including all footnote disclosures required for a securities filing with the Securities and Exchange Commission (SEC).

Audit Manager - The Outsourcing Partnership, L.L.C., Langhorne, Pennsylvania - 1/1996 – 10/1997 - Company provided internal audit services for entities that do not have an internal audit department. Established the internal audit function for two fast growing international public companies in the retail loss prevention and infomercial businesses, with revenues of approximately \$400 million that focused on evaluations of business processes for efficiency effectiveness, and operational and financial risks associated with the processes. Performed a peer review of the internal audit department of a \$2 billion international public clothing manufacturer and a regional bank that focused on the effectiveness of the audit schedule in relation to business and financial risks, the adequacy of internal audit staff experience assigned to each audit and work paper documentation. Performed due diligence services for a financial services company. Presented findings to the Audit Committee of the Board of Directors and senior management.

Self Employed Project Consultant, Annapolis, Maryland -6/1994 - 10/1995 - Managed approximately 15 staff in the audits of 210 Medicaid Cost Reports of the second largest nursing home provider for Coopers & Lybrand, L.L.P. under a contract with the State of Pennsylvania to audit 1,500 nursing home Medicaid Cost Reports dating from 1988.

Vice President-Finance and Administration - Capitol Restaurant Group, Rosslyn, Virginia - 4/1993 - 10/1993 - Area developer of Boston Markets with four locations operating less than one year and two in development. Established the accounting, management reporting, treasury, human resource and insurance functions, and internal controls.

Manager - Grant Thornton L.L.P., Washington, D.C. - 7/1992 - 4/1993 - Managed various functions under contracts with the Resolution Trust Corporation (RTC).

Director of Internal Audit - Petra International Banking Corporation, Washington, D.C. - 3/1990 - 6/1992 - Company was a U.S. Edge Act Corporation owned by the second largest bank in Jordan. Established the internal audit function as required by the Federal Reserve. Performed a fraud and abuse audit as required by the Federal Reserve. Participated in various activities to liquidate the corporation.

CFO - Clark Melvin Securities Corporation, Annapolis, Maryland - 10/1988 - 10/1989 - Wrote the first 10K, 10Q's, proxy statements, and quarterly and annual reports. Performed due diligence on private placements. Performed shareholder relations duties.

Vice President-Finance - Primedical Corporation, Annapolis, Maryland - 5/1987 - 9/1988 - Operator of 66 ambulatory care locations in 7 states with approximately 850 employees and revenues of approximately \$35 million. Established the accounting, management reporting, treasury, human resource and insurance functions, and internal controls.

Internal Audit Manager - InterFirst Corporation, Dallas, Texas – 1/1984 – 5/1987 - Company was the 18th largest commercial bank. Responsible for the audits of the financial reporting, deposit, investment and international operations of the \$9 billion Dallas, Texas bank. Performed the Singapore and London branch audits. Established the training program for the 90-person internal audit department. Administratively responsible for training, audit personnel matters, monthly performance reports and recruiting.

Senior Auditor - Arthur Andersen & Co. Cleveland, Ohio and New Orleans, Louisiana – 9/1978 – 1/1984

—  
R.J. Galter, CPA  
Page 3

Performed audit examinations, reviews and preparation of financial statements in a wide range of industries. Reviewed tax returns, SEC and shareholders' reports. Wrote management letters. Evaluated internal controls and accounting systems.

#### EDUCATION

MBA - Accounting - 1978 - University of Wisconsin, Madison  
BS Business Administration - Accounting and Marketing - 1977 - The Ohio State University - Graduated Summa Cum Laude

Certified Public Accountant - Texas and Maryland - 1979 Certificate of Distinction in the Elijah Watts Sells Competition for the November 1978 Uniform Certified Public Accountant Examination



Michael Hill



now joined with  
Springsted and Umbaugh



# MICHAEL W. HILL, CPA, CFE

706.951.3071

155 South Hicks Street, Harlem, GA 30814

Cell:

Email: mwhill33@gmail.com

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November 13, 2019

Talent Specialist  
Baker Tilly

RE: City Auditor – City of Gainesville, FL

Dear Talent Specialist, City Commission and Audit and Finance Committee:

Please accept this cover letter and resume as application for the City Auditor for the City of Gainesville, Florida. I am confident that my professional experience, 22+ years as Chief Audit Officer, qualifies me for the City Auditor position. My goal is to find a position that will allow me to use my leadership and managerial skills while continuing to grow both professionally and personally. I feel that this position and the City of Gainesville both fit that criteria.

I feel that my leadership and managerial skills are very well suited for municipalities and governmental entities. Some of my attributes that I bring to the City Auditor position are:

- Extensive senior level internal audit and compliance leadership experience
- Certified Public Accountant and Certified Fraud Examiner
- Excellent communicator and leader
- Strong at creating/developing and implementing audit, compliance, risk management, and ethics initiatives/strategies
- Strong ability in collaborating and maintaining effective working relationships with colleagues
- Excellent presentation skills, enjoy speaking to individuals and/or groups

As Chief Audit and Compliance Officer, I led internal audit and compliance functions with as many as nine professional audit staff members. Based on risk assessments, the internal audit function performed financial, compliance and operational audit/reviews for the respective entity. These risk assessments were based on executive and middle management interviews/surveys, collaboration with departments such as, Legal, Human Resources, Public Safety, and Information Technology, and institutional knowledge/history by the Internal Audit staff. During my tenure, several Internal Audit staff members were promoted into leadership roles in other departmental positions, Director of Post Award Administration, Deputy Comptroller, two Assistant Comptrollers and two Department Business Managers.

I look forward to further discussions regarding this position. Please don't hesitate to contact me for additional information or if you have any questions.

Sincerely,



Michael W. Hill

## QUALIFICATION SUMMARY

Executive level internal audit and compliance professional with twenty-four years of experience: twenty-two plus years as a Chief Audit Officer (CAO) and two years at the President/CEO level. In addition to the CAO and CEO experience, eight years of Chief Compliance and Enterprise Risk Management Officer experience. Currently hold Certified Public Accountant and Certified Fraud Examiner certifications. Responsibilities include the preparation of audit, advisory, budget, compliance and investigative reports, as well as financial statements.

## CORE LEADERSHIP, COMPETENCIES AND STRENGTHS

- |                       |                                |                      |
|-----------------------|--------------------------------|----------------------|
| ◆ Budgeting           | ◆ Project Management           | ◆ Financial Analysis |
| ◆ Financial Reporting | ◆ Business Process Improvement | ◆ Compliance         |
| ◆ Internal Auditing   | ◆ Corporate Training           | ◆ Risk Management    |
- 

## PROFESSIONAL EXPERIENCE

### University Health System, Augusta, Georgia

**Dec 2018 - Present**

*\$1+ billion for-profit hospital and health system serving the Central Savannah River Area for over 200 years*

**Position: Senior Consultant, Internal Audit**

#### Accomplishments and On-going Results

- Identified deficiencies in grant reporting and business processes. Recommended actions that has improved financial reporting and monitoring by the health system, and allowing effective utilization of funding sources.
- Identified duplicated telecommunication services that resulted in over \$16,000 annual savings.

### Samaritan's Purse, Boone, North Carolina

**Apr 2016 - June 2018**

*\$700 million not-for-profit Non-Governmental Organization that has international humanitarian and disaster relief operations around the world, currently in 18 countries*

**Position: Supervisor, Sponsored Programs Assessment** (Nov 2017 – June 2018)

**Position: Director, Internal Audit** (Apr 2016 – Nov 2017)

#### Accomplishments

- Brought an internal audit perspective (versus an external audit perspective) not only to the Internal Audit Department, but also to the organization. Began incorporating internal audit methodologies and thought processes into the audit program, audit/project work, risk assessments and audit reporting.
- Developed and established a new division, Sponsored Programs Assessment, within the organization.

### RCT Federal Credit Union, Augusta, Georgia

**July 2014 – Apr 2016**

*3500+ members, \$7 million in assets, two branches and seven professional staff members*

**Position: President/CEO**

#### Accomplishments

- Successfully re-organized staff into a more effective/efficient workforce reducing office operating expenses by over \$20,000.
- Developed a new/fresh branding and marketing campaign using website and social media.
- Developed and documented business processes, creating a more cohesive and consistent work environment for staff.
- Performed CFO/CBO duties such as: managed the accounting, human resource and budget activities; prepared daily/monthly/quarterly/annual financial reports for routine and board level business decisions.

**Independent Contractor**

**Mar 2012 – July 2014**

**Position: Consultant**

- Performed consulting engagements assisting healthcare facilities identify compliance deficiencies and offer recommendations, while considering budgetary constraints.
- Worked with small businesses and non-profits review business processes and establish appropriate internal controls for their respective operations.

**Augusta University and Health System, Augusta, Georgia**

**July 1999 – Feb 2012**

*\$1.2 billion academic/healthcare enterprise: 9,000 employees, comprised of a health sciences research university, adult/pediatric hospitals and physician/dental practice groups*

**Position: Chief Audit Officer - Enterprise-wide** (Jan 2011 – Feb 2012)

**Position: Interim Chief Compliance and Enterprise Risk Officer – Enterprise-wide** (May 2011 – Feb 2012)

**Position: Vice President/Chief Audit and Compliance Officer – University** (July 1999 – Jan 2011)

**Accomplishments – Internal Audit**

- Developed and directed the University's Departmental Self-Assessment Initiative – This project consisted on developing a self-assessment program that allowed department/business units to self evaluate their respective units regarding 38 control and compliance categories. The initiative involved 120+ business units over a three-year process. The Internal Audit Office validated the self-assessment submissions for completeness and accuracy. This initiative saved over 6000 internal audit hours in conducting departmental reviews.
- Provided audit and advisory services for the University's Purchasing Card Program. Through recommendations, the Purchasing Card Program began 100% monthly desktop reviews of all transactions and annual risk based field reviews of approximately 15% of cardholders. The university had one of the highest rated programs with the University System of Georgia institutions considering it processed over 50,000 transactions per year.
- Investigated numerous issues of fraud and waste over my tenure at the university. These investigations assisted the University discovering fraud schemes, resulting in institutional savings of approximately \$300,000.

**Accomplishments – Compliance and Enterprise Risk Management**

- Established, developed and directed the University's first institutional compliance program. The institutional compliance program consisted of the establishment of the Risk and Compliance Oversight Council; the Compliance Matrix; and determining the top risk factors facing the institution. The University's compliance program was established using two full time positions: the compliance and privacy officer and compliance/privacy analyst.
- Directed the University's Compliance Hotline and Case Management programs. Established and implemented a triage process (electronic case management system) for all hotline/compliance reports involving the offices of Human Resources, AA/EEO, Legal, Information Technology and Public Safety.
- Established the University's Compliance Awareness and Training Month program. This program was performed during the month of November each year and provided annual mandatory training for the University's workforce and students. This program was delivered using the University's Learning Management System (LMS). The LMS allowed us to track the 8000+ employees, volunteers, and students.
- Established the University's Ethics Policy. Developed and implemented the institution's Ethics Policy training program. Incorporated Ethics Policy training into the University's Compliance Awareness and Training Month program.

**Tennessee State University, Nashville, Tennessee**

**Oct 1992 – June 1999**

Historically Black Land-grant NCAA Division 1 University, a member of the Tennessee Board of Regents Institutions.

**Position: Director of Internal Audit**

**Major Accomplishment**

Began tenure at Tennessee State University with 22 audit findings/recommendations from the State of Tennessee Comptroller's Office, upon departure, the university had one finding/recommendation.

Position: Legislative Auditor III (Aug 1990 – Oct 1992)

Position: Legislative Audit Investigator (Feb 1985 – Aug 1990)

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### **EDUCATION AND SPECIAL TRAINING**

University of Alabama, Tuscaloosa, Alabama

Bachelor of Science, Commerce and Business Administration, Major: Accounting

Gordon Conwell Theological Seminary

Dimensions of the Faith (Certificate)

Peabody Professional Institute for Higher Education Management

Fellowship, Vanderbilt University's Peabody College of Education and Human Development

College Business Management Institute (three-year graduate)

University of Kentucky—SACUBO

The Leadership Institute

Middle Tennessee State University

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### **CERTIFICATIONS AND PROFESSIONAL AFFILIATIONS**

Certified Public Accountant (CPA), Georgia (Active), Tennessee (Inactive)

Certified Fraud Examiner (CFE - Active)

Certified Compliance and Ethics Professional (CCEP - Inactive)

Institute of Internal Auditors, Board of Directors - CSRA IIA Chapter (2010-12)

Augusta Credit Union Chapter, Vice Chair (2015), Board of Directors

Health Center Credit Union, Board of Directors (2001-2010), held Chair and Vice Chair positions

Augusta Junior Rowing Club (former Treasurer, five years)

Greenbrier High School Athletic Foundation (former Treasurer, five years)

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### **QUALITY ASSURANCE REVIEWS**

University of Texas, San Antonio – Health Sciences Center

University of Houston System

Savannah State University

Armstrong Atlantic State University

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### **PRESENTATIONS**

#### ***Association of College and University Auditors (ACUA)***

- Achieving Department Performance Goals in a Dual + Role in Today's Economy
- Surviving and Thriving in Higher Education Internal Audit

#### ***Society of Corporate Compliance and Ethics (SCCE)***

- Achieving Department Performance Goals in a Dual + Role in Today's Economy
- Top Risks Facing Your Institution



Glenn Holloway



now joined with  
Springsted and Umbaugh



Glenn Holloway  
3853 N. Watkins St.  
Memphis, TN 38127

holloway.cpa@gmail.com  
cell (423) 504-5052

November 7, 2019

Dear Sir or Madam:

I am interested in your open City Auditor position at the City of Gainesville.

I have extensive experience in all aspects of internal auditing. My experience includes establishing a new internal audit function in one organization, and re-focusing the internal audit function in another organization.

My internal audit experience includes risk assessment, audit planning, performing field work, developing recommendations, reporting, follow up, special investigations, and coordinating the work of external auditors.

I have in-depth knowledge of the *Standards for the Professional Practice of Internal Auditing*, as well as Financial Accounting Standards, Government Auditing Standards, generally accepted auditing standards, and generally accepted accounting principles. In addition, I have solid supervisory, accounting and business experience. My communication and relationship expertise include maintaining excellent working relations with division managers, senior management, the Audit Committee, and the Board. I have experience participating in meetings which are open to the public.

My educational background includes a Master of Business Administration. I am a Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, and Certified Information Systems Auditor.

I would like to discuss the needs of your organization, the goals of this position, and how I can meet those goals. Attached is my resume. Thank you for your consideration.

Sincerely,

Glenn Holloway

## GLENN HOLLOWAY, CPA, CIA, CISA, CFE

3853 N Watkins St., Memphis, TN 38127 • (423) 504-5052 • [holloway.cpa@gmail.com](mailto:holloway.cpa@gmail.com)

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### EXCEPTIONAL SKILLS:

- Experienced in the implementation of the internal audit function
- Advanced knowledge of the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*
- Extensive experience in risk based internal auditing
- Highly effective in identifying problem areas and developing practical solutions
- Skilled in developing and maintaining effective relationships with the Audit Committee, Senior Management, and Departmental Management
- Excellent oral and written communication skills
- Broad experience in a variety of industries, including governmental entities, utilities, and non-profits
- Experience managing the accounting functions, including financial reporting
- Skills include risk assessment, audit planning, performing, identifying improvements, reporting, and follow-up on implementation of recommendations
- Knowledgeable of Generally Accepted Auditing Standards, Generally Accepted Accounting Principles, Government Auditing Standards, Financial Accounting Standards Board Statements, Governmental Accounting Standards Board Statements, and Federal Energy Regulatory Commission
- Experienced reporting directly to the Audit Committee of the Board, including meetings open to the public

### EMPLOYMENT HISTORY

2009 – Present      **American Lebanese Syrian Associated Charities, Inc. (ALSAC)**      Memphis, TN  
*One of the largest non-profit fund-raising organizations in the country;  
Annual funds raised approximately \$1.7 Billion.*

#### **Chief Audit Officer**

- Audit recommendations resulted in the implementation of the Enterprise Risk Management system
- Audit recommendations led to the development of an entity-wide Business Continuity Plan
- Audits of field offices and events resulted in new procedures and improved controls in the handling of donations
- Audit recommendation to automate the cash room resulted in implementation of new technology and greatly improved efficiency
- Audit of inventory resulted in improved inventory management and the removal of approximately \$1M obsolete / unneeded inventory
- Established a control monitoring group where assurance providers coordinated their work and identified emerging issues
- Internal and external quality assessments verified internal audit work was performed in accordance with the International Standards for the Professional Practice of Internal Auditing

2007 – 2009      **Orlando-Orange County Expressway Authority (OOCEA)**      Orlando, FL  
*An agency of the state; Builds and operates toll roads in Central Florida; Annual revenues approximately \$200,000,000.*

#### **Director, Internal Audit**

- Implemented the internal audit function, including establishing the charter, the reporting relationships, the internal audit process, internal audit procedures, and the reporting format
- Developed and implemented a risk assessment methodology
- Directed co-sourced audit of toll revenues, including recommendations for revenue growth
- Audits identified improvements in procedures of vendor selection

2006 – 2007            **Chattanooga Neighborhood Enterprises, Inc. (CNE)**            Chattanooga, TN  
*A non-profit housing, community revitalization, and real estate development organization. Revenues approximately \$8,000,000.*

**Managing Director, Chief Financial Officer (CFO)**

- Developed pro forma financial statements for a variety of re-structuring scenarios, providing management and the Board with information to make complex decisions
- Analyzed operations, identifying and implementing necessary measures to conserve cash flow
- Identified and analyzed options to divest under-performing assets

2004 – 2006            **Lansing Board of Water and Light**            Lansing, MI  
*A city-owned utility; annual revenues approximately \$200,000,000.*

**Director, Internal Audit**

- Re-established the internal audit function, including establishing the charter, the reporting relationships, the internal audit process, internal audit procedures, and the reporting format
- Audit resulted in development and implementation of the first travel policy for Board Members
- Audits resulted improvements in inventory valuation corrections and improved inventory processes

1987 – 2004            **EPB (formerly Electric Power Board)**            Chattanooga, TN  
*A city-owned utility; annual revenues approximately \$360,000,000*

**Manager of Internal Audit (2002 – 2004)**

**Manager of Corporate Accounting (1999 – 2002)**

**Supervisor of Internal Audit (1987 – 1999)**

- Audits resulted in improvements in processes and control in all areas of the organization, including: cash; deposits; credit; collections; job costing; plant accounting; inventory; billing; purchased power; IT Logical Controls; IT Physical Controls; IT Disaster Recovery and Backup.
- Led the implementation of the new Financial Management System (general ledger, payroll, accounts payable, inventory, purchasing, fixed assets, continuing property records), and the integration of these modules with the Customer Information System and the Job Costing System.
- Transformed the accounting function from providing month-end reports to providing online daily reporting and relevant analysis

EDUCATION

**Master of Science, Business Administration**

*University of Tennessee – Chattanooga*

**Bachelor of Science, Business Administration**

*University of Tennessee – Chattanooga*

PROFESSIONAL CERTIFICATIONS

**Certified Public Accountant – Florida – AC41175**

**Certified Public Accountant – Tennessee – 10348**

**Certified Public Accountant – Michigan – 1101029412**

**Certified Public Accountant – Georgia – CPA017129**

**Certified Internal Auditor**

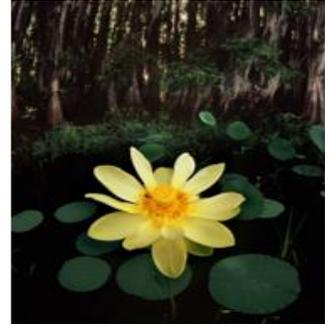
**Certified Information Systems Auditor**

**Certified Fraud Examiner**

**Certification in Risk Management Assurance**

**Associate Business Continuity Professional certification**





Sam Kulumani



now joined with  
Springsted and Umbaugh



I am interested in the above refer, the Director of Internal Audit at the Nevada Cancer Institute (NVCi), for three years reporting to the Audit Committee. I am at present working as an Audit Consultant for the past two years.

I have conducted A-133 audits from the OIG Offices, including several Grant Audits to States and other Grantees, fraud investigations and at the hospitals I worked. I have been an audit supervisor auditing Medicare cost reports for 13 years at both Aetna & Blue Cross as Medicare Intermediary (Federal Govt. Audit Contractors) and also testified at the PRRB hearings, explaining the audit adjustments and cross-examined by the opposing Counsels. I have also worked for the Department of Health & Human Services, (the US investments in these Agencies varies from \$30 Billion to \$780 Billion a year) Department of VA, Department of Health & Human Services and the Department of Labor as an OIG supervisory auditor/ Asst. Audit Director, auditing various entities. My audit work for the Office of Inspector General in the Federal Government for seven years includes leading audit teams for the audits on government funds granted to the recipients for awards such as State Government, private Grant recipients, hospitals, Job Corps, and Universities to assess the performance of such grants and compliance with the grant contracts in addition to investigations on inappropriate use of federal funds. During my position at OIG-Department of Labor as Assistant Director (OIG-Audit) involved evaluating audit reports for quality, compliance with GAGAS and effective results and presentations, before the Asst. IG signs them. In my prior position at OIG- HHS, I have accomplished completion of two audits in four months, including leading an audit team of four-staff on Medicare cost report audit that will result in the recovery of over \$1.2 M for the Medicare Program in disallowed costs through audit adjustments. [Received "Special Act/Service Award for this Project]. I also had the pleasure and privilege of working with Dan Mae, Asst. U.S. Attorney, in Chicago, on qui-tam cases a couple of years back. I also had training in ACL software.

I have experience in dealing with OIG investigators and U.S. Attorney's Office on Medicare cost report issues by Medicare Providers. I am a qualified Chartered Accountant, Chartered Secretary from India and a CPA, CFE and a CIA from USA. I have received recently the certification of CRMA (Certified Risk Management Assurance) issued by the IIA (Institute of Internal Auditors). I have attached my resume.

If you need any more additional information, please contact me at 312-450-3440.

Sam Kulumani, CPA, CIA, CFE, CRMA

312-450-3440(Phone)  
312-909-3161 (Mobile)

Sam M. Kulumani, B. Com, CPA, CIA, CFE, CRMA, ACA,  
9714 Hawk Cliff Ave, Las Vegas, NV 89148.  
Kulumani2002@yahoo.com  
Phone 312-450-3440. Cell 312-909-3161. US Citizen.

## GENERAL SUMMARY

Senior audit and accounting professional with more than twenty five years of diverse USA and international audit experience covering several industries, including trading, U.S. Federal Government OIG Offices, and health care. Audit findings include \$9M and \$2M in avoidable waste at WPAHS and NVCI respectively;; \$2.4M recovery/identified wasteful expense at NVCI; \$1.4M in improper Medicare cost claims in cost reports; Suggested for increasing \$48,000 in the filed Medicare cost report claims, handled over 1150 Medicare cases, cost report recovery of over \$2.5M & testified six time before PRRB hearing; Trained audit staff with effective audit methods; Conducted Group discussions on audit issues and conference presenter in the OIG-DOL for audit staff on SAS-99; Worked with Federal Agents and US Attorneys on Qui-Tam law suits; Suggested on cost savings \$800,000, Investigated \$200,000-Fraud. My internal audit experience include dealing with external audit firms such as KPMG and other top 4 firms on various projects in the USA assisting and ensuring proper accounting of financial records done during my internal audit of accounts departments and annual financial statements for audit certifications' including internal control systems in existence at these organizations.

## EDUCATION

CRMA – Certification in Risk Management Assurance  
CFE – Certified Fraud Examiner, USA; CIA – Certified Internal Auditor, USA  
CPA - American Institute of Public Accountants, USA.;  
Chartered Accountant - Institute of Chartered Accountants of India;  
Company Secretary - Institute of Company Secretaries of India.  
B.Com - Graduated in Commerce with Major in Accounting.

## PROFESSIONAL EXPERIENCE

Office of the Public Auditor, Yap State Govt., Micronesia-Audit Manager Feb. 2018 - Oct. 2018  
Lead a team of 4 auditors on various audit projects including financial audits, Operations audits, training auditors on auditing skills, mentoring and review final audit reports to be signed by the Public Auditor. Assist the Public Auditor on budgets, attending Legislature meetings as required and interacting on other professional organizations like PASAAI and APIPA.

Renown Health-Senior Compliance/Internal Auditor Feb. 2016 – Nov. 2017  
Audit and compliance reviews of various departments of Renown Health and its hospitals and Clinics.

Government of Bermuda-Internal Audit Department Dec. 2014 - April 2015  
Internal Audit Manager - Auditing various departmental audits for the Govt. of Bermuda Internal Audit Department leading audit teams to complete audit projects and train auditors in operational audits. The audits I performed include operational, financial and compliance audits from preparing the audit programs to the discussion of final audit reports with the Audit Director / Departmental Heads and release of the reports.

Consulting Audit and Healthcare March 2012-2014 & 5/2015-Feb 2016  
Central Florida Cares (CFCHS)Health System (Orlando, FL) and LSF Health System (Jacksonville, FL) - Consultant Audit - Completed contract audit assignments of monitoring contract compliance of

operations of both Managing Entities on their mental health facilities (23 facilities) as mandated by the State of Florida during 2013. I have performed 22 Medical centers' audits from preparing the audit programs to submitting the final reports on my own to comply with the rules and regulations of the Govt. of Florida on their grants to these facilities managed by CFCHS. These audits also include financial aspects of these entities to assure their financial viability.

West Penn Allegheny Health System, (WPAHS) PA-USA

March 2010-Jan. 2012

Director-Internal Audit - Conduct annual risk assessment. Prepare audit plan based on risk and present it for the Board approval. Conduct operations, Financial and compliance audits including A-133 audits, Research-Clinical trial audits. Leading four auditors staff including an IT auditor on various audits. My first audit on a performance contract by an outsourced company revealed about \$2M of wasteful payments for the past 4 years. In addition, my audit on laundry services identified \$9 M avoidable waste and over-billings. I have investigated many hotline complaints including defalcations and other improper conduct. AHIA (Association of Healthcare Auditors) E-News Editor. My internal audit experience include dealing with external audit firms such as KPMG in the USA assisting and ensuring proper accounting of financial records done during my internal audit of accounts departments and periodical and annual financial statements for audit certifications' including internal control systems in existence at these organizations and SOX audit.

Was also a member of the AHIA Education Committee. <http://www.ahia.org/committees.shtml>

Nevada Cancer Institute (NVCI), Las Vegas

April 2007 – March 2010

Director-Internal Audit - Prepared audit plan for the company and submitted before the Board of Directors for approval after completing a risk assessment of the areas for audit. Conducted internal operational. Financial and compliance audits of NVCI departments and submitted reports to the Finance and Audit Committee. Assisted management by furnishing them with analysis, appraisals, recommendations, and pertinent comments regarding internal controls of the area under review. Assisted external auditors on A-133 and yearend financial audits. This position communicates findings and recommends actions to various levels of employees, management and the Board of Directors including the Finance and Audit Committee. My recent audit has not only suggested various suggestions to improve operations but also detected in over charges of over \$400K from vendors that is recovered. I have identified over \$2M in wasted costs. Conducted an investigation on cash defalcation. This is the first time that NVCI is having a new audit department under my leadership since the NVCI started operating in Sept. 2005. My internal audit experience include dealing with external audit firms such as Ernst & Young/KPMG and other top 4 firms in the USA assisting and ensuring proper accounting of financial records done during my internal audit of accounts departments and periodical and annual financial statements for audit certifications' including internal control systems in existence at these organizations and SOX audit.

Federal Government Audit (OIG) Jobs

2000 – 2007

U.S. Department of Labor (DOL) - OIG, Chicago, IL

2003 - 2007

Assistant Director GS-14

At the Office of Inspector General (OIG) at the U.S. Department of Labor (DOL) I have led audit teams of 2 to 6 staff auditors for Job Corps Audits [Education and Training for Students]. Assisted the Manager in administering any public accounting contract and grant officers to resolve issues such as disposition of questioned costs in audit reports and agreement on corrective action to be implemented. Conducted three Job Corps audits with a Contracted price of over \$26 M per year for each Center. Reviewed over 25 audit reports generated by the Office of Inspector General (OIG) auditors with regard to its quality, compliance with GAGAS, support for the findings with adequate documentation and work paper references, review of the audit objective and the results accomplished; clarity of the report presentation and suggest for improvement. Led a team of Senior Auditors for the "External Peer Review" of the OIG-

Department of Interior. CPE bi-annual OIG-DOL CPE Conference on the topic of "Brainstorming for Fraud" held in August 2005 at Phoenix, AZ.

U.S. Department of HUD-OIG, Chicago, IL

2002-2003

Senior Auditor - Audited various programs administered by Housing Urban Development and Grants that are given to various programs (including Single Audits)). Led and trained other auditors on these audits and develop effective audit methods to suggest solutions of avoiding waste improve productivity through innovative audit focus/planning and identify problems. Audit finding includes, a hotline complaint over procurement irregularities yielded over \$1.4 M of improper procurements

Veterans' Health Administration, Austin, TX

2001 - 2002

Senior Auditor - Audited Veterans' hospitals across the country in all its areas of operations, internal control and suggestions for improving efficiencies and effectiveness of operations.

DHHS/OIG/OAS/PHSD, Rockville, MD/IL

2000 - 2001

Senior Auditor -Audit of public health service entities that receive Federal funding. I have so far completed two assignments in four months period. (1) A CDC Grant audit and (2) Lead a team of auditors for a Medicare cost report audit that would recover over \$1.4 M to the Medicare Program as non-allowable costs disallowed in the audit.

UNIVERSITY OF CHICAGO HOSPITALS, Chicago, IL

1999 - 2000

Senior Auditor - Internal audit of various departments of the hospital and suggested areas of cost savings, improve efficiency, reduce wastes and incorporate specific internal controls. My internal audit experience include dealing with external audit firms such as PWC and other top accounting firms in the USA assisting and ensuring proper accounting of financial records done during my internal audit of accounts departments and periodical and annual financial statements for audit certifications' including internal control systems in existence at these organizations.

CATHOLIC HEALTHCARE AUDIT NETWORK, St. Louis, M.O.

1998 - 1999

Senior Internal Auditor: [St. Francis Hospital & Medical center] -Prepared the audit plan for the year after assessing the risks and priorities. Operations, financial audits and Medicare cost report review; Monitor compliance with Federal rules and regulations. Internal audit of all the different departments and suggestions for cost savings. Completed the process of "Time Sheet: maintenance for the hospital based physicians that increased Medicare reimbursement of \$48,000 in the filed cost report.

SERVICEMASTER INC, Downers Grove, IL

1997 - 1998

Manager-Medicare Accounting - Handled the Medicare accounting for the 15 Home health Agencies [HHAs], with over 600,000 home care visits annually. Prepared the Medicare cost reports for these HHAs and interacted with the Medicare Intermediaries.

BLUE CROSS AND BLUE SHIELD ASSOCIATION, Chicago, IL

1989 - 1997

Consultant - Medicare Operations & Prime Contract -Handled over 1150 PRRB cases (over \$80 million in reimbursement) covering various Medicare reimbursement issues. Discussed the cases with attorneys from both Blue Cross and the Providers; Testified as an Intermediary's witness at two PRRB hearings. Elected by peers as the best "Team Player" of the year at the 1993-annual retreat.

AETNA LIFE & CASUALTY, Rosemont, IL

1984 - 1989

Senior Medicare Auditor - Completed over 250 desk reviews/audits of Medicare Provider's cost reports that resulted in over \$2.5 million in cost recovery for the Medicare Program over five-year period. Served as a PRRB witness more than six times on complex cases involving Medicare.

YUSUF BIN AHMED KANOO, Saudi Arabia

1979 - 1983

Internal Auditor - Conducted over 80 audit assignments over four year period on various businesses such as air travel ticketing, aircraft handling, transportation (both air & road transportation), customs clearance, oil export, construction equipment purchase, sale & servicing; Provided cost saving suggestions acted upon the company which saved yearly \$800,000. Conducted special investigation on fraud \$200,000.

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# Ramakrishna Marivada



now joined with  
Springsted and Umbaugh



My name is Krish Marivada; I am a US Citizen,

I would like to apply for the following job, which I saw advertised on the internet, I have included my resume for your review, if you have any questions you can reach me at 718-909-3296 (cell), otherwise please send me an email, I will get back to you as soon as possible.

I feel that my skills and experience are a great fit for this position. Please feel free to contact me to arrange an interview. I look forward to learning more about this opportunity.

Thanks,

Krish Marivada

# Krish Marivada

(718) 909-3296 (Cell)

Email: krishna\_marivada@hotmail.com; Residential Status: U.S. Citizen

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## SUMMARY:

- Over 20 years of experience in the Information Technology Industry as VP of Information Technology, Senior IT Systems Manager, Sr. Systems Analyst, Sr. Application Development Manager, Sr. Technical Programmer Analyst (Lead), Sr. Web Developer, and Application Developer.
- Performed in all phases of the System Development Life Cycle (SDLC) with an emphasis on implementation, analysis, design, development, Intranet/Extranet applications, support and maintenance of business application systems on a variety of operating systems using different DBMS and software tools and Object Oriented Analysis and Design (OOAD).
- Strong knowledge and experience with ITIL, ITSM, Zachman, TFS, Agile Software Development Lifecycle Methodologies and Line data Compliance, Longview Trading system, Longview Trading System bulletin Board(Equity, fixed income, Options and MF set up new rules and assigned rules to accounts and work groups).
- Performed lead the day to day operations, changes, and support customer test and development initiatives (code promotions).
- Worked with the customers operations and development management teams to plan changes and manage issues
- Defined and documented in-scope processes working with stakeholders across IT and the business and aligned to the ITIL framework.
- Established of SLAs across multiple functions and business units and oversee continuous Service Improvement and execution when required for in-scope processes.
- Acted as the point of escalation for each ITIL process within the organization, including IT, Service Providers, and Business Partners.
- Defined Critical Success Factors and Key Performance Indicators (KPI) for the processes.
- Tracked process performance across IT and communicate outcomes through monthly Management Review meetings.
- Participated in process ownership governance activities and meetings to ensure effective process management and adoption across the organization.
- Managed all exceptions to the process looking for opportunities to remediate and prevent recurrence of the exception.
- Owned the definition of requirements to implement processes in the selected platform.
- Provided comprehensive view of demand for processes factoring in all enhancements and development and create reports at the detailed and aggregate levels for ITSM leadership.

## TECHNICAL SUMMARY:

- SQL Server 2008 R2, Oracle, DB2, MS Access, Sybase, Unix ,PWD, Windows, IIS, Web Sphere, TFS ,GIT, Web Logic and CA, Jenkins, Microsoft Visual Studio.NET, IIS, ITIL, ITSM, Cloud platform Azure, APM Agent InterScope, Windows NT 2012 servers, Build forge, Site Scope, C#, VB.NET, ADO.NET, Adobe InDesign, ASP.NET, WCF, WPF, MVC, JIRA, XML, SOAP, HTML5, CSS, JavaScript, J-Script, Visual Source Safe, VISIO, SVN, Visual Basic, ASP, Crystal Reports, ITAM, WAP, Cyber Ark, GIT, Windows NT 2012 servers, load balancers, IT security

## EXPERIENCE:

11/16 - Present

Wilmington Trust Corporation (M&T Bank)

## Manager, IT Applications Management/Incident **(ISD)**

Performed day to day leadership for a team of Solution Center and Production Support, Application support and troubleshoot IT issues as well as manage service requests through various support channels and application enhancements and responsibility performance management, Department as well as managing and developing process documentation for desktop hardware and software applications, Managed offshore and onshore team to include performance and monitoring results.

- Performed all aspects of Information Technology Infrastructure Library (ITIL) practices including process and procedure development, deployment, management, measurement and governance of Change Management, Incident Management, Problem Management, Knowledge Management, Release Management, Service Level Management and the Configuration Management Database.
- Worked in a Distributed Computing Environment (DCE), to provide solutions to distributed application problems.
- Managed offshore and onshore team to include performance and monitoring results
- Performed all aspects of Information Technology Infrastructure Library (ITIL) practices including process and procedure development, deployment, management, measurement and governance of Change Management, Incident Management, Problem Management, Knowledge Management, Release Management, Service Level Management and the Configuration Management Database.
- Worked collaboratively with technical/non-technical business users to drive out business requirements and innovate technology solutions.
- Served as the IT Management representative supporting the IT Application Management Team maintain effective project and resource management skills to ensure that the delivery channels and applications required meet the defined SLA's.
- Worked closely with business and technical staff from all areas of the company to identify and provide data conversion solutions to meet business requirements and/or resolve technical issues with the supported systems.
- Coordinated resources and timetables with the business unit stakeholders and other IT teams to complete high priority projects by setting and committing to aggressive project deadlines when necessary.
- Supported division and corporate risk management objectives through the proper documentation and review of project and change plans. Supervise the introduction of changes in a controlled manner per established corporate and IT policies and procedures.
- Established a strong relationship with third-party entities to ensure a proactive understanding of technical capabilities, effectively support enhancements and problem resolution in the assigned systems.
- Performed and assigned deliverables with high quality within defined budgets and timelines.
- Managed incidents including triage, impact assessment, root cause analysis and prevention.
- Supported for the Administration of Windows servers, WebSphere 8.5, IIS 8.5, Build forges, Sites cope, Splunk and intro-scope CA APM agent.
- Developed measureable and obtainable goals for each team member and monitors progress on obtaining those goals, on a consistent basis, using key performance indicators.
- Provided constructive feedback in timely manner.
- Developed a detailed awareness and understanding of business processes and workflows; leverages that knowledge to provide comprehensive system/application focused IT support.
- Effectively translated business and functional requirements into technical requirements for system/application acquisition, development, enhancement, customization, configuration, consolidation and retirement, Managed the process for handling changing business and functional requirements.
- Managed a team of application developers responsible for Intranet, Extranet, and web applications.
- Performed responsibilities for establishing and managing compliance of software development life cycle methodology (SDLC).
- Reviewed and assess existing application effectiveness and efficiency, for continuous improvement of applications.

- Collaborated and coordinated with business units and other IT team managers for scheduling new deployments, upgrades and patches.
- Provided leadership and mentoring to staff including development of training, development plans and performance management.
- Developed and reviewed end to end in-scope application implementation plan including business requirements, functional specification, development strategy, staffing requirements and integration with external components.
- Provided strategic technology directions in order to ensure required level of functionality and Performance expectations are met, and to manage risk, improve reliability, ensure compliance with risk policy and audit requirements.
- Planned and organized coordinating and directing the procedures of M & T Bank Web operations.
- Supported strong customer service, performance/people management, team building, and motivational skills.
- Worked on multi-task, work successfully in an environment of frequently changing priorities and have good problem solving and analytical skills.
- Demonstrated working knowledge of PC applications/operating systems and networks such as Office 365, Out-look, Windows 7 and 10 server and Exchange 2010 and PC hardware, printers, as well as desktop imaging, Mo-bile Device Management, print management, and Access Management.
- Installed, configured, tuned and supported .NET Application Servers (Windows NT R2, 2012 Environment) and Web services on the IIS server (8.5).
- Installed, configured and deployed IIS, site Minder, .NET Framework 4.5, Serena Dimensions and MSI Packages in Windows NT R2 2012 environment.
- Responsible for administration of WebSphere, Data power, IIS, AIX, UNIX and Windows servers 2008/2012.
- Experienced administering Windows operating systems and Knowledge of TCP/IP networking and routing and administration of Web Sphere, Data power, IIS, and windows servers 2008/2012.

**Environment:** HP ALM, InDesign, CAPP, CCM, CA Siteminder, BPM, CA APM, HPITSM, HPPPM, WebSphere8.5.Datapower, Microsoft.net, IIS8.5, Windows, WebSphere Admin, IIS, Apache Servers

03/14 – 11/16

**Navy Federal**

*VP of Middleware IT Operations /Manager*

Performed engineering and technical activities in the area of Software Engineering (Middleware web operations). Developed and executed project and process plans, implements policies and procedures and sets operational goals. Acquired resources for projects and processes, provided technical management of suppliers and leads process improvements. Developed and maintained relationships cross functional teams and Middleware Web Engineers and direct reports, provided oversight and approval of technical approaches, products and processes, managed subordinate GPO (.net staff) to include performance and monitoring results.

- Maintained Operational Management (Day-to-Day): Accountable for the day-to-day operation of technical domain. Engages and involves all necessary Navy Federal teams as appropriate. Regularly identifies monitors and evaluates key metrics to ensure health and progress within respective domains. Anticipates and responds appropriately to new demands, priorities, challenges, or obstacles. Defines and articulates a clear role and direction for own work unit, consistent with the organization's mission, strategy and direction. Collaborates with executives and/or senior directors with defining organizational goals and strategic plans.
- Managed relationships with customer and supporting teams (e.g., Project Delivery, ICI, CW, MLO Change and Release) during execution of unit responsibilities. Communicates appropriately with teams, customers, and peers through all communication channels. Follows up on critical issues in a timely manner.

- Managed and leverages the relationship with 3rd Party vendors to ensure achievement of domain objectives.
- Supported the administration, management, maintenance and support of Navy federal distributed applications (Instant Card Issuance (ICI), Credit cards, Scan deposit, Check writer, and Mortgage and Mobile applications).
- Accountable for the day-to-day operation of technical domain and distributed environment. Engaged and involves all necessary Navy Federal teams as appropriate.
- Interacted with business customer verified incident management ticket, change management, problem management ticket day-day operations.
- Supported ITIL Incident Management and Service Desk processes, with high analytical ability to manage various technologies and complex issues.
- Supported multi-task, work successfully in an environment of frequently changing priorities and have good problem solving and analytical skills.
- Experienced administering Windows operating systems and Knowledge of TCP/IP networking and routing.
- Administered of Web Sphere, Data power, IIS, AIX, UNIX and windows servers 2008/2012.
- Planned, organized, coordinating and directing the procedures of Navy Federal Middleware Web operations.
- Designed and implemented high-quality infrastructure solutions with an appropriate balance of security, maintain-ability, scalability, and performance.
- Supported the administration of Windows servers, WebSphere 8.5, IIS 8.5, Build forges, Sites cope, Splunk and intro-scope CA APM agent.

**Environment:** Middleware Web Management (IIS 8.5, CA Site minder, CA APM, HP ITSM, HP PPM, WebSphere8.5. Data power, Microsoft.net, Windows, UNIX, WebSphere Admin, IIS, Apache Servers)

03/07 – 03/14

**JPMorgan Securities**

*VP of Information Technology (Asset Management)*

Designed, developed, tested and integrated Longview Trading System bulletin board .The objective of the project was to develop a web application (Longview Bulletin Board), which is a add on to the existing Longview Trading System (Provided by Line Data). The application will cover the functionality, which was not part of the core system (LVTS). The applications encompassed the following functionality-1.Summary of Accounts (which lists, account and holding percentage details) 2 Account Group Maintenance 3. Post & Pre-Trade Compliance Breach Reports 4. New Accounts Report 5. Cash flow activity 6. Cash Balance Report 7.Closed Account Report 8.Dispersion Analysis 9.Security Cross Reference 10.Guide Line Management, Bear has the need for its users to proactively see a variety of information pertaining to the accounts the users manage, compliance guidelines pertaining to these accounts and trade summary information. This information needs to be viewable within the Longview trading (LVT) application, preferably as a separate web application in the Longview Bulletin Board web portal.

- Technical leader of the project by providing technical leadership and expertise in creating appropriate system solutions.
- Worked closely with business partners to identify, define, and prioritize technology needs; while ensuring the design of these systems fits into the strategic direction of the bank's information and distributed application architectures.
- Effectively staff and structure a team of developers and systems analysts.
- Lead and implemented changes as needed to harness new technologies and processes that can bring value to the business while mitigating the risks that are inherent with such changes.
- Ensured the reliability of deployed solutions by designing reliable solutions, troubleshooting problems, and engaging the appropriate people to solve problems.

- Provided lifecycle management of applications keeping the software and database versions and hardware platforms current.
- Maintained application roadmaps detailing the future state of the application portfolio.
- Managed and directed IT staff responsible for providing ongoing technical and application support to business units. Responsibilities included vendor management and seeking out new and innovative solutions
- Held monthly reviews of all application control to insure compliance with the business as usual (BAU) process.
- Collected new user requirements, plan and implement application changes by involving all relevant parties (e.g IT Infrastructure Services, other Service Delivery Groups, QA and Business).
- Developed the Longview Bulletin board under Microsoft DOT-NET Technology uses ASP.NET & C# and XML.
- Designed User interface, Architecture in (Longview bulletin board GUI) Screens.
- Developed secured single sign-on Login on Longview Bulletin board and Longview Launcher application. Developed Longview Launcher and Appraisal Win form exe and connecting to the Longview trading system. Developed and integrated Win-forms interface connecting web application through the Longview Trading system (developed win forms Appraisal exe).
- Developed and integrated win forms interface connecting LVTS to Web application automatically user long to the Longview Bulletin Board.
- Integrated client machines Appraisal exe and Launcher exe files and upgraded LVTS from 6.3.5 to 6.3.7 Version and Demonstrated application to Business users and internal management and training users.
- Performed Database Architecture in Sybase Database and SQL Server.
- Provided 24/7 Production support Longview Trading System & Line Data compliance and Longview Bulletin Board. On call support on trading hours brokers and business users (Created new accounts) and Application launcher Issues on Longview trading system, Line data compliance and the Longview Bulletin Board.
- Responsible for Production, QA and development (Servers, Windows 2003) Configuration, deployment and maintenance.
- Successfully upgraded from the Longview Trading system from 6.3.7 to 6.3.7.H on Bear Stearns, after merging again upgraded from Longview Trading (6.3.7.H) from Bear Stearns to JP Morgan Successfully upgraded from the Longview Trading system from 6.3.7.H to 72.0.1.7900 on JP Morgan Securities.
- Installed Longview trading system Middle tier and Gateway boxes (Longview Notification service, Done Trade Service, allocation upload service, trade conformation Services on 2003 and 2008 Servers).
- Upgraded from LVTS 6.3.7.H to LVTS7201 New Version on JPMS Environment.
- Gateway Longview Trading System, middle tier configuration (FIX session, COSMOS Service, Smart Order service on Win NT 2008 & 2003 Servers). 2008 Servers installation and configuration PROD, DR, UAT, and QA AND DEV Environments. Longview Bulletin Board upgraded from Visual studio 2005 to VS 2010. Build Deployment and IIS Server configurations.

**Environment:** Client/Server, Web, IIS, Windows XP, Windows NT, Microsoft Visual Studio.NET, ASP.NET, C#, ADO.NET, AJAX, HTML5, JavaScript, and Power point, XML, CSS, SOAP,JIRA,SVN, Rational clear case 10+ ,Mercury Tool, IIS 7.0, DBArtisen 8.1 and Sybase Database12.0 and Trading System (Line Data, the vendor developed clearing platform).

06/04 – 02/07

**Credit Suisse First Boston**

*Sr. Technical Analyst/Application Development Manager (Lead)*

- Designed, developed, tested and integrated Web based Deal Management System allows users to enter different types of deals related to equities, securities, etc. in which Credit Suisse plays different roles like Broker, Consultant etc. The deals are made for various public and private companies. The Deal Management System is intended for various locations across the world, which is connected via global intranet. Key features about this project are audit logging, encrypted data, encrypted search and Advanced search encrypted functionality, Fixed Income, Equity and Bond, Crystal Reports (watch Trades, restricted trades, over the wall, deal details), configuration management, centralized exception handling, and centralized data access, which is achieved by using Microsoft Application Blocks.

Environment: Client/Server, Web, IIS, Windows XP and Windows NT

Tools: Microsoft Visual Studio.NET, ASP.NET, C#, ADO. Net, HTML, JavaScript, and Visual Studio.NET, Power point, XML, CSS, SOAP, CruiseControl.NET, Mercury Tool, Crystal Reports 10.0, IIS, Clear case, DBArtisen 6.0, Toad, Oracle Database.

#### PRIOR EXPERIENCE:

##### **New York City Board of Education**

*Programmer/Analyst*

- Designed, developed and tested in New York High School's Scheduling project. This project was developed using the Microsoft .NET Environment. This project will facilitate school administrators of NYS High Schools to perform scheduling. The system works as follows; students' course data is entered into the system, after all the data is entered scheduling engine is run; the engine will then automatically schedule Periods, Days, Section, Class Room, Grade and Teachers automatically and reports using Crystal Reports and Actuate Reports.

**Environment:** Client Server, Web, IIS, Windows XP and Windows NT, Microsoft Visual Basic. Net, ASP.Net, C#, ADO.Net, HTML, Dream weaver, XML, SOAP, VISIO, VSS, JavaScript, VBscript, COM, Excel, MS Word IIS, Actuate e. Reports 6.0, Crystal Reports 8.5, automated testing and manual testing; IBM Mainframe DB2, BizTalk Server, Database SQL Server 2000 and Windows XP.

##### **I.T. Services – I Search Inc.**

*Sr. Administrator*

- Designed, developed and tested web based application for storing worldwide resume in database with Bell south, United Airlines, Honeywell Inc., Ocli, Siemens's, EBay, HFES Career center, Merck & co Inc. as clients. Search given username and password to above company Higher Officials, The people access the resumes, and they people higher the candidates online.
- Designed and developed web site using Asp, Visual Basic, Visual Interdev, VBScript, JavaScript, ADO'S, IIS, HTML, Perl, Vantive32, Clear Case, Home site 4.0,C++, Unix (Sun Solaris), XTerm, Crystal Reports, Windows NT, and SQL Server 2000,Oracle 8.0 backend Database Environment.

Environment: Client/Server, Web, IIS, Windows 2000 Professional and Windows NT, Microsoft. NET, ASP, HTML, ADO, ADO.NET VBscript, JavaScript, VSS, Visual Interdev 6.0, Crystal Reports 8.0, Vantive, Home site 4.0,Unix 2.5, Xterm, Clear Case, Perl, C++, SQL Server2000/7.0 and Oracle 8.0; Win runner 6.0; Manual test; Load Runner and Windows NT.

##### **Nuclear Power plant, San Clemente, CA**

Sr. Systems Analyst Programmer (Application Lead)

- Designed, developed in Nuclear Power plant (Ivara Management). This project was developed using Microsoft .NET Technology. The main Project was interfaced with Ivara management. The four modules of the project were developed in Microsoft C# technology. Developed custom interface to Ivara using C# dll coding and updating Ivara Asset numbers & criticality, Sys Engineering Code, Quality Class Code, Material management rules & ad-hoc Ivara reports.

**Environment:** Client/Server, Windows application, Windows 2000 Professional and Windows NT  
Microsoft Visual Studio.NET, ASP, NET, C#, vb.net, ADO.Net, Ivara 3.08, TOAD 7.3, Lotus

Notes,

Quest Software Toad, Visual Source Safe, MS Access 2002 and Oracle9i.6.0, VSS, FrontPage and Windows NT; Win runner 6.0; automated testing and manual testing

### **Phillip Morris**

*Sr. Web Developer*

- Analyzed, designed, coded and tested did rework and enhancements of Merit compensation Intranet Program (MCIP) system.
- Added new code to allow user to select distribution departments that needs to be displayed and build a list of employees in that department for merit processing.
- Modified the maintenance (add, edit, delete, list) code for maximum salary, bonus to allow for storing and displaying minimum and maximum salary for the grade, in addition to the midpoint salary.

**Environment:** IIS, Client/Server, Web, Windows 2000 Professional and Windows NT  
Tools: ASP, HTML, ADO, VBscript, JavaScript, SQL server 7.0, and Microsoft Visual Interdev, Crystal Re-ports 6.0, VSS, FrontPage and Windows NT; Win runner 6.0; automated testing and manual testing

### **EDUCATION/CERTIFICATIONS/TRAINING:**

- Bachelor of Engineering –Andhra University, India
- Polytechnic (L.C.E) – Diploma in Engineering, India
- P.G.D.C.A – Post Graduate Diploma in Computer Applications, India
- **Microsoft Certified Professional MCSD and MCP.**
- **Certified Professional ITIL (V.3)**
- Certified Associate in Project Management (CAPM).
- SAP R/3(ABAP, SD, FI/CO) -Functional
- AS/400(RPG, CL), IBM MAINFRAME (JCL, CICS, COBOL)
- Relational Databases, Certified Associate in Project Management (CAPM)
- Certified developing XML Web Services and Server Components
- Certified developing and Implementing Web Application (C#. NET, ASP.NET, VB.NET)
- Installing, Configuring and Administering Microsoft SQL Server
- Brain Bench Certification (HTML). Brain Bench Certification (ASP)



Melinda Pensinger



now joined with  
Springsted and Umbaugh



# MELINDA PENSINGER, CPA, CIA, CRMA

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November 24, 2019

Art Davis, Director  
Baker Tilly

Dear Mr. Davis:

I am submitting my application and resume for consideration for the City of Gainesville, Florida City Auditor position. I learned of the position as a current employee of the City of Gainesville.

I have worked for over 8 years in local government-in Finance, Internal Audit, and Internal Control-and prior to that I worked for 14 years in public accounting where audit clients included local governmental entities. I am currently enrolled in a Master's in Public Administration program; I am registered to graduate in December 2019. My motivation for enrolling in the MPA program is strong conviction about the role and responsibility of local government in enhancing the lives of its citizens, and to attain the credentials to teach undergraduate students the ability of internal audit to contribute to good governance.

In my position as Senior Internal Auditor at the Southwest Florida International Airport (as a member of the Internal Audit Department of the Lee County Clerk of Courts), I was responsible for implementing the International Standards for the Professional Practice of Internal Auditing in a previously nonaccredited department. Within a couple months of entering the position, I assumed the role of TeamMate Champion for the Internal Audit Department and developed internal procedures and templates for Internal Audit staff to use in making the transition. I completed the requirements for a Certificate of Airport Business Operations, in which I learned that an airport is comparable to a city, with its own police department, fire department, vehicle and maintenance department, as well as all of the other operating, administrative, and supporting departments that keep a city running.

At the airport, I worked with executive staff and department heads to conduct a risk assessment for the purpose of developing the annual Audit Plan in accordance with IIA standards. In addition, I introduced a quarterly follow up procedure to track and report on the implementation of audit recommendations.

My approach to reporting on audit findings is to reach mutual agreement with management on best practices that can efficiently and sustainably be implemented prior to issuing a report that focuses on future benefits to be realized through the implementation of new processes.

Thank you for reviewing my application and resume. I can also provide copies of audit reports and audit plans that I created, and a list of references, upon request. I look forward to hearing from you to speak further about the position and my experience and qualifications.

Sincerely,

Melinda Pensinger

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## HIGHLIGHTS – RELEVANT ACCOMPLISHMENTS

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Over 18 years of experience in public and government accounting, performing internal and external audits, financial reporting, performing risk assessment, developing policies and procedures, and implementing internal controls

### *As Internal Control Manager:*

- Coordinated follow-up with departments on 3 years of audit reports upon hire; presented management response to audit reports to the City Commission
- Developed policies and procedures for cash handling, timekeeping, grant administration, and prompt payment, among others, with stakeholder participation and collaboration
- Worked special assignment as Test Lead in ERP implementation project

### *As Senior Internal Auditor – Port Authority (SWFLA):*

- Created workpaper templates for audit team in transition to IIA standards for compliance and peer review; served as TeamMate Champion to assist audit team in the software implementation
- Conducted entrance & exit conferences with airport management, executives, Chief Internal Audit Officer, and the Lee County Clerk & Comptroller
- Issued understandable audit reports with recommendations agreed to and reviewed with management prior to issuance to achieve best practices
- Created and delivered a presentation, and worked with departments to complete risk assessments

### *As Senior Accountant:*

- Led a team of staff accounts to complete the Lee County CAFR; prepared airport standalone financial statements
- Developed tools to improve efficiencies in debt service administration
- Maintained reconciliations for Water & Wastewater and Port Authority funds, including fixed assets

### *As a Business Owner (L.A. Café & Coffee House 2005-2009):*

- Developed a business plan, secured an SBA loan, and designed and oversaw contractors for renovated space
- Created a diverse community event space; delivered excellent customer service and encouraged those skills for inexperienced employees

## RELEVANT WORK HISTORY

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<b>Internal Control Manager</b> City of Gainesville	March 2018 – Present
<b>Finance Specialist</b> Abuse, Treatment, and Counseling, Inc.	July 2017 – February 2018
<b>Senior Internal Auditor – Port Authority</b> <b>Senior Accountant</b> Lee County Clerk of Courts, Ft Myers FL	March 2014 – February 2017 August 2010 – March 2014
<b>Staff Accountant / Audit Manager</b> Stroemer Tuscan & Co/Tuscan & Co, CPAs, Ft Myers FL	September 2001 – May 2010
<b>Staff Accountant/Auditor</b> Briant & Girardin, CPAs	1998 – 2001

## EDUCATION

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<b>MPA</b> Program, graduating December 2019	Florida Gulf Coast University, Fort Myers FL
<b>B.S. Accounting</b> , summa cum laude	Hodges University, Naples, FL
<b>B.A. Philosophy</b> , magna cum laude, Phi Beta Kappa	University of the South, Sewanee, TN