

PROFESSIONAL EXPERIENCE

Director, Internal Audit

2014 – 2017

San Diego Unified School District, San Diego, CA 92103

- Responsible for the management and revitalization of the San Diego Unified School District (SDUSD) Office of Internal Audit (Office). This Office provides internal audit office for the schools, support departments, facilities and is responsible for the auditing approximately \$1.3 billion in annual operating budget. The Office conducted a wide range of performance audits of SDUSD schools, offices, and contractors that range from single school audits to complex areas such as information technology audits on a SDUSD-wide basis.
- Supervised the daily operations of an Office and a team of auditors. Reviewed work papers, documentation and other supporting materials during the assignment and at its completion. Reviewed all draft and final reports for compliance with audit standards and practices prior to the release of the documents. Developed annual and long-range audit plans of financial and performance audits that meet SDUSD concerns and which address a variety of high-risk areas. Supervised administrative audits and investigations, which examined whistleblower complaints and issues of fraud, waste, and abuse.
- Conducted and supervised follow-up audits of both internal and external audits and reviews. Serve as the contact point for all external audits of SDUSD functions and programs. Assisted other offices and divisions in developing corrective action plans for external audits and program reviews.

Auditor

2008 – 2014

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

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

Director of Compliance

2002 – 2008

District of Columbia Public Schools, Washington, DC 20002

- Responsible for the start-up of the District of Columbia Public Schools (DCPS) Office of Compliance (Office). This Office functions as the internal audit office for the schools and is responsible for the auditing approximately \$1 billion in annual operating budget. The Office conducted a wide range of financial and performance audits of DCPS offices, divisions, and contractors that range from single school audits to complex areas such as information technology audits on a DCPS-wide basis.
- Supervised the daily operations of an Office that included up to ten auditors. Reviewed work papers, documentation and other supporting materials during the assignment and at its completion. Reviewed and edited all draft and final reports for compliance with audit standards and practices prior to the release of the documents. Developed annual and long-range audit plans of financial and performance audits that meet DCPS concerns and which address a variety of high-risk areas. Supervised administrative audits and investigations, which examined whistleblower complaints and issues of fraud, waste, and abuse.

- Conducted and supervised follow-up audits of both internal and external audits and reviews. Served as the contact point for all external audits of DCPS functions and programs. Assisted other offices and divisions in developing corrective action plans for external audits and program reviews.
- Directed audits that have resulted in the reporting of \$17 million in questioned costs; including contractor overpayments, funds fraudulently obtained by DCPS staff, and funds inappropriately spent by DCPS staff.

Audit Director

2000 – 2002

City of Waterbury, Waterbury, Connecticut 06702

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

Senior Internal Auditor

1999 – 2000

Mashantucket Pequot Tribal Nation, Mashantucket, Connecticut 06339

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

Director, Internal Audit

1994 – 1998

Connecticut State University System, Hartford, Connecticut 06105

- Established an internal audit function for a public university system of four universities with an annual operating budget of approximately \$400 million. Developed operating policies and procedures for the internal audit unit. Responsible for the development of the first University System wide financial audit.
- Conducted and directed a wide range of financial and performance audits of the University System and individual university programs and functions, which resulted in changes in the university wide practices in a number of areas, which improved operations and revenue collections, e.g.; collection of revenues, accounts payable, and compliance with student loan regulations, etc.
- Managed the daily operations of an audit staff which included the development both annual and long-range audit plans which addressed high risk areas in the University System, e.g., information technology, travel, construction and implementation of financial systems, in addition to the individual universities. Reviewed working papers, supporting documentation, and draft and final reports for compliance with auditing standards prior to their release. Directed or conducted follow-up audits on both external and internal audit reports.
- Acted as the principal point of contact for the independent public accountants and the Connecticut Auditors of Public Accounts. Assisted the University System staff and individual universities, with the development of corrective

action plans for external audits. Provided the University System and individual university staffs with technical assistance on financial, accounting, and auditing matters. Served as the University System's tax advisor.

Audit Manager

1992 – 1994

Massachusetts Department of Employment and Training, Boston Massachusetts 02114

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

Assistant City Auditor

1986 – 1992

City of Boston, Boston, Massachusetts 02201

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

Auditor In Charge

1983 – 1986

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

- Directed a small team of auditors that conducted and directed financial and performance audits of a large Department of Defense Nonappropriated Fund within the U.S. European Command. These audits included retail locations and administrative offices within the European Command and the United States. The audits and reviews ranged from cash and inventory controls at a single location to European Command wide audits of program areas as transportation and logistics.
- Responsible for the review of audit team's working papers, documentation and draft reports to ensure compliance with audit standards and practices. Self-initiated financial and performance audits of selected organization's functions.
- Several of these audits resulted in recommendations that yielded cost savings for the organization's operations. I was promoted to this position from a staff auditor's position. In 1985, nominated by the European Stars and Stripes Newspaper for the U.S. Army – Europe Auditor of the Year competition.

FORMAL EDUCATION

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

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

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

PROFESSIONAL EDUCATION

Association of Inspectors General, New York, New York 10019

Certified Inspector General Auditor (CIGA) 2012

Association of Certified Government Accountants, Alexandria, VA 22301

Certified Government Financial Manager (CGFM) 1996

Institute of Internal Auditors, Altamonte Springs, FL

Certified Internal Auditor (CIA) 1992

Commonwealth of Massachusetts, Board of Public Accountancy, Boston, Massachusetts

Successfully Completed the **Uniform Certified Public Accountants Examination** 1988