

[REDACTED]

Human Resources Department
City of Delray Beach
100 NW 1st Avenue
Delray Beach, Florida 33444

Dear Sir or Madame:

In reply to the City of Delray Beach's advertisement for the position of Internal Auditor I have provided this cover letter and resume for your further consideration. I believe my more than 35 years of financial management experience, including approximately 30 years as an auditor, audit manager, and audit director will meet with your qualifications for this position.

I held the position of Director, Internal Audit for the San Diego Unified School District (District), the second largest school district in California. The District's current annual operating budget is approximately \$1.25 billion and the current capital improvements budget is approximately \$3 billion. My responsibilities included conducting internal audits, evaluations, and administrative investigations for the District. I oversee an audit team involved in conducting a wide range of performance audits throughout the District. I provide oversight, guidance, and training to my staff. I was responsible for the development of entity-wide risk-based annual audit plan for the District. I supervise the development and issuance of a range of audit and evaluation products to the District's management. I report to both the Superintendent of Public Education and the District's Audit and Finance Committee. This position, and the Office of Internal Audit, was eliminated due to budget cuts and elimination of positions on 30 June 2017.

Immediately prior to my position with the District, I was an Auditor with the Office of Integrity and Oversight for the District of Columbia's Office of the Chief Financial Officer (OCFO). In this position, I am responsible for conducting various financial and performance audits of the OCFO's operations. My responsibilities include the development of individual audit programs for each assignment, conducting audit fieldwork, supervising other auditors on the assignment when necessary, preparing oral and written briefings for the client and OCFO management, and development of the draft report for review and approval by the Director of Internal Audit and the Executive Director of Integrity and Oversight. The OCFO is responsible for the budgeting, accounting, and financial reporting for approximately \$11 billion in annual revenues.

I held the Director of Compliance for the District of Columbia Public Schools (DCPS). A former DCPS Superintendent hired me to establish an internal audit and compliance function. I directed an audit team of professional staff that performed financial, performance, contract, information systems and compliance audits of the DCPS' operations, which included annual operating revenues of approximately \$1.2 billion. My responsibilities included the development of both an annual and long-range audit plans and risk assessments for the DCPS' operations. I directed and conducted a number of administrative investigations that included using forensic audit techniques of DCPS operations, including individual schools and administrative units. Additionally, I worked with the Office of Compliance staff to develop individual training plans and to provide both in-house and external training for the staff. I reported the results of the Office of Compliance's work to the Superintendent, now titled Chancellor, and to the Board of Education. Further, my responsibilities included providing technical assistance to DCPS' managers and staff in the areas of financial management, compliance with Federal grant and contract requirements, and financial accounting. I was the primary contact for all the external audits of DCPS' operations and programs. I acted as the point person for audits, evaluations, and investigations conducted by various Federal agencies, and the Federal Bureau of Investigation.

Additionally, my experience includes a position with the City of Waterbury Connecticut where I was the City's Director of Audit. I was responsible for supervising a small staff and performing financial, performance, information systems and compliance audits of a local government, with annual revenues of approximately \$350 million. In

addition to my assurance assignments, I performed several management assistant engagements to support the issuance of general obligation debt after the City was placed into State receivership. I also performed several budget reviews to support the validity of the budgeted revenues and expenditures. I reported to the fifteen-member Board of Aldermen, the City's governing body, and functionally to the Mayor. I provided staff support to a seven-member Board of Finance appointed by the Mayor and confirmed by the Board of Aldermen.

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

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

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

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

I look forward to meeting with you and the selection committee to discuss my qualifications with you for the Internal Auditor's position. I believe that I can quickly become an asset for City of Delray Beach. Should you desire additional information, please contact me [REDACTED] my cell phone, or through electronic mail at [REDACTED]

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

Sincerely,

A handwritten signature in blue ink, appearing to read "John M. Cashmon".

John M. Cashmon