

CITY OF GAINESVILLE, FLORIDA  
CITY AUDITOR

Umesh Dalal  
City Auditor/Inspector General, City of Richmond, VA

Kathryn Estelle  
Auditor, Osceola County, Kissimmee, FL

Kelly Hammond  
Office of the County Manager - Special Projects/Management Analyst, Frederick County  
Government, Frederick, MD

Carlos Holt  
Internal Audit Manager, City & County of Metropolitan Nashville, TN

Robin Howe  
Manager of Internal Controls/Assistant City Auditor, City of Seattle, WA

Magdy Mossaad  
Office of Internal Audit - Vice President Internal Audit (Chief Audit Executive), Jackson Health  
System, Miami, FL

Eric Palmer  
Director of Internal Audit, East Jefferson General Hospital, Metairie, LA

Scott Ward  
Assistant Supervisor of Business Services, Alachua County School District, Gainesville, FL

Steve Wolkomir  
Audit Manager/Bureau Chief, New Mexico Corrections Department (NMCD), Santa Fe, NM

## UMESH DALAL

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PO Box 4615, Glen Allen, VA, 23058, Cell (804) 432-5020

Email umesh.dalal1@aol.com

### PROFESSIONAL EXPERIENCE

2006 - present	City of Richmond, VA City Auditor/Inspector General
1994 - 2006	City of Arlington, TX City Auditor
1989 - 1994	City of Tempe, AZ City Auditor
1985 - 1988	City of Phoenix, A Internal Auditor III
1984 - 1985	Maricopa County Treasury, Phoenix, AZ Internal Auditor

### SALARY

Mr. Dalal reports a recent annual salary of \$145,000.

### EDUCATION

1977	B.S., Chemistry/Physics, Bombay University, Mumbai, Maharashtra, India
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**Umesh Dalal**, C.P.A, C.I.A, C.I.G, CITP, CGMA  
P.O. Box 4615, Glen Allen, VA 23058  
E-mail: umesh.dalal1@aol.com  
Tel: (804) 432-5020

December 29, 2014

S. Ren'ee Narloch and Associates  
2910 Kerry Forest Pkwy  
Suite D4-242  
Tallahassee, FL 32309

Dear Ms. Narloch:

Re: City Auditor position at City of Gainesville, FL

I am interested in the above position. Currently, I serve as the City Auditor for the City of Richmond. My department has produced high impact operational, financial and compliance audits to ensure accountability, efficiencies and effectiveness in the City operations. These audits have improved service delivery and quality of citizen services. In addition, I am responsible to oversee investigations of allegations of fraud, waste and abuse and administering the City's external audit contract.

During my career, I have managed internal audit operations at three organizations since March 1989. My result oriented, focused efforts have produced substantial improvements in internal controls and improved governance.

For over the past 25 years, I have worked with elected officials and government executives by providing them with detailed analyses to for decision making. During this period, I have gained an understanding of political process and learned to effectively work with it to contribute value. I have thorough knowledge of government operations that has allowed me to objectively research and analyze issues to find effective, innovative, and practical solutions.

I have enclosed my resume for your review and consideration. I am looking forward to an interview for the position. Meanwhile, if you need any additional information, please contact me.

Sincerely,

Umesh Dalal

**Umesh Dalal** B.Sc., CPA, CIA, CIG, CGMA, CITP

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**Personal Profile**

Mr. Dalal is a seasoned auditing professional and an avid advocate of transparency and accountability in government. A successful career dedicated to public service that has had a significant positive impact on the government operations, policies, and customer services. Result oriented, focused efforts have produced substantial improvement in internal controls, improved efficiencies, and deterred fraud waste and abuse of public resources resulting in savings of several million dollars in government resources.

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**Qualifications and Skills**

25+ years of audit management Strong Leader Professionally Competent Ability to work well with elected and appointed officials Ability to see big picture Strong Communication Skills Problem Solving Skills	Proficient in management of audits, investigations and policy analysis Technologically Astute  <b>Certifications:</b>  Certified Public Accountant (CPA)	Certified Internal Auditor (CIA) Certified Inspector General (CIG) Certified Information Technology Professional (CITP) Chartered Global Management Accountant (CGMA)
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**Professional Experience:**

**City Auditor / Inspector General**, City of Richmond, VA (*March 2006 through present*)

**City Auditor**, City of Arlington, TX (*December 1994 through February 2006*)

**City Auditor**, City of Tempe, AZ (*March 1989 through November 1994*)

**Internal Auditor III**, City of Phoenix, AZ (*October 1985 through August 1988*)

**Internal Audit or**, Maricopa County Treasury, AZ (*January 1984 through October 1985*)

Audit conducted in accordance with Generally Accepted Government Auditing Standards (Yellow Book):

<i>Operational/ Performance Audits</i>	<i>Evaluated efficiencies and effectiveness of the function audited. Audits under my management identified significant operational improvement opportunities and cost savings.</i>
<i>Financial Audits:</i>	<i>These audits examined effectiveness of internal controls and conformity with accounting standards.</i>
<i>Information Technology Audits:</i>	<i>Evaluated general and application controls. Verified integrity of network security and PCI readiness assessment.</i>
<i>Special Projects:</i>	<i>Special projects assisted the governing body and executive management of the City to determine the best course of action during complex decision making process.</i>
<i>Investigations:</i>	<i>As Inspector General of the City, conducted numerous investigations leading to either conviction of perpetrators or administrative actions up to terminations.</i>

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**Umesh Dalal, CPA, CIA, CIG, CGMA, CITP**  
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*Examples of impact of my work (Additional examples are available at <http://www.richmondgov.com/Auditor/reports.asp> :*

***Audits:***

- Identified non compliance with GASB 34, an accounting standard promulgated by the Government Accounting Standards Board, which resulted in misstatement in fixed assets values in the City's financial statements. Upon the City Administration request, the Auditor of Public Accounts evaluated and concurred with the City Auditor's conclusion that the City had not implemented GASB 34 appropriately.
- An operational review of the Retirement System identified \$370 million unfunded liability that raised questions about sustainability of the system unless additional funding was appropriated.
- Improvement in operational inefficiencies in the Finance Department leading to a potential for assessing and collecting of about \$5 million in additional annual revenues.
- Determination of a need for overall improvement the street infrastructure operations and maintenance backlog of \$277 million.
- Improved operational efficiencies and substantial savings in Public Works' garbage collection and fleet maintenance operations.
- Improvement in the City's information system network security and system implementation processes.
- A comprehensive study of the City's Juvenile Justice System that recommended ways to reduce recidivism and bring long term changes in juvenile offenders' behavior to divert them to more productive activities.
- Many enhancements in Procurement Function, Minority Business Development, the City's Ambulance Operation, Port Authority, etc.
- Police operational Review streamlined some of the processes and resulted in cost reduction
- Fire staffing analysis prevented substantial increases in personnel costs
- A review of 911 operations identified several operational issues and opportunities for streamlining the process.

***Special Projects:***

- At the City of Tempe, I worked on several projects in economic development area by reviewing expected economic impact of major development proposals. During this time, a non-descript downtown was transformed into a vibrant downtown. The economic development projects such as relocation of Chase Bank Credit Card operations, construction of a super-regional mall, and a \$500 million project on Rio Salado River man-made lake attracted many major businesses.
- At the City Council's requests, conducted a review of the Port of Richmond costs and the port's utilization that resulted in recommendations for future use of the port property.

***Investigations:***

- An investigation in Departments of Public Utility and Public Works identified overtime padding scheme. The investigation resulted in conviction of nine individuals. Currently, negotiations are underway for recovery of substantial overpayments from a contract involved in the investigation.
  - Investigations in the Department of Social Services identified the scheme of manipulation of court documents and facts to retain the vulnerable children in abusive homes just to portray the department's performance better than the actual performance. Major organizational changes resulted subsequent to this investigation.
  - An investigation of safety procedures in the Juvenile Detention Center identified numerous issues. The State of Virginia ordered closure of the detention center subsequent to this investigation.
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## **Audit Management Accomplishments**

### **Building a Successful and Competent Team**

Currently, the City Auditor's Office has diverse team with complementary skill sets that are useful in completing audits and projects that cover a wide spectrum of issues.

### **Successful Peer Reviews**

Similar to majority of local government audit departments, the City Auditor's Office follows Generally Accepted Auditing Standards (Yellow Book). The compliance with these standards is evaluated by an independent team of auditors from other localities. During the 24 year audit management career, received several unqualified opinions (full compliance).

### **Improved Efficiencies and Effectiveness**

Implemented audit project management (PENTENA) and data extraction (ACL) software that allowed audit team conduct their work efficiently and more comprehensively.

### **Resource for the City Council**

On numerous occasions, the City Auditor's Office assisted the City Council with timely and pertinent analyses that helped them in their decision making.

### **Management Interactions**

Discussed anticipated issues with the Chief Administrative Officer (City Manager) that allowed the administration to prepare corrective actions and eliminated an element of surprise.

### **Successful investigations function**

- **Fraud hotline:** Operated a fraud hot line to allow the City employees and citizens to notify incidents leading to fraud, waste, and abuse.
- **Smart phone application**  
This tool allowed citizens and employees to report relevant incidents to the City Auditor's Office using smart phones.
- **Interactive website**  
Operated interactive website that allows individuals to complain anonymously and yet keep ability to communicate with investigators.

### **Affiliations:**

Past President, Virginia Local Government Auditors Association, National Association of Local Government Auditor's Association Advocacy Committee and Conference Committee member, Member of Association of Government Accountants

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## KATHRYN ESTELLE

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200 S Banana River Drive, Lot E15, Merritt Island, FL, 32952, Cell (702) 743-1052

Email estellekat@inbox.com

### PROFESSIONAL EXPERIENCE

2010 - present	Osceola County, Kissimmee, FL Auditor
2009 - 2010	Comcast, Fort Myers, FL Customer Account Executive
2006 - 2008	City of Key West, FL Internal Auditor
2002 - 2006	Bechtel Nevada, Las Vegas, NV Senior Internal Auditor
2001 - 2002	Citadel, Communications, Las Vegas, NV Internal Auditor
1998 - 2001	Southwest Gas Corporation, Las Vegas, NV Internal Auditor
1996 - 1997	Gary Campbell, Las Vegas, NV Accountant/Bookkeeper
1996	Alex Logan Accountant
1988 - 1996	First Omni Bank, Buffalo, NY Senior Internal Auditor

### SALARY

Ms. Estelle reports a recent annual salary of \$60,000.

### EDUCATION

1988	B.S., Business Administration, Salisbury State University, Salisbury, MD
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**Kathryn Estelle, CIA, CRMA**

200 S Banana River Dr., Lot E15  
 Merritt Island, FL 32952  
 702-743-1052  
[estellekat@inbox.com](mailto:estellekat@inbox.com)

**Qualifications Summary**

Certified Internal Auditor with over 19 years of audit experience, including working in the Government, Utilities and Banking Industries. A keen eye for detail in analyzing critical financial and reporting to audit committees and regulatory agencies. Offers informed and objective solutions on improving efficiency and organization operations while maintaining full compliance with federal, state, and local regulations. Highly accomplished in multiple financial systems and the ability to build and maintain relationships.

**Areas of expertise include:**

- Internal Controls**
- Regulatory Compliance**
- Risk Management**
- Strategic Planning**
- Budgeting**
- Policy and Procedures Compliance**
- Setting up new internal audit departments**
- Administrator duties over automated work papers and data mining software**

**Professional Experience**

- Osceola County Kissimmee, FL** May 2010 to Present  
 Auditor  
 Present  
 Conduct performance, compliance and revenue audits conforming to generally accepted government audit standards. Write the audit program and audit procedures based on the risk assessment methodology and internal controls. Assisted with the completion of the risk assessment used to develop the audit work plan.
- Comcast, Fort Myers, FL** September 2009 to April 2010  
 Customer Account Executive  
 Answered phones in the Call Center to assist customers with their billing problems and troubleshoot their cable issues. Scheduled trouble calls and communicated with technicians to visit customer's service address if cable problems persist. Set up and added additional services at customer's request using the work order system. Collected on customers outstanding balances.
- City of Key West** June 2006 to August 2008  
 Internal Auditor  
 As the City's Auditor, set up a new Internal Audit Department and Audit and Finance Committee. Performed operational and performance audits. Performed special request audits as directed by the Mayor and City Commissioners. Perform process improvements using computer assisted analytical tool software.
- Bechtel Nevada Las Vegas, NV** June 2002 to April 2006  
 Senior Internal Auditor  
 Performed operational and compliance audits for a Federal government contract. Investigated allegations



of fraud, waste and abuse. As TeamMate Champion, performed administrator duties over automated work papers and libraries. Performed process improvements utilizing Six Sigma methodology. As Auditor in Charge, supervised other auditors on assigned audit duties.

**Citadel Communications Las Vegas, NV**  
2002

May 2001 to April

Internal Auditor

Set up a new Internal Audit Department. Performed operational, compliance and Information Technology audits for radio stations throughout the United States. Assisted external audits with transaction testing for the annual financial audit. Traveled approximately 25% of the time.

**Southwest Gas Corporation Las Vegas, NV**  
2001

June 1998 to April

Internal Auditor

Performed operational and compliance audits in operations departments. Assisted the external auditors with various audit matters. Traveled approximately 25% of the time to audit Southwest Gas divisions and construction subsidiaries. Prior to the internal audit department, worked in the external reporting department (April 1997 to May 1998). Prepared quarterly and annual financial reports sent to the SEC.

**Gary Campbell, CPA, LTD. Las Vegas, NV**  
Accountant/Bookkeeper

August 1996 to April 1997

Prepared monthly financial statements using Creative Solutions accounting software for multiple clients. Prepared state and federal payroll tax returns, accounts payable, payroll and bank reconciliations.

April 1996 to August 1996

Accountant

Alex Logan, CPA, LTD.

Prepared profit and loss statements on a monthly basis using DacEasy software. Other responsibilities included state and federal payroll tax returns, accounts payable, payroll and bank reconciliations.

September 1988 to January 1996

Senior Internal Auditor

First Omni Bank (Acquired by M&T Bank)

Planned audits for an \$8.8 million dollar bank, including audit schedules and related audit activities. Developed and revised audit programs. Managed multiple audits while supervising assigned audit staff. Assisted external auditors with interim and year end cycle transaction testing. Developed and prepared automated reports to achieve a manual labor savings hours of 80 hours per month. Performed audits using the COSO framework over internal controls.

## Education

**Salisbury State University, Salisbury, Maryland**  
Bachelor's Degree in Business Administration

## Certifications

**The Institute of Internal Auditors**

Certified Internal Auditor

Certification in Risk Management Assessment

Dale Carnegie Course Graduate

Six Sigma Yellow Belt

Knowledgeable in GAAP and GAAS.

Knowledgeable in GAGAS.

**Knowledgeable in COSO Framework.**

KELLY HAMMOND

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

Email kmh124@gmail.com

PROFESSIONAL EXPERIENCE

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

SALARY

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

EDUCATION

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

Kelly M. Hammond  
124 Copper Oaks Court  
Woodsboro, MD 21798  
240-674-7760  
[Kmh124@gmail.com](mailto:Kmh124@gmail.com)

January 12, 2015

Ms. Renée Narloch:

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

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

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

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

Sincerely,

*Kelly M. Hammond*

Kelly M. Hammond, CGAP, CRMA, CICA

Enclosure: Resume

**Kelly M. Hammond**124 Copper Oaks Court • Woodsboro, MD 21798 • 240-674-7760 • [kmh124@gmail.com](mailto:kmh124@gmail.com)

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**SUMMARY OF QUALIFICATIONS**

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

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

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

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

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

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

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

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

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

**Acting CAE/Director, March 2007 – October 2007**

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

**Management Analyst/Senior Auditor, June 1990 – November 2005**

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

**Junior Auditor, March 1990 – June 1990**

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

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

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

**VOLUNTEER POSITIONS**

**ALGA Peer Review Committee** (subcommittee of the ALGA Board), 2010 – present

**Region IV Peer Review Coordinator**, 2012 – present

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

**EDUCATION, CERTIFICATIONS, PROFESSIONAL ACTIVITIES**

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

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

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

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

References available upon request

## CARLOS HOLT

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2147 Maricourt Street, Old Hickory, TN, 37138, Cell (423) 512-0054

Email [clholt67@gmail.com](mailto:clholt67@gmail.com)

### PROFESSIONAL EXPERIENCE

2008 - present     City & County of Metropolitan Nashville, TN  
Internal Audit Manager

2004 - 2008        Inspector General SPAWAR Atlantic (DOD/USN), Charleston, SC  
Lead Auditor/Investigator

2004 - 2008        Park University, Charleston AFB, SC  
Adjunct Professor

2002 - 2004        Central Texas College, Camp Pendleton, CA  
Adjunct Professor

1983 - 2004        United States Marine Corps, Various Locations  
Expeditionary Services Officer (2003 - 2004)  
Head, Management Analysis & Control (2001 - 2002)  
Retail Services Officer/Contracting Officer (1999 - 2003)  
Fiscal Team Leader - Comptroller (1995 - 1999)  
Investment Account Executive - Baraban Securities Inc. - USMC (1990 - 1993)  
Various Positions (1983 - 1990)

### SALARY

Mr. Holt reports a recent annual salary of \$102,600.

### EDUCATION

2013                M.S., Accounting & Finance, University of Maryland, College Park, MD  
2009                B.S., Accounting, Columbia College, Columbia, MO  
1997                M.S., Administration, Central Michigan University, Mount Pleasant, MI  
1994                B.A., Finance, Columbia College, Columbia, MO



**Carlos Lee Holt, CPA, CFF, CIA, CFE** (423) 512-0054  
 2147 Maricourt Street, Old Hickory, TN 37138 clholt67@gmail.com

**Education**

<b>MS Acct &amp; Finance</b>	University of Maryland	May 2013
<b>BS Accounting</b>	Columbia College	July 2009
<b>MS Administration</b>	Central Michigan University	Dec 1997
<b>BA Bus - Finance</b>	Columbia College	Aug 1994

**Demonstrated Abilities**

- Audits – directs, manages and performs performance, compliance and financial audits; peer review team leader for GAGAS audit organizational assessments, utilizes Audit Command Language (ACL) and ERP systems such as JD Edwards *EnterpriseOne*. Intimately familiar with new COSO 2013 Framework on Internal Control.
- Communication – co-author of fraud book<sup>1</sup>; author of magazine and newspaper articles<sup>2</sup>; seminar speaker on fraud case studies and interview techniques at four different professional organizations (ACFE, AGA, ALGA, IIA), and adjunct professor.<sup>3</sup>
- Procurement – DOD Contracting Officer (\$10m warrant); contract audits; RFP writer; negotiates agreements and provisions, develops settlements. Works with federal and state grants to properly utilize funds and document accordingly.
- Strategic – Balanced Score Card development team; project origination and funding for military construction projects; outsourced several large non-core operations through contracting. Developed RFP for outsourcing some audit projects and consulting on others.
- Investigations – highly experienced fraud and misconduct investigator and consultant (>150 cases) at US Marine Corps business operations, SPAWAR, and Nashville, TN.
- Program design – a hotline program (including website and organizational instruction) for Metro Nashville; a fraud audit and inspection program for business operations at a large military base (29 Palms, CA); a fiscal team that trained fund administrators and oversaw their accounting entries for > \$200 million (Camp Pendleton, CA); a COSO based reporting program (including training and inspections).
- Leadership – successfully led a team of 47 persons (utilizing 25 vehicles) to provide services support to seven Marine Corps Battalions in an area the size of the state of WA for a nine-month period earning a Meritorious Service Medal; currently leads eight direct reports in internal audit and investigation functions; other mgmt. positions on resume.

<sup>1</sup> ACFE *Fraud Casebook: Lessons from the Bad Side of Business*, 2007 (Chapter 19). Publisher: Wiley & Sons, New Jersey  
<sup>2</sup> Marine Corps Gazette: *Selected Services in Postwar Iraq During Phase IV Operations*, March, 2004  
<sup>3</sup> Park University, Charleston, SC AFB satellite campus and Central Texas College satellite campus, Camp Pendleton, USMC

## ***Work History***

### **Internal Audit Manager – Metropolitan (City/County) Nashville, Tennessee (Feb 2008 - Present)**

- Oversight of performance audit plan, hotline program and investigations
- Created and implemented hotline program, mentor and train audit staff (8 direct reports)
- Acting Metropolitan Auditor as needed; conducts audit committee meetings
- Works weekly with department heads on recommendations and implementation status

### **Lead Auditor/Investigator – Inspector General SPAWAR Atlantic (DOD/USN) at Charleston, SC (Aug 2004 – Feb 2008)**

- Conducted performance and compliance audits
- Primary fraud and misconduct investigator
- Reconfigured COSO based internal control program at organizational level, key input for new US Navy-wide COSO system
- Recommended OMB-A123 changes included in Dec. 2004 release

### **Adjunct Professor – Park University (satellite campus), Charleston AFB, SC (2004 – 2008)**

- Taught accounting, finance and business courses

### **Adjunct Professor – Central Texas College (satellite campus), Camp Pendleton, CA (2002 – 2004)**

- Taught accounting and finance courses

## **United States Marine Corps Officer – Various Positions (1983 – 2004)**

### **Expeditionary Services Officer (Jan 2003 – Aug 2004)**

- Directed and led Marine Corps-wide expeditionary retail and services operations in support of all Marines and sailors (80K) in Kuwait and Iraq during first year of OIF
- Feedback and after-action input and suggestions from deployed operations resulted in doctrinal changes to expeditionary operational plans at the Marine Corps level
- Awarded a prestigious Meritorious Service Medal (MSM) after retirement

### **Retail Services Officer/ Contracting Officer (Feb 1999 – Jan 2003)**

- Head of military base retail and services operations with over 250 civilian personnel
- First Marine Corps Officer to obtain \$10 contracting warrant from HQ Marine Corps
- Reconfigured business operations through new contracts and strategic design
- Proposed and administered disciplinary actions for employee misconduct

### **Head, Mgmt. Analysis & Control - Marine Base, 29 Palms, CA (Jan 2001 – Jun 2002) <sup>4</sup>**

- Created and implemented inspection program for 20+ businesses operation functions
- Created COSO based internal control reporting and training program for business and morale functions

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<sup>4</sup> Note: split time between two positions in two offices

- Discovered, investigated and assisted prosecution of several major and numerous minor thefts and frauds

**Fiscal Team Leader – Comptroller, Marine Base, Camp Pendleton, CA (Nov 1995 – Jan 1999)**

- Accounting oversight of 40+ accounts (\$200 million per year)
- Directed a 10 member military and civilian staff in creation of new “Fiscal Team”
- Performed financial audits/inspections, applied corrections and retrained 40+ unit accountants (Camp Pendleton base TQM award 1996)

**Investment Account Executive (Stockbroker) – Baraban Securities, Inc. (later InterFirst Capital), Long Beach, CA (1990 – 1993) (simultaneous part-time position while in USMC)**

- Opened and administered Investment accounts, mutual funds; encouraged trading and promulgated investment ideas
- Held NASD Series 7 – General Securities license

## ***Memberships & Certifications***

**Current Certifications: CPA (TN license #21187), CFF, CFE, CIA**

**AICPA - American Institute of Certified Public Accountants**

- AICPA Certified in Financial Forensics (CFF)

**TSCPA - TN Society of CPAs**

- Governmental Committee Member (current since 2010)
- Certified Public Accountant (CPA)

**ALGA - Assoc. of Local Government Auditors**

- GAO (Yellow Book) and IIA (Red Book) Peer Review Team Leader (past 4 years)

**ACFE - Association of Certified Fraud Examiners**

- Coauthored ACFE fraud book in 2007
- Speaker at local ACFE events
- ACFE speaker for AGA events 2008
- Certified Fraud Examiner (CFE)

**IIA - Institute for Internal Auditing**

- Certified Internal Auditor (CIA)

**Six Sigma – Lean Six Sigma Green Belt**

## ***Military Service***

**USMC - United States Marine Corps – Honorable Discharge , Commissioned Chief Warrant Officer – Deployed Service: Desert Storm, Enduring Freedom, Iraqi Freedom**

**DOD “Secret” Security Clearance: 1990 – 2008**

## ROBIN HOWE

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4108 West Bertona Street, Seattle, WA, 98199, Cell (206) 397-7855

Email robincooksandsews@gmail.com

### PROFESSIONAL EXPERIENCE

- 2003 - present     City of Seattle - Office of the City Auditor, WA  
 Manager of Internal Controls/Assistant City Auditor
- 1989 - 2003        Eddie Bauer Corporation, Redmond, WA  
 Manager/Chief Auditor (1998 - 2003)  
 Staff Auditor/Senior Auditor/Assistant Manager (1992 - 1998)  
 Forecast Analyst (1990 - 1992)  
 Staff Auditor (1989 - 1990)
- 1987 - 1989        The Boeing Company, Seattle, WA  
 Internal Auditor
- 1985 - 1987        King County Auditor's Office, Seattle, WA  
 Management Auditor Intern

### SALARY

Ms. Howe reports a recent annual salary of \$108,000.

### EDUCATION

- 1987                M.A., Latin Studies, Tulane University, New Orleans, LA  
 1987                B.S., Biology & History, Louisiana Tech University, Ruston, LA  
 1984                B.S., Biology & History, Louisiana Tech University, Ruston, LA

December 26, 2014, 2013

S. Renee Narloch and Associates:

Please accept my attached resume in consideration for the City Auditor position with the City of Gainesville.

I believe I am well qualified for this position, with audit experience that includes serving as the chief auditor for a large retail company and government audit management experience with a large municipality, the City of Seattle. Currently, my audit duties include primary responsibility for utility (i.e., Seattle owns two municipal utilities - Seattle City Light and Seattle Public Utilities (water, wastewater, solid waste, drainage)), internal controls, and fraud auditing for our office.

My audit experience is quite extensive and includes experience in every level of auditing from entry-level staff auditor positions up to the chief auditor position. In addition to significant experience with retail audit and local government performance audit, I have also worked in audit in aerospace manufacturing. My role as a chief auditor position involved managing a small staff (up to 6 people), including an IT audit function. My background includes the following types of audit work: internal controls audits, operational audits, fraud and fraud risk audits, IT audits, compliance audits, and government performance audits. My specialty is identifying lost revenues and unnecessary expenses - things that directly impact the organization's "bottom line."

It has always been important to me to keep up with the audit profession and I have done that my entire career through ongoing training and education, and active participation in professional associations. I am currently a member and active participant of the Institute of Internal Auditors (IIA), the Association of Certified Fraud Examiners, the national and state associations for Certified Public Accountants, the Association of Local Government Auditors (ALGA), and the Government Finance Officers' Association. In the past, I have served as the President and Programs Committee Chair for our local Chapter of the IIA.

Please contact me if you are interested in discussing my credentials, experience, or interest in this position. Thank you so much for your time and consideration.

Sincerely,

Robin Howe, CPA, CFE, CIA, CISA, CGAP  
Manager of Internal Controls Audit, Assistant City Auditor  
City Auditor's Office  
City of Seattle  
700 5<sup>th</sup> Avenue, Suite 2410  
Seattle, WA 98104-4729  
w) 206.615.1131, h) 206.282.5978, cell) 206.397.7855  
[Robin.Howe@seattle.gov](mailto:Robin.Howe@seattle.gov), or [robincooksandsews@gmail.com](mailto:robincooksandsews@gmail.com)

## WORK EXPERIENCE

**ROBIN MARIE HOWE, CPA, CIA, CFE, CISA, CGAP**  
 4108 West Bertona Street - Seattle, Washington 98199  
[Robin.Howe@Seattle.Gov](mailto:Robin.Howe@Seattle.Gov), [robincooksandsews@gmail.com](mailto:robincooksandsews@gmail.com)  
 (206) 615-1131 (work)/(206) 282-5978 (home)/(206) 397-7855 (cell)

2003 – **Manager of Internal Controls, Assistant City Auditor**  
 Present Office of City Auditor, City of Seattle - Seattle, Washington

Serve as manager for internal controls and utility audits for the City Auditor's Office, a legislative audit function reporting to the City Council. Conduct and oversee audits of government processes involving executive agencies and all branches of government. Perform audits of business processes, including operational, internal control, and fraud audits.

- Lead **utility audit function** for office, including responsibility for auditing two municipal utilities – Seattle City Light and Seattle Public Utilities – that provide electricity, water, wastewater, solid waste, and drainage service to City residents. Revenues are over 1.4 billion annually. Supervise the work of one senior utility auditor and other staff as assigned.
- Lead **internal controls audit function** for office, including leading the risk assessment effort for the City Auditor's Office, supervising and conducting internal controls audits, and consulting on various internal control projects and questions.
- Lead **fraud auditing and fraud risk** project efforts for office, including supervising and conducting fraud audits, conducting fraud risk assessments, and consulting on fraud risks.
- Follow a COSO-based approach for reviewing **internal controls**, and review the following types of controls: protection of assets, compliance with laws/policies/procedures, integrity of management information, effectiveness of operations, efficiency of operations, and tone at the top.
- Focus audit efforts towards direct **bottom-line impact** to the City through the identification of lost revenues and unnecessary expenses.
- Communicate **controls issues** and recommendations for improvement to legislative and executive management via written reports and formal presentations, including televised presentations to City Council.
- Work with business client management to help resolve issues.
- Serve as internal controls expert and consultant for the office on all related matters.
- Serve as fraud auditing expert and consultant for the office on all related matters.
- Perform office liaison functions for the City of Seattle's external auditors. Regularly attend Opening and Closing meetings, and review audit reports for anything City Auditor's Office should take action on.
- Perform other consulting projects and investigations at the request of the City Council, City Auditor, and City department senior management.
- Stay current with accounting, audit, fraud, and utility industry developments through reading and participation in professional associations, training and networking with colleagues.

1992 – **Manager/Chief Auditor** (June 1998 to July 2003) and  
 2003 **Staff Auditor/Senior Auditor/Assistant Manager** (1992 to 1998),

Internal Audit Department, **Eddie Bauer Corporation**, Redmond, Washington

Eddie Bauer was a \$1.8 billion apparel and home furnishings retailer, with 650 stores, catalog and internet sales, and two international joint venture operations. As Manager and Chief Auditor, managed all aspects of the corporate internal audit function.

- Performed annual **Risk Assessments** of the entire company and used risk assessment to set annual audit plan. Presented annual risk assessment to Controls Committee (CFO, VP Controller, VP of IT, and VP of Loss Prevention) and obtained their input and approval of audit plan.
- Performed a Financial Disclosure Audit, and worked with the CFO and VP Controller to set up regular process for reviewing quarterly **SEC** reporting.
- Ensured the **annual audit program** was completed with the established budget and schedule.
- Performed **audit oversight responsibilities** and all phases of audits of business processes, including operational, IT, and accounting processes. All audits involved following financial transactions through to the general ledger and financial reports.
- Performed **Risk Assessments** as part of each audit project, to determine how best to focus limited resources to cover most critical areas. Focused on issues impacting revenues, expenses, customer service, efficiency and effectiveness, and brand image.
- Followed a COSO-based approach for reviewing **internal controls**.
- Regularly achieved monetary gains by **identifying unnecessary expenses and “lost” revenues** that were several times the annual audit department budget.
- Managed and coordinated the effort to assist the external auditors with the annual audit. Audit department provided 5-6 weeks of support work annually to in order to reduce audit fees. Audit staff worked under the direction of **KPMG**, and conducted entire sections of the audit program.
- **Managed** a staff of 5 professional auditors.
- Communicated **controls issues** and recommendations for improvement to executive management via written reports and formal presentations.
- Participated as team-member in several system development efforts and performed audits of several **IT** business processes.
- Initiated first discussions of Sarbanes-Oxley (**SOX**) at Eddie Bauer and met with senior financial management and external auditors. Developed the high-level SOX plan for the Spiegel Group and got approvals of **KPMG**, Eddie Bauer, and Spiegel Group management.
- Performed **special research and analysis projects** for management as requested.

1990 – **Forecast Analyst**, Marketing Department

1992 **Eddie Bauer Corporation** - Redmond, Washington

Provided support to Finance, Inventory Management, Distribution Centers and Call Centers.

- Forecasted sales and order volumes for catalog division.
- Monitored the daily performance of 25 annual catalog publications.
- Analyzed current and historical customer demand data, as well as circulation quantity, page counts and markdown percentages to assist in updating the weekly forecast.
- Prepared and presented official Forecast to executive management.
- Position involved extensive data analysis and highly proficient skills in spreadsheet software.

1989 – **Staff Auditor**, Controls Evaluation Services Department

1990 **Eddie Bauer Corporation** - Redmond, Washington

Worked in partnership with department management to establish new corporate internal audit function.

- Performed operational and financial audits of corporate functions.
- Reported results to executive management and worked with external auditors on annual Company audit.

1987 – **Internal Auditor**, The Boeing Company - Seattle, Washington  
1989

Performed compliance, financial, and operational audits in government defense contracting environment. Reported results to management.

1985 – **Management Auditor Intern**, King County Auditor's Office - Seattle, Washington  
1987

Assisted in conducting performance and operational audits of county government functions. Performed extensive data analysis.

## EDUCATION

1987 **Master of Business Administration**, University of Washington - Seattle, WA (1987).  
Major Areas of Study: **Operations Management**

1987 **Master of Professional Accounting**, University of Washington - Seattle, WA (1987).  
Major Areas of Study: **Management Accounting**

1984 **Bachelor of Arts**, University of Washington - Seattle, WA (1984).  
Major Areas of Study: History and Classics

## PROFESSIONAL CERTIFICATIONS & ACTIVITIES

- 2013 John Reid Fraud Interviewing Certificate  
2013 Certified Fraud Examiner (CFE)  
2012 Certified Public Accountant (CPA), Licensed by the Washington State Board of Accountancy, license #30454.  
2008 Certified Government Audit Professional (CGAP), Institute of Internal Auditors  
2004 Accreditation in Internal Quality Assessment Validation – by the IIA. Performed QA review of Rockwell Collins Internal Audit for IIA in 2004, and Memphis Light, Gas, & Water in 2007.  
2001-06 Programs Co-Chair— Institute of Internal Auditors (IIA) Puget Sound Chapter (Active member of the Institute and local Puget Sound Chapter since 1987; Served as Chapter Co-President for '05/'06 chapter year)  
1995 Certified Information Systems Auditor (CISA), Institute of Systems Audit & Control Association  
1988 Certified Internal Auditor (CIA), Institute of Internal Auditors  
Memberships: American Institute of Certified Public Accountants, Washington State Society of CPA's, Institute of Internal Auditors, Association of Local Government Auditors, Association of Certified Fraud Examiners, Government Finance Officers Association, American Public Power Association.



## MAGDY MOSSAAD

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7389 Bolton Way, Inver Grove Heights, MN, 55076, Cell (651) 470-1362

Email [mossaad.magdy@gmail.com](mailto:mossaad.magdy@gmail.com)

### PROFESSIONAL EXPERIENCE

- 2014 Jackson Health System, Miami, FL  
Office of Internal Audit - Vice President Internal Audit (Chief Audit Executive)
- 2010 - 2014 City of Minneapolis, MN  
Office of Internal Audit - Director of Internal Audit (Chief Audit Executive)
- 2000 - 2010 Mayo Clinic, Rochester, MN  
Internal Audit Services - Senior Auditor
- 1997 - 2000 Bolton Square Hotel Company, Cleveland, OH  
Accounting Department - Senior Accountant
- 1988 - 1997 MHS Hospital Management & Operations, Riyadh, Saudi Arabia  
Head of Corporate Finance (Chief Financial Officer) (1994 - 1997)  
Head of Internal Audit Department (1988 - 1994)
- Al - Kharashi Certified Accountants & Auditors, Inc., Riyadh, Saudi Arabia  
Audit Services - Audit Manager
- Jolie Ville Hotel (Movenpick), Cairo Egypt  
Income Auditor
- Dr. Hana Yousef Hana Accounting Office, Cairo, Egypt  
Auditor

### SALARY

Mr. Mossaad reports a most recent annual salary (City of Minneapolis) of \$100,000.

### EDUCATION

- 2008 M.B.A., Business Administration, University of Minnesota, Minneapolis, MN  
1997 B.S., Accounting, Cairo University, Cairo, Egypt

Greetings,

Please find attached a copy of my resume for the City Auditor position. I am bilingual, and I have slightly over 30 years of experience in the fields of Finance, Accounting, Fraud Investigation, and Auditing in both the Middle East and America. I worked for three and half years as the City Auditor for the City of Minneapolis, Minnesota. Also, I have 10 years of experience in the Internal Audit of Mayo Clinic, a globally recognized healthcare organization with more than 60,000 employees and \$8B in revenue. Most recently, I was the VP Internal Audit of Jackson Health System (owned by Miami-Dade County) in Miami, Florida. In addition to the International Professional Practices Framework of the Institute of Internal Auditors (the Standards), I'm familiar with the Government Audit Standards (the yellow book).

Apart from these work related tasks, I participate in other extra curricular activities related to training and education:

- I volunteer to the Institute of Internal Auditors (IIA) as an instructor to teach and train all levels of internal auditors (entry level to Chief Audit Executives). Below are examples of courses I have facilitated/taught:
  - Internal Audit Quality Assessment.
  - Best Practices in Internal Audit.
  - Tools and Techniques for beginning auditors.
  - Tools and Techniques for Audit Managers
  - Communication Skills for Auditors.
  - Operational Auditing: An Introduction Course and the Advanced Course.
  - Control Self-assessment: An Introduction Course and the Facilitation Skills Course.
  - Risk-based Auditing: A Value Add Proposition.
- Served as an instructor at the University of Minnesota's School of Continuing Education, to review internal audit practice standards, accounting, and leadership & communication skills with prospective CIA exam candidates – a preparation course to help candidates gain knowledge and pass the CIA test.
- Served as an instructor at the Minnesota School of Business; teaching various Accounting, Auditing, Management, and Leadership courses for undergraduate students.
- Co-presented on "Control Self-Assessment" in 2008 at the National Conference of the Association of Healthcare Internal Auditors, Inc. (AHIA).
- Presented Enterprise Risk Management — Integrated Framework (COSO ERM) in 2005 to the Southern Minnesota Chapter of the Institute of Management Accountants.
- I also volunteered to the IIA and participated as a team member who performed two Quality Assessment reviews.

I look forward to hearing from you, and please call me if you have any questions.

Thank you, Magdy

7389 Bolton Way  
 Inver Grove Heights, MN 55076  
 Cell: (651) 470-1362

**Magdy S. Mossaad, MBA, CIA, CMA, CCSA, CFE, CRMA, CGAP, CPA** Email: [mossaad.magdy@gmail.com](mailto:mossaad.magdy@gmail.com)

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#### QUALIFICATIONS PROFILE:

- Finance, Business, and Auditing professional with a demonstrated history of quality and service excellence.
- Information sharing, personal and professional development, visualizes the big picture, yet consistent attention to details.
- Strong communication, interpersonal, analytical and organizational skills, and highly adaptable.
- Experience in data and process analysis, client relations, control self-assessment facilitation and project management.
- Internal, external and fraud auditing / investigation.

#### PROFESSIONAL EXPERIENCE:

##### **Jackson Health System – Miami, Florida**

**Jan 2014 – Oct 2014**

*A nonprofit academic medical system with more than 10,000 employees and more than \$1.5B in revenue offering high quality care owned by Miami-Dade County.*

##### **Office of Internal Audit – Vice President Internal Audit (Chief Audit Executive)**

- Re-established Internal Audit Department to be a world-class one:
  - Developed the Internal Audit Department Policies and Procedures Manual based upon the International Professional Practices Framework established by the Institute of Internal Auditors (The IIA). The requirements to meet the quality assurance and improvement program for both internal and external assessments were built into the Manual.
  - Evaluated various data mining software, and selected IDEA.
  - Evaluated, selected, and implemented audit management software, TeamMate.
  - Re-developed job descriptions for the audit team
- Developed an Internal Audit strategic plan that is aligned with Jackson Health System Strategic Plan:
  - Developed mission and vision of Internal Audit
  - Performed SWOT (Strengths, Weaknesses, Opportunities, and Threat) analysis for Internal Audit, and developed plans to address the additional skills/enhancements needed for the audit team:
    - A plan for team development and training
    - A plan for additional certifications for the audit team
    - A plan to prepare for external quality assessment for Internal Audit.
  - Developed a balanced scorecard for Internal Audit to be used as Key Performance Indicators
  - Developed a three-year risk-based audit plan that is aligned with Jackson Health System Strategic Objectives, Key Auditable Risks and improvements initiatives.
- Oversaw complex audits in a highly dynamic, political environment.
- Directed the Internal Audit Department consulting, compliance and assurance services to the various Jackson's departments and entities.
- Reported, on a bi-monthly basis, to the Audit and Compliance Sub-committee the activities of the Office of Internal Audit on emerging risk and control issues.
- Developed the audit team through informal and formal mentoring, coaching activities to prepare them for the next level.
- Built excellent relationships and partnerships with all levels: Board, senior executive, management, and employees within the Jackson, including affiliated entities and external auditors.

##### **City of Minneapolis – Minneapolis, Minnesota**

**Jun 2010 – Jan 2014**

*The most inhabited city in Minnesota with a governing budget of \$1.4B and about 4,000 employees*

##### **Office of Internal Audit – Director of Internal Audit (Chief Audit Executive)**

- Established a world-class Internal Audit Department
  - Introduced the Internal Audit function to City leaders and management.
  - Developed the Internal Audit Department Policies and Procedures Manual (i.e. policies, procedures, templates, etc), based upon the International Professional Practices Framework established by the Institute of Internal Auditors. The requirements to meet the quality assurance and improvement program for both internal and external assessments are built into the Manual.
  - Evaluated various data mining software, and selected ACL.
  - Evaluated, selected, and implemented audit management software, AutoAudit.
  - Developed job descriptions for audit team and recruited the audit team.
  - Established an Internal Audit Department internship program for two undergraduate student interns.

**Magdy S. Mossaad, MBA, CIA, CMA, CCSA, CFE, CRMA, CGAP, CPA (651) 470-1362**

**Page two**

- Oversaw complex audits in a highly dynamic, political environment.
- Developed a three-year risk-based audit plan through co-operation with KPMG.
- Directed the Internal Audit Department consulting, compliance and assurance services to the City's various departments.
- Reported, on a quarterly basis, to the Audit Committee the activities of the Internal Audit Department, on emerging risk and control issues.
- Developed the audit team through informal and formal mentoring, coaching activities to prepare them for the next level.
- Built good relationships and partnerships with all levels of leadership, management, and employees within the City, including affiliated boards and external auditors.
- Had responsibilities for hotline calls related to fraud.

**Mayo Clinic - Rochester, Minnesota**

**Apr 2000 – Jun 2010**

*A worldwide leader in healthcare with more than 60,000 employees and more than \$8B in revenue supporting excellence in medical care, research, and education.*

**Internal Audit Services – Senior Auditor**

- Conducted ongoing risk assessment of various Mayo Clinic areas to determine risk exposures.
- Participated in developing the department's audit plan and audit approach to address high risk areas.
- Planned and executed financial, operational, and compliance audit engagements, including risk assessments, design of audit programs, time budgets, engagement letters and development of audit techniques to achieve the audit objectives.
- Supervised audit team to ensure quality standards are followed and overall objectives are met as well as completed and delivered performance evaluations for each team member.
- Supervised/performed, in addition to financial and operational audits, a variety of compliance audits.
- Communicated improvement opportunities and negotiated remediation plans with business area management.
- Investigated frauds, including data collection and analysis, interviews, work with the Legal Department, Human Resources, banks, and outside authorities, as appropriate.
- Facilitated process improvement and internal controls documentation and testing (similar to Sarbanes-Oxley) workshops.
- Trained department staff on various technical and managerial topics in both large and small group settings.
- Performed presentations to broad Mayo Clinic audiences and professional associations.
- Played a key role in preparing Mayo Clinic Internal Audit Services for a successful quality assessment review (peer review) performed by The IIA.

**Bolton Square Hotel Co. - Cleveland, Ohio**

**Nov 1997 – Apr 2000**

*A subsidiary company of the Cleveland Clinic Foundation.*

**Accounting Department – Senior Accountant**

- Participated in management's month and year-end closing activities and tax compliance.
- Supervised professional and clerical staff.

**PRIOR EXPERIENCE:**

**MHS Hospital Management & Operations – Riyadh, Saudi Arabia**

*A healthcare management company responsible for managing six hospitals.*

**Head of Corporate Finance (Chief Financial Officer) (Sep 1994 - May 1997)**

- Established and maintained efficient and effective financial operations and controls to ensure the short and long-term financial viability of the company.
- Developed and enhanced capital and operational budgets.
- Analyzed, evaluated, and advised on business-investment opportunities and cash management.
- Supervised finance department managers and staff.

**Head of Internal Audit Department – (May 1988 - Aug 1994)**

- Established the Internal Audit department of the company, and developed the Internal Audit department vision, mission, and charter.
- Prepared internal audit department policies and procedures manual consistent with IIA standards to guide auditing staff.

**Magdy S. Mossaad, MBA, CIA, CMA, CCSA, CFE, CRMA, CGAP, CPA (651) 470-1362**

**Page three**

- Directed Internal Audit department's efforts to provide reasonable assurance of accuracy and reliability of reported financial and non-financial information, efficiency, and effectiveness of company's operation, safeguard of assets, and compliance with internal policies, procedures and government laws and regulations.
- Performed annual risk assessment for the development of a risk-based annual audit plan approved by the board (Audit Committee).
- Led initiative to review, and recommend improvements to existing and/or new proposed processes and controls to ensure exposures are identified and managed for company's various activities.
- Identified audit tools, best practices, and audit steps to ensure audit objectives were met.
- Managed and participated in all aspects of the audit activities (planning the audit, performing fieldwork, communicating results and follow-up with management to ensure completeness of management action plans), according to the IIA standards.
- Recruited, managed, trained, coached, and developed internal audit staff.
- Presented audit results to management, executives, and the board of directors.
- Built and maintained strong relationships with key internal and external business stakeholders: board of directors, executive, senior management, employees, and the company's external auditors.

**Al-Kharashi Certified Accountants and Auditors, Inc., Riyadh, Saudi Arabia**

*A national Public Accounting Firm.*

**Audit Services – Audit Manager**

**Jolie Ville Hotel (Movenpick), Cairo, Egypt**

*A five star hotel chain headquartered in Switzerland.*

**Income Auditor**

**Dr. Hana Yousef Hana Accounting Office, Cairo, Egypt**

*A national Public Accounting Firm.*

**Auditor**

**EDUCATION:** Master of Business Administration (MBA) – University of Minnesota  
BS Accounting – Cairo University – Cairo, Egypt

**LICENSURE / CERTIFICATIONS:** Certified Public Accountant (CPA)  
Certified Internal Auditor (CIA)  
Certified Management Accountant (CMA)  
Certification in Control Self-Assessment (CCSA)  
Certification in Risk Management Assurance (CRMA)  
Certified Fraud Examiner (CFE)  
Certified Government Auditing Professional (CGAP)

**LANGUAGES:** Fluent speaker, reader, and writer of English  
Fluent speaker, reader, and writer of Arabic

**VOLUNTEERING AND TEACHING ACTIVITIES:**

- Volunteer instructor for the Institute of Internal Auditors (The IIA) to facilitate variety of courses: Internal Audit Quality Assessment, Tools, and Techniques for New Auditors, Tools, and Techniques for Audit Managers, Operational Audit, Management, and Leadership Skills for Internal Auditors, as well as Best Practice in Internal Auditing.
- Volunteered for The IIA as a member of a quality assessment review team for a Fortune 100 equivalent.
- Volunteered as a member of the Board of Governors for The IIA Twin Cities Chapter, Minnesota
- Prior faculty member for accounting and auditing coursework at local college and for the University of Minnesota - College of Continuing Education.

ERIC PALMER

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4113 Green Acres Road, Metairie, LA 70003, Cell (404) 483-2692

Email eric\_palmer@hotmail.com

PROFESSIONAL EXPERIENCE

- 2013 - present     East Jefferson General Hospital, Metairie, LA  
Director of Internal Audit
  
- 2011 - 2013        First Data Corporation, Atlanta, GA  
Audit Manager
  
- 2004 - 2011        City of Atlanta - City Auditor's Office, GA  
Audit Manager
  
- 2001 - 2004        Georgia Department of Audits, Atlanta, GA  
Management Analyst

SALARY

Mr. Palmer reports a recent annual salary of \$105,000.

EDUCATION

- 1997                MA, Latin Studies, Tulane University, New Orleans, LA
- 1995                B.S., Biology & History, Louisiana Tech University, Ruston, LA

4113 Green Acres Road  
Metairie, LA 70003  
[eric\\_palmer@hotmail.com](mailto:eric_palmer@hotmail.com)

December 30, 2014

2910 Kerry Forest Parkway  
Suite D4-242  
Tallahassee, FL 32309

Dear Ms. Narloch,

I would like to be considered for the Gainesville City Auditor position advertised on the IIA's website. My resume is included.

My qualifications for the position include over 12 years of experience auditing and managing audits in the public area, seven of which were with the City of Atlanta. I hold the Certified Internal Auditor (CIA) designation in addition to several other professional certifications such as the CFE, CISA, and CGAP. My public audit experience includes Atlanta's water utility, airport, and multiple city departments and services. Working under both Government Auditing Standards and the International Professional Practices Framework, I have participated in peer reviews and designed policies to adhere to those standards. I also bring an understanding of the information technology risks and controls necessary to address future challenges.

I appreciate your time and look forward to talking with you further either by email or phone.

Thank you,

Eric Palmer

## Eric Palmer, CIA, CISA, CFE, CTGA

4113 Green Acres Road  
 Metairie, LA 70003  
 (404) 483-2692  
 eric\_palmer@hotmail.com

### Work History

#### **Director of Internal Audit, 2013 to Present**

East Jefferson General Hospital

Responsible for the internal audit function, including creating policies, designing the quality assurance system, risk assessment, audit planning, budgeting, and supervision of audit work.

#### **Highlights**

- Improved efficiency of department operations and reduced annual budget by \$150,000 in the first year
- Created performance measures for the department and improved communication with management
- Revised enterprise risk assessments to focus on strategic risks
- Supervised and designed audits of IT, revenue cycle, RAC recoupment, compliance with state and local laws
- Managed network vulnerability scanning and communication of risk
- Redesigned assessment of employed physician compliance with federal law and employee fraud risks

#### **Audit Manager, 2011 to 2013**

First Data Corporation

Duties include managing IT and operational audits, working with management to identify controls and implement recommendations, assessing risks and designing test steps, training and supervising staff

#### **Highlights**

- Evaluated IT controls over new mobile commerce product and mobile device management
- Reviewed IT security controls over vital infrastructure and processing
- Assessed compliance with internal policy and best practices for controls over applications, interfaces, access management, disaster recovery, and log reviews
- Understanding of PCI, PIN security, cryptography, data privacy, web application security
- Increased transparency of internal processes and operational relationships
- Supervised audits of payroll, compensation practices, hiring, and termination processes

#### **Audit Manager, 2004 to 2011**

City of Atlanta City Auditor's Office

Duties include managing multiple projects and staff, supervising audit work, writing performance evaluations, planning projects and budgets, creating risk assessments, communicating with executive management about projects and findings

#### **Highlights**

- Supervised a review of an unexpected \$70 million budget shortfall
- Audited and managed audits of multiple city departments and services, including utilities, police, fire, courts, fleet services, procurement, IT, grants administration, workforce development, indirect cost allocation, project management, and potential fraud investigations
- Managed reviews of large-scale construction programs
- Reviewed compliance with federal, state, and local laws and regulations
- Managed work of outside contractors



**Management Analyst, 2001 to 2004**

Georgia Department of Audits

Duties include analysis of operations to improve efficiency and effectiveness, ensuring compliance with laws and regulations, writing reports of audit findings

**Highlights**

- Created a contract management best practices guide used by state agencies
- Used data mining to identify non-compliance with healthcare regulatory guidelines
- Assessed the sufficiency of several specialized state funds

**Other Relevant Experience**

- Former Vice President of membership for the Atlanta ISACA chapter and current Board Member of both the New Orleans IIA and ISACA chapters
- CISA exam writer and member of the CISA test enhancement subcommittee
- Speaker at training sessions for ISACA, IIA, and Association of Government Accountants on topics such as the OWASP Top 10, PIN Security auditing, IT general controls, and Contract Auditing
- CISA review course instructor
- Part of peer review team to evaluate compliance with audit standards

**Skills**

- Understanding of network penetration testing methodology, risks, and techniques
- Proficient in the use of Microsoft Office suite (Word, Excel, PowerPoint, Access, Visio)
- Strong working knowledge of contracts and construction controls
- Intermediate Spanish (Conducted interviews with Mexican officials and translated for doctors in Honduras)

**Certifications**Certified Internal Auditor (**CIA**), Institute of Internal AuditorsCertified Information Systems Auditor (**CISA**), Information Systems Audit and Control AssociationCertified Fraud Examiner (**CFE**), Association of Certified Fraud ExaminersCertified TG-3 Auditor (**CTGA**), STAR, Pulse and NYCE networks

COBIT 5 Foundation, Information Systems Audit and Control Association

**Publications**Analyzing Contracts, *Internal Auditor* August 2010Using ACL and Benford's Law to Identify Red Flags for Fraud, *ALGA Quarterly* Summer 2011**Education****Master of Arts**, Latin American Studies, Tulane University, 3.66 GPA

Honors include Tinker Grant recipient and fellowship

**Bachelor of Science**, Biology and History, Louisiana Tech University, 3.45 GPA

Honors include scholarship, Gamma Beta Phi honor society, Alpha Epsilon Delta honor society, pre-med externship in San Luis Potosi, Mexico

## SCOTT WARD

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1212 Yorktown Glen, Lake City, FL, 32025, Cell (386) 984-7334

Email tsward28@gmail.com

### PROFESSIONAL EXPERIENCE

- 2004 - present     Alachua County School District, Gainesville, FL  
Assistant Superintendent of Business Services (2013 - present)  
Chief Financial Officer (2004 - 2013)
- 1998 - 2004        Office of the Auditor General, Lake City, FL  
Lead Senior Auditor

### SALARY

Mr. Ward reports a recent annual salary of \$103,000.

### EDUCATION

- 1996                B.S., Accounting, University of North Florida, Jacksonville, FL

Scott Ward  
1212 SW Yorktown Gln.  
Lake City, FL 32025  
January 12, 2015

Dear Ms. Narloch:

I am writing in response to the brochure for the City of Gainesville's Auditor position. As a former government auditor and an experienced and successful Assistant Superintendent of Business Services and Chief Financial Officer for the Alachua County School Board, I exceed all of the qualifications listed in the brochure.

I am a Certified Public Accountant possessing eight (8) years governmental auditing experience. I have over ten (10) years' experience as a Chief Financial Officer for the School Board of Alachua County. As a Lead Senior Auditor with the State of Florida Auditor General's Office and as the Chief Financial Officer with Alachua County School Board, I have the experience to both audit and manage external audits. I have demonstrated principles and practices of administration and supervision of a Financer Department as well as multiple departments under Business Services including Budget, Risk Management, Purchasing, Transportation, Food Service, and Facilities. I have over ten years' experience assisting and directing the preparation of the School Board of Alachua County's \$316 million budget.

I look forward to further discussing how my experience, knowledge, and expertise, can be beneficial to the City of Gainesville. If you have any specific questions about my qualifications please contact me at (386) 984-7334.

Sincerely,



Scott Ward, CPA

**SCOTT WARD, CPA**  
1212 Yorktown Glen, Lake City, FL 32025  
386-984-7334  
tsward28@gmail.com

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**QUALIFICATIONS**

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- **Certified Public Accountant** with seventeen years’ governmental accounting experience, including ten years directing and managing a finance department.
- Responsibilities have encompassed preparation of financial and compliance audits of district school boards; preparation of financial statements for district school boards and non-profit agencies; and supervision of finance and payroll staff.
- Supervises the development, presentation, and monitoring of the district’s \$316 million annual budget; development of financial policies and procedures at the district and school levels; the development and implementation of the various financial and administrative systems.
- Recognized by supervisors for completing assignments in an efficient, timely manner; communicating, motivating and supporting staff; and for a sincere, professional attitude.

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**PROFESSIONAL EXPERIENCE**

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**Assistant Superintendent of Business Services** **July 2013-Present**  
 Alachua County School District, Gainesville, FL

- Direct Supervisor of the following positions: Chief Financial Officer, Director of Budget, Chief Information Officer, Director of Purchasing, Executive Director of Facilities, Director of Transportation, Director of Food Service, and Risk Manager.
- Plan, administer, and control budgetary and financial activities of the district.
- Present annual budgets to board members, administration, and public through budget workshops, Truth in Millage advertisements, and public hearings.
- Presents financial and budgetary information to bargaining teams and board members through negotiations and executive sessions.

**Chief Financial Officer** **August 2004-June 2013**  
 Alachua County School District, Gainesville FL

- Supervision of the district’s finance, accounts payable, payroll, and benefits departments.
- Plan, administer & control financial activities of schools & departments.
- Responsible for internal & external reporting of fiscal operations.
- Financial oversight of the district’s direct support organizations.

**Lead Senior Auditor** **January 1998-July 2004**  
 Office of the Auditor General, Lake City, FL

- Financial & Compliance audits of district school boards.
- Determined accuracy of school board’s financial records and compliance with applicable rules, laws, regulations and policies.
- Presented oral & written reports of findings and recommended corrective measures to district officials.

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**EDUCATION, PROFESSIONAL REGISTRATION**

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**Actively Licensed Certified Public Accountant**  
**Bachelors of Science In Accounting** — University of North Florida

## IRWIN "STEVE" WOLKOMIR

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4000 La Carrera #313, Santa Fe, NM, 87507, Cell (352) 360-8296

Email [stevewolkomi@gmail.com](mailto:stevewolkomi@gmail.com)

### PROFESSIONAL EXPERIENCE

- 2013 - present     New Mexico Corrections Department (NMCD), Santa Fe, NM  
Audit Manager/Bureau Chief
  
- 2012 - 2013       Self Employed, Leesburg, FL  
Consultant
  
- 2008 - 2011       Lake County School (LCS) District, Tavares, FL  
School District Auditor
  
- 2004 - 2007       Citizens Property Insurance Corporation (CPIC), Tallahassee, FL  
Director of internal Audit & Deputy Chief
  
- 2002 - 2004       Consolidated City/County of Carson, NV  
City Internal Performance Auditor
  
- 2000 - 2011       City of Lynchburg, VA  
Financial Services Director
  
- 1997 - 2000       Christian Coalition of America (CCA), Chesapeake, VA  
Chief Financial Officer
  
- 1987 - 1997       Department of the Navy (DON) Resale Systems, Virginia Beach, VA  
Director of Internal Audit (1995 - 1997)  
Various Management Positions (1987 - 1995)
  
- 1986 - 1987       Finalco Group, Inc., McLean, VA  
Director of Internal Audit
  
- 1984 - 1986       Fairchild Industries, Inc., Dulles, VA  
Corporate Audit Manager
  
- 1979 - 1984       The Charter Company, Jacksonville, FL  
Audit Manager, Supervisor & Senior
  
- 1973 - 1979       Various Positions, Chicago IL & Atlanta, GA  
Various Management Positions

SALARY

Mr. Wolkomir reports a recent annual salary of \$83,500.

EDUCATION

1973            B.S., Accounting, University of Illinois, Urbana, IL

**CURRICULUM VITAE (CV)  
TO APPLY FOR THE CITY OF GAINESVILLE, FL.  
CITY AUDITOR POSITION**

**Prepared by: Candidate I. Steve Wolkomir**

**I. Steve Wolkomir - CPA**  
4000 La Carrera #313  
Santa Fe, NM 87507  
352-360-8296 (Cell)  
[stevewolkomir@gmail.com](mailto:stevewolkomir@gmail.com)  
[stevewolkomir@yahoo.com](mailto:stevewolkomir@yahoo.com)

January 2, 2015

*To whom it may concern -  
for review and consideration.*

To whom it may concern,

As a CPA and seasoned internal audit professional whose career began in a Big 8 CPA firm in Chicago, please review this cover letter along with my resume and attachments (i.e., either attached or available upon request) to apply for your client's City Auditor position.

My **CV TABLE** on the last page shows my documents that either can be viewed with this application or are available upon request. I believe that these documents will illustrate my broad bandwidth of experiences and KSA's.

**Degree, credentials and affiliations.** I have a BS Accounting degree from the University of Illinois @ Chicago with honors and distinction in accounting. In addition, I have both an Illinois CPA certificate and current Illinois Registered CPA license, having passed the exam on my first attempt. As an internal audit professional;

- I am a long standing active member of the Institute of Internal Auditors (IIA) and I have closely followed IIA Standards (e.g. developing a risk based internal audit plan, etc.) and the IIA Code of Ethics. I am also a long standing member of the Association of Local Government Auditors (ALGA),
- I also have followed applicable Government Auditing Standards (GAS) where applicable (e.g. in executing performance audits and reviews, providing non-audit services, etc.).

**Experiences.** 30+ years of management experiences in internal audit, finance and accounting and management consulting; 17 of which in internal audit management with 12 as chief auditor. Of these years;

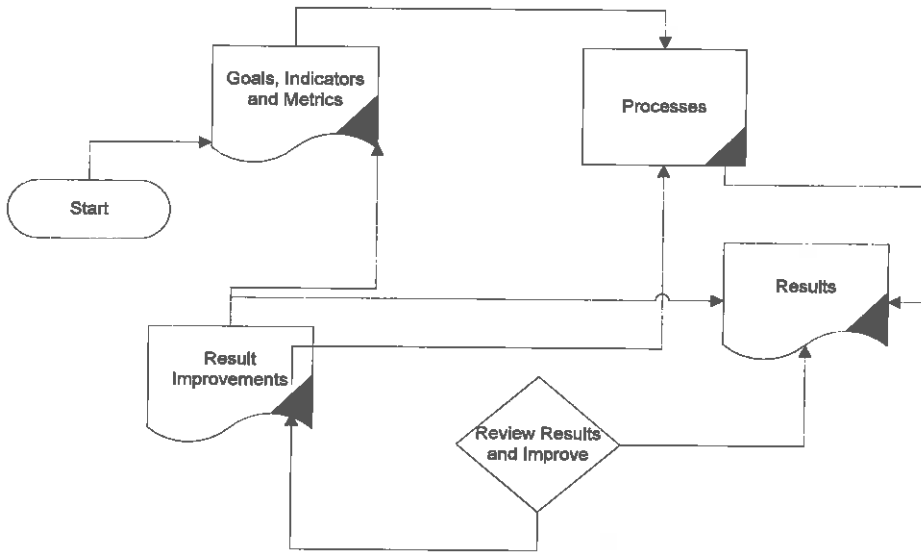
- **20+ were spent in the public sector at all three levels of government.**
- **From 2002 to the present, I have started-up and executed four small-shop governmental internal audit functions;**
  - Two in local government; City Auditor for Carson City, Nevada a consolidated city county government and District Auditor for Lake County Schools (LCS) Florida. The LCS position included audit fees to co-source with contracted audit firms via statements of work (SOW's) I developed as "agreed to procedures."
  - Two in state government; Director of Internal Audit for Citizens Property Insurance Corporation (CPIC), a state of Florida quasi-government property and casualty insurance corporation and my current position as Audit Manager for the New Mexico Corrections Department (e.g. NMCD is an "internal audit start-up" with a small Central Office staff while managing field staff's monitoring and inspection activity along with being responsible for facilitating updated NMCD-wide revisions of policy and procedures.
  - With the exception of my current position, all three previous experiences included reporting independently and objectively to the governing body, while the latter two have included facilitating the audit committees of CPIC and LCS.
- 10 were spent in either vary large publicly traded corporations or in a nationally recognized not-for-profit.



- See resume to show organizational size and assigned staff. My composite level of experiences and KSA's, to include becoming subject matter proficient in many sectors of businesses, have been a result of; my degree, credentials, CPE, OJT and much self-study and "digging for the facts."

**Performance/operational audits and reviews.** Very experienced in performance and operational audits and reviews including assessing adequacy of internal controls using the COSO's five components of internal control, program results and financially related aspects as well. In so doing, I have used key performance indicators, bench marks and best practices to determine with reasonable assurance whether or not an area was optimally performing. To perform in an optimal manner means, among other things, that it is; effective (positive end result to meet program results), efficient (ratio of output to input is proper), economical (relates to efficiency), in compliance with laws and regulations at all levels and safeguards its assets as a good steward of the public trust. One of the key aspects in optimizing performance is to make sure that business process flows are designed to ensure continuous process improvements. When I review processes, I look for the following general design which helps to ensure continuous process improvements:

*An effectively managed process should result in continuous process improvements*



**Allegations, investigations, hot-line and ethics.** Experienced in performing special projects to include investigating allegations and complaints. These experiences have included an investigation of allegations involving a computer refresh, investigating allegations of wrongdoing involving using grant monies to purchase IT equipment and investigating alleged gross mismanagement of a program designed to mitigate failing schools, among others. In the past, I have facilitated a hot-line to include all elements of its management and reporting and I have performed similar investigations such as described above.

These experiences include understanding when and where to escalate the findings of an investigation to higher authority for proper disposition such as possible criminal activity. All such experiences have been worked under the umbrella of “ethical accountability” per the Code of Ethics statements of the Institute of Internal Auditors (IIA) and Association of Local Government Auditors (ALGA) and per Ethics policies within each of the organizations I have worked in.

**Internal audit process.** Thorough understanding and application of the entire internal audit process to include; with or without staff, with or without audit fees to contract with firms to augment the in-house effort, within small shop and larger internal audit departments, etc. Related, this experience is inclusive of the building blocks of a strong internal audit function to include planning, execution, reporting and follow-up of the status of implementation of prior auditor recommendations.

**Leading and managing staff.** Experienced at leading internal audit staff and guiding co-sourced firms projects; via developing their SOW, grading their responses and supervising all aspects of their work product. My resume alludes to past experiences with internal audit staff (i.e., and finance and accounting staff as well) which included all aspects such as hiring/firing, training and mentoring along with performance evaluations.

**Risk assessment and audit plan.** Very experienced in the annual risk assessment process to derive the internal audit plan, of which my most recent plan is provided for your review. I consider the internal audit function to be an important sub-set of an organization’s enterprise risk management efforts.

**Follow-up.** Very experienced at oversight and follow-up on the status of implementation of auditor recommendations. These would include my own projects, the projects I launched via co-sourced contracted firms via an agreed to procedures SOW’s and all other audit report recommendations that impact on the organization.

**Audit liaison.** Very experienced acting in liaison with external auditors and reviewers to include coordinating work to the extent possible, being engagement point of contact, drafting the SOW, ensuring that auditor recommendations have been implemented and managing the process (e.g. management responses, etc.) in the best interest of the organization, among others.

**General motivation and intent.** Seeking one final career challenging opportunity to practice my vocation in an environment that more accurately understands and values the internal audit function. I am a trainor, teacher and consultant at heart. I will proactively lead the City’s internal audit function to help it achieve its city-wide mission and strategic goals within the context of providing internal audit services. To the latter, I am very experienced in “coming along side management” to help them achieve their goals and objectives, and optimize their performance as a change agent, without compromising my objectivity.

**Logistics.** Able to move quickly if necessary as I have no family to move and no house to sell. It would be ideal (i.e., but not required) for my “modest” relocation expenses to be paid by the new employer. If that is not possible, I will consider self-funding my relocation expenses as was necessary in moving from Florida to New Mexico.

**CV TABLE**

<b>Description</b>	<b>Purpose</b>
Cover letter – this document	To frame and organize my CV
Cover letter augment	To illustrate typical required qualifications and competencies for internal Audit management positions
Resume	A functional/chronological resume to show positions held
Employment History and Context	To put job changes in their proper context
Risk based internal audit plan developed	To show ability and methodology to develop the Plan
Purchasing (P) card written report	To show writing style, analytical ability and how auditors add value by recommending improvements in business processes
Inventory written “agreed to procedures” report	To show writing style of limited scope review to include flow charts and control analysis which are useful to identify areas for improvement
Internal Controls presentation	To show knowledge of internal controls and how COSO has impacted how auditors evaluate
SOX power point presentation	To show knowledge of SOX
My references	To show those to contact on my behalf
Copy of my Illinois CPA certificate and Registered CPA license	To provide proof of CPA certification and license
Copy of degree and transcripts from UIC and College of Lake County	To evidence University of Illinois@Chicago degree and detailed course breakdown
Copy of my DD 214	To evidence veteran’s preference
Former LCS District Auditor web page	To show internal audit function scope of work and web presence presentation
Letters of recommendation from: -current Lake County Schools Chair -former Citizens Property Chair -former Carson City Mayor	To show what others have said about me

**Irwin Stephen ("Steve") Wolkomir – CPA**  
 4000 La Carrera #313- Santa Fe, NM 87507  
 (352) 360-8296  
[stevewolkomir@yahoo.com](mailto:stevewolkomir@yahoo.com)  
[stevewolkomir@gmail.com](mailto:stevewolkomir@gmail.com)

## OBJECTIVE AND SUMMARY

**OBJECTIVE:** *Highly skilled CPA experienced in solving complex problems and identifying monetary benefit opportunities, process improvements and internal control enhancements; seeks a suitable internal audit management position to leverage a broad bandwidth of experiences and knowledge, skills and abilities (KSA's) to add value to the organization.*

**SUMMARY:** *30+ years of management experiences in internal and external audit, finance and accounting and consulting, thus understanding the relationship between auditor and audit client, highlighted by;*

- *20 years in internal audit, 14 of which spent as the Head of the Internal Audit function to include start-ups;
 
  - *Private sector for publically held corporations (6.6yrs.) as well as the public sector (13 yrs.) at all three levels of government run business segments.**
- *10+ years in financial management positions (public sector and not-for-profit)*
- *Experienced in many business segments to include retail and services, distribution/logistics, manufacturing, food & hospitality, recreation, property & casualty insurance, K12 education, corrections, various local government business segments, not-for-profits, corrections, leasing arrangements, aerospace, media, oil refining, and building products manufacturing, distribution and sales among others.*
- *As shown in the detail below, approximately 19 years were spent in three organizations;
 
  - *Both Department of Defense Department of the Navy (DON) Resale Systems for 10 years,*
  - *The Charter Company for 5 years until they filed for chapter 11.*
  - *Most recently, nearly 4 years with Lake County Schools**

## PROFESSIONAL EMPLOYMENT HISTORY HIGHLIGHTS

**AUDIT MANAGER/BUREAU CHIEF: New Mexico Corrections Department (NMCD), Santa Fe, New Mexico**  
*8/13-Present= 1.3 yrs. Starting-up an internal audit policy standards and compliance bureau within this State of New Mexico Agency which is tasked with protecting the public from approximately 6,800 felony offenders by operating and over sighting 11 correctional facilities within the State, along with performing the same for approximately 16,000 former inmates assigned to Probation and Parole offices and personnel. With assistance from assigned Compliance Officers (i.e., at the 6 state run facilities) and Contract Monitors (i.e., at the 5 privately run facilities),scope of this start-up includes but is not limited to; internal audits and reviews, security inspections, helping to ensure that ACA accreditation standards and PREA legal requirements are being met, among others. Projects and initiatives completed to date include; an internal audit plan for FY 2014, policy and procedure revision to incorporate internal audit, approximately 10 audits and reviews in various subject matters and the hiring of a number of the above mentioned field Officers and Monitors. Upon request, I can provide a copy of various work products I have produced.*

**CONSULTANT: Self-employed Leesburg, Florida.**

*1/12-6/13=1.5 yrs. Upon allowing my contract to expire with LCS, relied upon my prior consulting experiences to perform consulting work for a fee and pro-bono. Scope included but was not limited to process flow and internal control documentation and analysis, buy/lease analysis, various performance reviews to determine program effectiveness and efficiency, among others. Out of necessity, decided to go back into the public sector by accepting the position described above.*

**SCHOOL DISTRICT AUDITOR: Lake County School (LCS) District, Tavares, Florida**

*1/08-10/11=3.75 yrs. Started-up in-house internal audit function within a school district with 40 schools and a budget of over \$500M.*

*Reporting to the School Board through an advisory audit committee, with 1.25 administrative direct reports, planned and executed four board approved risk based internal audit plans by completing in excess of 12 self-managed audit projects and investigations plus engaging and managing a number of co-sourced audit firm's projects. In addition, designed and facilitated audit committee meetings, follow-up of recommendations, status reporting to the audit committee and board, audit report finalization and co-sourced firm's statement of work among many others.*

**DIRECTOR OF INTERNAL AUDIT & DEPUTY CHIEF: Citizens Property Insurance Corporation (CPIC), Tallahassee, Florida**

*12/04-7/07= 2.5 yrs. Started-up one-person internal audit function within a State of Florida quasi-government P&C insurance corporation with over \$5.5M of gross premiums written. Reporting to the Board's audit committee, planned and executed two board approved risk based internal audit plans by completing 8 comprehensive internal audits. In concert with the newly appointed Chief Audit & Investigations (i.e., former Florida Chief Inspector General), planned the scope of the newly established expanded department which would have included audits and investigations. In addition, facilitated the Internal Audit Charter, audit committee meetings, follow-up of recommendations, status reporting to the audit committee and board and audit report finalization.*

**CITY INTERNAL PERFORMANCE AUDITOR: Consolidated City/County of Carson City, Nevada 11/02-12/04=2.1 yrs.** *Started-up a one-person internal performance audit function within this local government of 70k residents with a budget exceeding \$100M. Reporting to the Board, planned and executed two board approved risk based internal audit plans by completing 10 projects. In addition, facilitated status reporting to the board, follow-up of recommendations, and audit report finalization among others.*

**FINANCIAL SERVICES DIRECTOR: City of Lynchburg, Virginia**

*10/00-11/01=1.1 yrs. Led the finance and accounting function for this City of 70k, whose budget was \$114M, with total revenues and expenditures exceeding \$200M. Reporting to the Assistant City Manager, inherited a staff of 46 with 8 direct reports. Functional responsibilities included finance and accounting, payroll and accounts payable, financial reporting, and billing and collections (Treasury function). Other responsibilities include close liaison with Budget, Fiscal Planning, External Audit, and providing quality services to user departments. In addition, heavily involved with citywide projects to include facilitating automated tools to improve and integrate business processes.*

**CHIEF FINANCIAL OFFICER: Christian Coalition of America (CCA) Chesapeake, Virginia**

*10/97-4/00=2.5 yrs. Led the finance and accounting function for a \$25M nationally recognized not-for-profit. Reporting through the Chief Operating Officer to the President (i.e., former Secretary of Energy and Interior), inherited a staff of 9 with 6 direct reports. Functional responsibilities included all finance and accounting matters including Purchasing, Accounts Payable, Vendor Relations, General Ledger and Financial Reporting, Banking, CPA Firm Liaison, Budget, 401K Plan, Cash Management, along with improving cash flow by assisting the Development department in fund raising and creating financial services revenue streams. Major accomplishments included curbing overspending, balancing the budget while reducing debt, and helping to right size the organization for the year 2000 election cycle.*

**DEPARTMENT OF THE NAVY (DON) RESALE SYSTEMS. 6/87- 4/97=10 yrs.**

**DIRECTOR OF INTERNAL AUDIT: DON Navy Exchange Command, Virginia Beach, Virginia**

*9/95 -4/97=1.6 yrs. Inherited via DON transfer the internal audit function within a \$2B world-wide DON military resale system. Reporting to the Command's Inspector General, led a staff of 13 with 5 direct reports. Functional responsibilities included audits, reviews, investigations and command inspections of all Command departments, 120 stores worldwide, 4 regional centers, 15 finance and accounting centers, & 4 distribution centers.*

**VARIOUS MANAGEMENT POSITIONS AS FOLLOWS: DON Marine Corps Exchange Service & Marine Corps Morale, Welfare and Recreation Support Activity (MWRSP), Quantico, Virginia**

*6/87-9/95=8.4 yrs. Prior to transfer to the Navy Exchange, held several Audit and Financial Management positions in a \$750M military worldwide provider of goods and services, led process improvement efforts to standardize procedures and streamline processes, many of which resulted in either cost savings or cost avoidance.*

- **FINANCIAL POLICY OFFICER - MWRSPT:** Reporting to the Director, and following the internal merger of the Exchange and MWR organizations, used numerous "deputized " subject matter experts within both former organizations to facilitate the rewrite of financial policy resulting in policy and procedures tailored to the operations of the merged organization.
- **HEAD, MANAGEMENT ANALYSIS & CONTROL-MWRSPT:** Reporting to the Director and during the internal merger described above, led 3 direct reports in creating an interactive process for analytical review of the Financials resulting in reliable data to aid executive decision-making, among many other quasi-audit duties and responsibilities.
- **CHIEF AUDITOR-Marine Corps Exchange Service:** Reporting to the Head of the Exchange Service, inherited a staff of 15 with 4 direct reports with world-wide audit and review responsibility to include audits, reviews, and investigations of all Command departments, 20 stores worldwide and 2 regional centers.

**DIRECTOR OF INTERNAL AUDIT: Finalco Group, Incorporated, McLean, Virginia**

1986 -1987=1 yr. Started-up an internal audit function within this \$180M integrated leasing company. Reporting to the Chief Financial Officer, and with 3 direct reports, performed audits and reviews of all corporate departments, programs and major contracts.

**CORPORATE AUDIT MANAGER: Fairchild Industries Incorporated, Dulles, Virginia**

1984-1986=2 yrs. Started-up an internal audit function with this \$850M aerospace manufacturing company. Reporting to the Director of Internal Audit, led a staff of three direct reports. Audit and review responsibilities included all corporate departments, external contracts, point-of-contact for all audits affecting the organization and established a satellite audit function at a large aerospace manufacturing subsidiary.

**AUDIT MANAGER, SUPERVISOR & SENIOR: The Charter Company, Jacksonville, Florida**

1979-1984=5 yrs. Reporting to the Director of Internal Audit, progressed from audit senior to audit manager within this \$5B fortune 50 holding company with businesses in Oil, Insurance, and Media operations. With a staff of 7 direct reports as Audit Manager, audit and review responsibilities included all corporate departments and subsidiaries world-wide. Within this time period, assumed Audit Manager responsibility for one year in a jointly owned crude oil refinery in Freeport, Grand Bahamas.

**EARLY YEARS NON-MANAGEMENT CPA EXPERIENCES: Chicago, IL. & Atlanta, GA**

1973-1979=6.5 yrs.

To include the positions of **STAFF/IN-CHARGE AUDITOR** in a Big 8 CPA firm which included clients in retail and manufacturing, **SENIOR AUDITOR** in a \$1B building products manufacturing corporation and **SENIOR AUDITOR** in a \$200M retailer.

**EDUCATION/CERTIFICATIONS/AFFILIATIONS**

- **Bachelor of Science – Accounting – University of Illinois with Honors 1973**
- **CPA – Registered current CPA License with the State of Illinois/Illinois CPA certificate. Passed the entire exam on first attempt**
- **Member – Currently; IIA. Formally ALGA, AICPA, GFOA, IIAG, FSFOA, FASBO**