

---

 CARLOS HOLT
 

---

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

Email 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

<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**