

ALEXANDER L. FERNS, CIA, CFE, CISA, CGAP

PROFILE:

Internal Audit Professional with extensive experience in operational and compliance auditing, risk assessment, business process evaluation, information technology assessments, and fraud investigation. Proven ability to build and lead teams and drive organizational efficiencies through effective planning, coaching and administration. Recognized as a progressive thinker with strong problem solving and time management skills. An excellent communicator and good listener with the ability to work with all levels of the organization.

INTERNAL AUDIT EXPERIENCE:

- Conducted financial, operational, compliance and performance audits in accordance to GAAS, *GAGAS and Standards for the Professional Practice of Internal Auditing*.
- Plan and develop audit scope, objectives and audit programs using risk and control based auditing techniques.
- Develop risk assessments for critical business processes, and integrity of IS systems incorporating comparative evaluations using peer and best practice data.
- Assess internal control procedures specific to business and function areas to determine the adequacy and effectiveness of controls, procedural and organizational effectiveness and efficiency, the safeguarding of assets and the identification of fraud and abuse.
- Review transactions, documents, records, and processing methods to validate accuracy and effectiveness and to identify inefficiencies, fraud, waste and/or abuse.
- Propose recommendations for improvements in processes and system controls.
- Prepare reports (including audit reports) to be presented to auditee management, Audit Committees, Board of County Commissioners and other stakeholders.
- Conduct post audit follow ups to measure outcome of implemented recommendations and/or actions taken.
- Developed and managed numerous Audit Projects. Led audit project teams, by developing and implementing project strategy, and developing, coaching, and supervising team members
- Managed and supervised audit staff
- Participated in a number of Organization level quality improvement teams utilizing the Deming as well as the Baldrige quality improvement approach.
- Conducted numerous training seminars in Organizational planning, performance management and process improvement.

WORK EXPERIENCE:

PALM BEACH COUNTY BOARD OF COMMISSIONERS – West Palm Beach, FL (11/2001 – date)

SENIOR AUDITOR

- Conduct compliance and performance audits of all County Departments in accordance to *GAGAS and Standards for the Professional Practice of Internal Auditing*.
- Lead Auditor role and responsibility for all team audits.

ACCOMPLISHMENTS:

- Identified various significant deficiencies and have made feasible and cost-effective recommendations resulting in the establishment of policies and procedures and subsequent improvement in the effectiveness and efficiency of the operations. Some examples include; Capital projects, fleet management, inventory management, PBSO's P-Card program, Palm Tran operations, PZB building inspections.

- Identified significant deficiencies in IT security, with recommendations resulting in tightened Information Security policies and procedures.
- Conducted Benchmarking and Peer reviews of the Audit Department to drive organizational improvement.
- Assisted with training and development of new and junior staff.
- Lead audit teams, by coaching, developing, reviewing and supervising team members.
- Created audit programs for new audit areas for departmental use
- Assisted with the design of the Internal Audit database
- Assisted the Internal Audit Director with Audit Committee Reports
- Assisted the ISS Security Section with the design requirements for the SIMS project.

WACKENHUT CORPORATION – Palm Beach Gardens, FL (3/99 – 11/2001)

Fortune 1000 global company engaged in the security, healthcare and business process outsourcing.

SENIOR AUDITOR

- Led audit teams, by coaching, developing, reviewing and supervising team members.
- Assisted the Internal Audit Director with Audit Committee Reports, Annual Audit Plans and department scheduling.
- Responsible for the audit department in the absence of the Internal Audit Director.

ACCOMPLISHMENTS:

- Created a benchmarking program for the Audit department that was closely tied in to the value-added services offered to our auditees.
- Helped with the redesign of audit programs using the new audit approach and philosophy of value-added audit services and control self-assessment.
- Created new Audit Programs for new areas/entities to be audited.
- Created queries of databases to provide better research of audit clients.

SETA CORPORATION - Boca Raton, FL (1/96 – 3/99)

Global Catalog Marketing retail company with operations in 17 countries

AUDIT MANAGER

- Supervised reviewed, trained and developed the two audit team members.
- Assisted with the creation of the annual audit plan and assigned audit staff to numerous audit engagements.
- Worked with Management team to enhance business process and system controls.
- Assisted the Internal Audit Director with Annual Audit Plans and Audit Schedules.
- Responsible for the audit department in the absence of the Internal Audit Director.
- Worked with the Improvement team to develop a Quality Improvement and Performance Management Program system.

ACCOMPLISHMENTS:

- Initiated changes in Purchasing department with respect to vendor contracts that resulted in \$1.2Million savings over a twelve month period.
- Acted as liaison for company during State sales tax audit and helped identify discrepancies which resulted in a reduction of \$750,000 in tax assessment.
- Instrumental in identifying and developing two major credit card fraud cases resulting in felony arrests.
- Identified \$500,000+ in receivables misreported (concealed) by a major client.
- Instrumental in designing and implementing a Miscellaneous Merchandise Bid Process.

- Instrumental in the designing and implementation of the Quality Certification Program for Semi Fine Jewelry Vendors.
- Conducted organization wide Process improvement seminars.

FLORIDA DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES Broward County (12/90 – 12/95)

REGIONAL ADMINISTRATOR (12/90 – 12/95)

- Responsible for the administration of the Department of Motor Vehicle (DMV) Broward County Regional office as well as the South Florida Regional office of the DMV fuel tax auditing program and the DMV Motor Vehicle Inspection Program (MVIP).
- Administered the compliance and fuel tax auditing program in South Florida (eight counties) consisting of approximately 7,000 Motor Carriers.
- Conducted the regulatory and compliance auditing of 1,200 Auto Dealers and 2,500 Auto Repair shops in the county.
- Conducted all the regional planning, administration, and directing of all activities related to the implementation of the Motor Vehicle Program requirements, the Fuel Tax Program requirements, Florida Statutes, Departmental Policy, and the Rules and regulations of the Division of Motor Vehicles.
- Supervised reviewed, trained and developed a group of Seven Tax Auditors and 14 Compliance Examiners who conducted compliance audits of the Trucking Fleet operators, Auto Dealers and Auto Repair Shops.
- Supervised a regional supervisor and two administrative staff.
- Developed, implemented and managed all operational objectives and goals, action plans and budget plans for the regional office.

ACCOMPLISHMENTS:

- Developed and implemented a standard auditing program to meet and surpass EPA requirements for the emission testing in Broward County.
- Member of a 24-member Strategic Planning Team for The Department of Highway Safety and Motor Vehicles.
- Accomplished the smooth start up and running (in South Florida) of two of the largest programs run statewide by the department of Highway Safety and Motor Vehicles: 1) The MVIP (Motor Vehicle Inspection Program) in Broward County – second largest in the state involving 1.2Million motorists, 1200 auto dealers and 2,500 auto repair shops; 2) The Fuel Use Tax and International Registration program in South Florida (eight counties) – involving 7,000 plus trucking companies.

FAYVA SHOE CORPORATION - Fort Lauderdale, FL (10/87 - 11/90)

Division of major retailing corporation with 1200+ retail stores

DISTRICT AUDITOR (11/87 - 11/90)

- Responsible for the operational, financial and inventory audits for the stores in the Orlando, Jacksonville, Daytona, Hillsboro, Pinellas, Okeechobee, Lakeland and West Palm Beach markets with corporate sales of approx. \$50 million.
- Responsible for loss prevention activities and investigations of the Florida Stores.
- Supervised one Staff Auditor and two Loss Prevention Specialists.

TRAINING MANAGER (7/82 - 10/87)

- Responsible for the hiring, training and development of all Management Trainees and Senior Sales Associates in the South Florida market. Supervise and/or Review employee counseling and performance reviews.

STORE MANAGER (5/78 - 7/82)

- Have full responsibilities for the day to day operations of the store.

ACCOMPLISHMENTS:

- Developed and implemented Returns Analysis and confirmation program to identify fraudulent transactions.
- District with Lowest Shrinkage percentage - 1988 & 1989.
- Region with highest audit cycle rotation for stores.

EDUCATION/ CERTIFICATIONS:

- ◆ Master of Business Administration – MBA
- ◆ Bachelor of Arts degree – Economics major
- ◆ Certificate Degree in Personnel Management - Florida Atlantic University, Boca Raton, Fl.
- ◆ Certificate Degree in Forensic Accounting – University of North Carolina.
- ◆ Certified Internal Auditor - CIA
- ◆ Certified Fraud Examiner - CFE
- ◆ Certified Information Systems Auditor – CISA
- ◆ Certified Government Auditing Professional - CGAP

PROFESSIONAL AFFILIATIONS:

- ◆ Member - Institute of Internal Auditors
- ◆ Member - Board of Governors – Palm Beach Chapter Institute of Internal Auditors – 1997-1998
- ◆ President – Palm Beach Chapter- Institute of Internal Auditors –1999-2000
- ◆ Vice President – Palm Beach Chapter- Institute of Internal Auditors –1998-1999
- ◆ Member - Association of Certified Fraud Examiners
- ◆ Member - Control Self Assessment Center
- ◆ Member - Information Systems Audit and Control Association
- ◆ Member - Infragard
- ◆ Speaker on auditing topics for IIA, ASA and other associations.