

PALM BEACH COUNTY
BOARD of COUNTY COMMISSIONERS
BOARD APPOINTMENT SUMMARY

Meeting Date: August 14, 2012
 Department: Internal Auditor's Office
 Advisory Board: Internal Audit Committee

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to: Reappoint two individuals to the Palm Beach County Internal Audit Committee as indicated below.

<u>Nominee</u>	<u>Seat</u>	<u>Designation</u>	<u>Term</u>	<u>Nominated by</u>
Mark Burger	3	CPA/General Business	8/17/12 to 8/16/15	Comm. Aaronson Comm. Taylor Comm. Vana
Nam Nguyen	4	CPA/General Business	8/17/12 to 8/16/15	Comm. Aaronson Comm. Taylor Comm. Vana

Summary: Palm Beach County Ordinance 2010-006 established the Internal Audit Committee. The Ordinance requires five members to serve on the Internal Audit Committee for staggered terms of three years. The Ordinance also requires the Internal Audit Committee to make recommendations to the BCC regarding qualified candidates. The Audit Committee unanimously decided to recommend the reappointment of Mr. Burger and Mr. Nguyen to three-year terms on the Committee. A memorandum announcing the vacancies and the willingness of the two members to continue serving was distributed to the BCC members on June 19, 2012. Countywide (PFK)

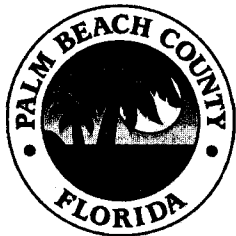
Background and Justification: The Internal Audit Committee unanimously agreed to recommend the reappointment of Mr. Burger and Mr. Nguyen to three-year terms on the Internal Audit Committee in Seats 3 and 4. Mr. Burger and Mr. Nguyen are currently serving two-year terms that will expire August 16, 2012 and are willing to continue to serve on the committee. Mr. Burger and Mr. Nguyen have attended all committee meetings since their appointments.

The Internal Audit Committee was established for the purpose of assisting the Palm Beach County Board of County Commissioners in fulfilling its oversight and governance responsibilities of county operations and providing advice and recommendations to the County Internal Auditor. The membership of the Internal Audit Committee will consist of three White males, one Black female and one Asian male after this reappointment.

Attachments:

1. June 19, 2012 memo to BCC on Audit Committee vacancies.
2. Excerpt from Ordinance 2010-006 establishing membership requirements for the Internal Audit Committee.
3. Board of County Commissioners Boards/Committees Application forms for Mr. Burger and Mr. Nguyen.

Recommended by: Joseph H. Bergeron 20 July 2012
 Internal Auditor Date
 Legal Sufficiency: Paul F. J. July 20, 2012
 Assistant County Attorney Date



Internal Auditor's Office

2300 North Jog Road

West Palm Beach, FL 33411

(561) 681-4480

FAX: (561) 681-4490

www.pbcgov.com/internalauditor



**Palm Beach County
Board of County
Commissioners**

Shelley Vana, Chair

Steven L. Abrams, Vice Chairman

Karen T. Marcus

Paulette Burdick

Burt Aaronson

Jess R. Santamaria

Priscilla A. Taylor

County Administrator

Robert Weisman

Interoffice Memo

Date: June 19, 2012
To: Commissioner Shelley Vana, Chair and Members of the Board of County Commissioners
From: Joseph Bergeron
Internal Auditor
Re: Audit Committee Vacancies

Ordinance 2010-006 established the Palm Beach County Internal Audit Committee with five members appointed at-large by the BCC. The Audit Committee's purpose is to assist the BCC in its oversight and governance responsibilities, and in providing advice and recommendations to the County Internal Auditor. Members serve three year terms.

The terms of two of the five members will expire on August 16, 2012. Both currently serving members, Mark Burger, CPA and Nam Nguyen, CPA are eligible for reappointment and are willing to continue serving on the Committee. Both have satisfactorily completed the appropriate Ethics and Sunshine Law training requirements. Mr. Burger and Mr. Nguyen both have perfect attendance since being appointed in 2010. Their original terms were for two years as required to establish the staggered rotation schedule for the five seats.

If you support the reappointment of Mr. Burger and/or Mr. Nguyen, please sign Section III of the enclosed Boards/Committees Applications. If you wish to have another candidate considered for appointment, please provide the candidate's contact information.

We would like to bring these appointments to the BCC for consideration at the August 14, 2012 meeting. Please return the signed Applications to me no later than July 27. If you have any questions, please call me at 681-4471.

enclosures

Attachment # 1

PALM BEACH COUNTY INTERNAL AUDIT COMMITTEE

BOARD APPOINTMENT APPLICATION BACKGROUND INFORMATION

The Committee was established by Ordinance 2010-006 that was adopted March 23, 2010. Section 4 – Composition of the Ordinance establishes the membership requirements and composition of the Committee. The Section reads as follows:

- A. The Internal Audit Committee shall be composed of five members appointed by the BCC and shall not include any county commissioners as members.
- B. All five members shall be citizens of Palm Beach County, independent of elected and appointed county officials and employees, and not employed in any capacity by the BCC or by an entity subject to audit by the County Internal Auditor.
- C. Membership of the Internal Audit Committee will be to the greatest extent possible representative of the community-at-large and reflect the racial, gender and ethnic make-up of the community.
- D. The members' terms shall be three years and staggered so that the Internal Audit Committee annually includes a new member and members with one and two years of service.
- E. Each member shall serve no more than two consecutive full terms.
- F. Committee members shall have experience in business or finance; government accounting, auditing, operations or financial management; or other relevant experience.
- G. The chair of the Internal Audit Committee will be elected by the members of the Internal Audit Committee to serve a single two year term.

Current composition of the Committee is:

Dorritt Miller, CPA, Chair, African-American, female
Mark Burger, CPA, Vice-Chair, Caucasian, male
Alan Friedberg, PhD., Caucasian, male
Nam Nguyen, CPA, Asian-American, male
David Rosenstein, Caucasian, male

Committee meeting schedule:

The Ordinance requires the Committee to meet at least quarterly.
The Committee currently meets on the third Wednesday of March, June, September and December. Additional meetings are scheduled as necessary.

Conflict Memoranda:

None have been filed by any member since establishment of the Committee in August 2010.

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
BOARDS/COMMITTEES APPLICATION**

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Section I (Department): (Please Print)

Board Name: Palm Beach County Internal Audit Committee Advisory Not Advisory

At Large Appointment or District Appointment /District #: _____

Term of Appointment: 3 Years. From: 8/17/2012 To: 8/16/2015

Seat Requirement: Citizen familiar with government finance or audit Seat #: 3

*Reappointment or New Appointment

or to complete the term of _____ Due to: resignation other

Completion of term to expire on: _____

***When a person is being considered for reappointment, the number of previous disclosed voting conflicts during the previous term shall be considered by the Board of County Commissioners: None**

Section II (Applicant): (Please Print)

APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT

Name: Burger Mark J
Last First Middle

Occupation/Affiliation: Certified Public Accountant

Owner Employee Officer

Business Name: Mark J. Burger, P.A.

Business Address: 4400 PGA Blvd., Suite 600

City & State Palm Beach Gardens, FL Zip Code: 33410

Residence Address: 415 Plymouth Avenue

City & State West Palm Beach, FL Zip Code: 33405

Home Phone: () N/A Business Phone: (561) 659-2811

Cell Phone: (561) 889-3503 Fax: (561) 282-3412

Email Address: Mburger@markjburgercpa.com

Mailing Address Preference: Business Residence

Have you ever been convicted of a felony: Yes _____ No X

If Yes, state the court, nature of offense, disposition of case and date: _____

Minority Identification Code: Male Female
 Native-American Hispanic-American Asian-American African-American Caucasian

Section II Continued:

CONTRACTUAL RELATIONSHIPS: Pursuant to Article XIII, Sec. 2-443 of the Palm Beach County Code of Ethics, advisory board members are prohibited from entering into any contract or other transaction for goods or services with Palm Beach County. Exceptions to this prohibition include awards made under sealed competitive bids, certain emergency and sole source purchases, and transactions that do not exceed \$500 per year in aggregate. These exemptions are described in the Code. This prohibition does not apply when the advisory board member's board provides no regulation, oversight, management, or policy-setting recommendations regarding the subject contract or transaction and the contract or transaction is disclosed at a public meeting of the Board of County Commissioners. **To determine compliance with this provision, it is necessary that you, as a board member applicant, identify all contractual relationships between Palm Beach County government and you as an individual, directly or indirectly, or your employer or business.** This information should be provided in the space below. If there are no contracts or transactions to report, please verify that none exist. Staff will review this information and determine if you are eligible to serve or if you may be eligible for an exception or waiver pursuant to the code.

<u>Contract/Transaction No.</u>	<u>Department/Division</u>	<u>Description of Services</u>	<u>Term</u>
Ex: (R#XX-XXXX/PO XXX)	Parks & Recreation	General Maintenance	10/01/11-09/30/12
None			

(Attach Additional Sheet(s), if necessary)

OR  NONE


All board members are required to read and complete training on Article XIII, the Palm Beach County Code of Ethics, and read the Guide to the Sunshine Amendment prior to appointment/reappointment. Article XIII, and the training requirement can be found on the web at: <http://www.palmbeachcountyethics.com/training.htm>. Keep in mind this requirement is on-going.

By signing below I acknowledge that I have read, understand, and agree to abide by Article XIII, the Palm Beach County Code of Ethics, and I have received the required Ethics training (in the manner checked below):

- By watching the training program on the Web, DVD or VHS
 By attending a live presentation given on _____, 20____

AND

By signing below I acknowledge that I have read, understand and agree to abide by the Guide to the Sunshine Amendment & State of Florida Code of Ethics:

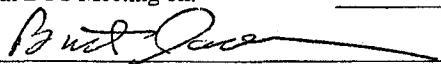
*Applicant's Signature:  Printed Name: MARK J Burger Date: 6/5/12

Any questions and/or concerns regarding Article XIII, the Palm Beach County Code of Ethics, please visit the Commission on Ethics website www.palmbeachcountyethics.com or contact us via email at ethics@palmbeachcountyethics.com or (561) 233-0724.

Return this FORM to:
 Joe Bergeron, Palm Beach County Internal Auditor's Office
 2300 North Jog Road, West Palm Beach, FL 33411

Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on: _____

Commissioner's Signature:  Date: 6-26-12

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***When a person is being considered for reappointment, the number of previous disclosed voting conflicts during the previous term shall be considered by the Board of County Commissioners: None**

Section II (Applicant): (Please Print)

APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT

Name: Burger Mark J
Last First Middle
Occupation/Affiliation: Certified Public Accountant
Owner Employee Officer
Business Name: Mark J. Burger, P.A.
Business Address: 4400 PGA Blvd., Suite 600
City & State Palm Beach Gardens, FL Zip Code: 33410
Residence Address: 415 Plymouth Avenue
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Cell Phone: (561) 889-3503 Fax: (561) 282-3412
Email Address: Mburger@markjburgercpa.com
Mailing Address Preference: Business Residence

Have you ever been convicted of a felony: Yes _____ No X
If Yes, state the court, nature of offense, disposition of case and date: _____

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Section II Continued:

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<u>Ex: (R#XX-XXXX/PO XXX)</u>	<u>Parks & Recreation</u>	<u>General Maintenance</u>	<u>10/01/11-09/30/12</u>
<u>None</u>			

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AND

By signing below I acknowledge that I have read, understand and agree to abide by the Guide to the Sunshine Amendment & State of Florida Code of Ethics:

*Applicant's Signature:  Printed Name: MARK J Burger Date: 6/5/12

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Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on:

Commissioner's Signature:  Date: 6/20/2012

Pursuant to Florida's Public Records Law, this document may be reviewed and photocopied by members of the public.

Revised 08/01/2011

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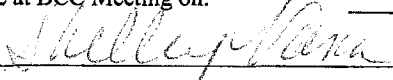
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Commissioner's Signature:  Date: _____

MARK J. BURGER, CPA
Certified Public Accountant and Advisor

Office: 561-659-2811
email: mburger@markjburgercpa.com
Page 1 of 2

Tax and Operational Professional
Knowledgeable, Experienced, Effective

AREAS OF STRENGTH

- Strong federal and state tax background
- Able to plan transactions, review/prepare returns
- Experience managing organizations
- Able to identify operational weaknesses and corrective actions
- Effective litigation support team member/witness
- Effective internal control assessments
- Effective interpersonal, organizational and administrative skills
- Sales, marketing and promotions
- Committed to excellence and integrity
- Able to manage multiple complex matters and multi task

EXPERIENCE

MARK J. BURGER, P.A., Palm Beach Gardens 1995 - Present

Certified Public Accountant and Advisor

- Provided proactive solutions to growing businesses and high net worth individuals.
- Provided federal and state tax planning and compliance services to complex business transactions.
- Provided business operational reviews, process improvement, and agreed upon procedure engagements.
- Provided professional real estate services to owners and tenants.

Cherry, Bekaert & Holland, L.L.P., West Palm Beach 2009 - 2012

Tax Manager and Business Advisor

- Provided proactive solutions to growing businesses and high net worth individuals.
- Provided federal and state tax planning and compliance services to complex business transactions.
- Provided business operational reviews, process improvement, and agreed upon procedure engagements.

RACHLIN COHEN & HOLTZ LLP, RCH HEALTHCARE ADVISORS, LLP, West Palm Beach 1999 - 2003

Partner

- Provided diagnostic review of a medical practice's current operations and compliance efforts.
- Evaluated billing and patient accounting operations, fee schedules, and internal controls.
- Participated in litigation support activities, analysis of expert schedules, and forensic accounting.
- Develop projected financial statements for a county wide school nurse program for purposes of estimating the economic impact of a shift in staff responsibilities.

SOMMERS, EVERHART & KOHLER, PA, West Palm Beach 1993 - 1995

Associate

- Provided federal and state tax planning and compliance services to complex business transactions.
- Prepared and reviewed numerous federal and state tax returns for consolidated multi-state corporations, S. Corporations, Partnerships, Limited Liability Companies, and Trusts.
- Prepared compiled and reviewed financial statements and agreed upon procedures engagements.

ERNST & YOUNG, LLP, West Palm Beach 1987 - 1992

Tax Manager

- Provided traditional accounting services to hospital systems, medical organization, non-profits, and high net-worth individuals.

EDUCATIONAL BACKGROUND

Masters of Science in Taxation, Florida International University, Miami, Florida, 1987

Bachelor of Arts, Concentration in Accounting, University of South Florida, Tampa, Florida, 1984

MARK J. BURGER, CPA
Certified Public Account and Advisor

Office: 561-659-2811
email: mburger@markjburgercpa.com
Page 2 of 2

HEALTH CARE INDUSTRY EXPERIENCE

- Diagnostic review of a medical practice's current operations and compliance efforts for the purpose of reviewing CPT/HCPCS coding, medical record documentation, billing and patient accounting operations, fee schedule reviews, internal control system reviews and benchmarking practice operating results to industry specialty-specific available information.
- Litigation support activities including analysis of expert schedules in preparation for trial, support during trial and depositions, forensic accounting, establish the economic impact on operations for changes in management agreements, change in marital status, and other financial analysis.
- Performed an assessment of the financial managements of a non-profit organization, including an assessment of the board of directors' involvement and oversight of the financial affairs of the agency. Service resulted in designing new accounting procedures, developing new financial reports, enhancing the current chart of accounts, developing new budgeting procedures, internal controls, and the development of costs allocation procedures and methodologies.
- Develop projected financial statements for a county wide school nurse program for purposes of estimating the economic impact of a shift in staff responsibilities and, transition to less expensive providers.
- Prepared detailed projection for the merger of three HMOs, and represented the client with the Florida Department of Insurance.

OTHER PROFESSIONAL EXPERIENCE

- Accounting, consulting and valuation services to a variety of clients operating in various states and industries. Industry experience includes health care, professional service, hospitality, retail and wholesale, distribution, and manufacturing. Services included the preparation of reviewed and compiled financial statements. Preparation of federal, state and property tax returns; preparation of business plans, forecasted and projected financial statements.
- Performed a financial review of a company's costs to manage and support its employee base. Determine a full costs employee burden rate and analyze results for the purpose of identifying the financial feasibility of restructuring current vendor relationships and/or enhance overall operational efficiencies.

COMMUNITY INVOLVEMENT

- American Institute of Certified Public Accountants.
- Florida Institute of Certified Public Accountants, Member of Bar Association Liaison Committee.
- Economic Council of Palm Beach County, Inc., Board of Director Member and Co-Chair of The Dwyer Awards.
- Northern Palm Beach County Chamber of Commerce, Board of Director Member, Governmental Affairs Committee, Small Business Council, and Educational / Bio-Science Committee
- Palm Beach County Internal Audit Advisory Committee.
- Professional Advisory Committee, Jewish Federation of Palm Beach County.
- Palm Beach County Literacy Coalition, Past President.

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Section II (Applicant): (Please Print)

APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT

Name: Nguyen Nam Hoang
Last First Middle

Occupation/Affiliation: Certified Public Accountant, Chartered Global Management Accountant

Owner Employee Officer

Business Name: Nam H Nguyen, CPA, PA

Business Address: 1600 South Dixie Highway, Suite 504

City & State Boca Raton, FL Zip Code: 33432

Residence Address: 1448 SW 13th Drive

City & State Boca Raton, FL Zip Code: 33486

Home Phone: (561) 394-7838 Business Phone: (561) 416-1391

Cell Phone: (561) 400-6004 Fax: (561) 416-1390

Email Address: NNguyencpa@bellsouth.net

Mailing Address Preference: Business Residence

Have you ever been convicted of a felony: Yes _____ No

If Yes, state the court, nature of offense, disposition of case and date: _____

Minority Identification Code: Male Female
 Native-American Hispanic-American Asian-American African-American Caucasian

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_____	_____	_____	_____
_____	_____	_____	_____

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*Applicant's Signature: *NAM* Printed Name: NAM H. NGUYEN Date: 6/5/2012

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Appointment to be made at BCC Meeting on: _____

Commissioner's Signature: *Bruce...* Date: 6-26-12

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BOARD OF COUNTY COMMISSIONERS
BOARDS/COMMITTEES APPLICATION**

*The information provided on this form will be used by County Commissioners and/or the entire Board in considering your nomination. This form **MUST BE COMPLETED IN FULL**. Answer "none" or "not applicable" where appropriate. Further, please attach a biography or résumé to this form.*

Section I (Department): (Please Print)

Board Name: Palm Beach County Internal Audit Committee Advisory Not Advisory

At Large Appointment or District Appointment /District #: _____

Term of Appointment: 3 Years. From: 8/17/2012 To: 8/16/2015

Seat Requirement: Citizen familiar with government finance or audit Seat #: 4

*Reappointment or New Appointment

or to complete the term of _____ Due to: resignation other

Completion of term to expire on: _____

*When a person is being considered for reappointment, the number of previous disclosed voting conflicts during the previous term shall be considered by the Board of County Commissioners: None

Section II (Applicant): (Please Print)

APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT

Name: Nguyen Nam Hoang
Last First Middle

Occupation/Affiliation: Certified Public Accountant, Chartered Global Management Accountant

Owner Employee Officer

Business Name: Nam H Nguyen, CPA, PA

Business Address: 1600 South Dixie Highway, Suite 504

City & State Boca Raton, FL Zip Code: 33432

Residence Address: 1448 SW 13th Drive

City & State Boca Raton, FL Zip Code: 33486

Home Phone: (561) 394-7838 Business Phone: (561) 416-1391

Cell Phone: (561) 400-6004 Fax: (561) 416-1390

Email Address: NNguyencpa@bellsouth.net

Mailing Address Preference: Business Residence

Have you ever been convicted of a felony: Yes _____ No X

If Yes, state the court, nature of offense, disposition of case and date: _____

Minority Identification Code: Male Female
 Native-American Hispanic-American Asian-American African-American Caucasian

Section II Continued:

CONTRACTUAL RELATIONSHIPS: Pursuant to Article XIII, Sec. 2-443 of the Palm Beach County Code of Ethics, advisory board members are prohibited from entering into any contract or other transaction for goods or services with Palm Beach County. Exceptions to this prohibition include awards made under sealed competitive bids, certain emergency and sole source purchases, and transactions that do not exceed \$500 per year in aggregate. These exemptions are described in the Code. This prohibition does not apply when the advisory board member's board provides no regulation, oversight, management, or policy-setting recommendations regarding the subject contract or transaction and the contract or transaction is disclosed at a public meeting of the Board of County Commissioners. **To determine compliance with this provision, it is necessary that you, as a board member applicant, identify all contractual relationships between Palm Beach County government and you as an individual, directly or indirectly, or your employer or business.** This information should be provided in the space below. If there are no contracts or transactions to report, please verify that none exist. Staff will review this information and determine if you are eligible to serve or if you may be eligible for an exception or waiver pursuant to the code.

<u>Contract/Transaction No.</u>	<u>Department/Division</u>	<u>Description of Services</u>	<u>Term</u>
Ex: (R#XX-XXXX/PO XXX)	Parks & Recreation	General Maintenance	10/01/11-09/30/12
_____	_____	_____	_____
_____	_____	_____	_____

(Attach Additional Sheet(s), if necessary)

OR NONE

All board members are required to read and complete training on Article XIII, the Palm Beach County Code of Ethics, and read the Guide to the Sunshine Amendment prior to appointment/reappointment. Article XIII, and the training requirement can be found on the web at: <http://www.palmbeachcountvethics.com/training.htm>. Keep in mind this requirement is on-going.

By signing below I acknowledge that I have read, understand, and agree to abide by Article XIII, the Palm Beach County Code of Ethics, and I have received the required Ethics training (in the manner checked below):

- By watching the training program on the Web, DVD or VHS
- By attending a live presentation given on _____, 20____

AND

By signing below I acknowledge that I have read, understand and agree to abide by the Guide to the Sunshine Amendment & State of Florida Code of Ethics:

*Applicant's Signature: *NAM* Printed Name: NAM H. NGUYEN Date: 6/5/2012

Any questions and/or concerns regarding Article XIII, the Palm Beach County Code of Ethics, please visit the Commission on Ethics website www.palmbeachcountvethics.com or contact us via email at ethics@palmbeachcountvethics.com or (561) 233-0724.

Return this FORM to:
 Joe Bergeron, Palm Beach County Internal Auditor's Office
 2300 North Jog Road, West Palm Beach, FL 33411

Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on: _____

Commissioner's Signature: *[Signature]* Date: 6/28/12

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 2300 North Jog Road, West Palm Beach, FL 33411

Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on: _____

Commissioner's Signature: *Michelle Mora* Date: _____

NAM H. NGUYEN, CPA, CIA

1600 S Dixie Hwy. Suite 504 • Boca Raton, FL 33432 • Tel: (561) 416-1391, Fax: (561) 416-1390 •
NNguyencpa@bellsouth.net

- Profile** A seasoned professional with extensive corporate and entrepreneurial experience in many facets of multinational and smaller organizations in various industries including property and casualty insurance and life insurance companies, healthcare companies and automobile dealerships. A management team member with excellent analytic, problem solving and strategic planning skills. Enjoy working, motivating and managing diverse groups of people.
- Professional Experience** Principal of Nam H. Nguyen, CPA, P.A. – Providing accounting and advisory services to private and smaller public reporting entities including reporting to the audit committee and board of directors, fund raising, closing financing transactions, and negotiating business transactions.
- Manager, Financial Controls – W.R. Grace & Co. – Developed a global joint risk-based audit plan. Planned, directed and executed operational reviews and financial audits. Communicated results to management and assisted in the implementation of recommendations and coordinated audit efforts with external auditors.
- Vice President, Financial Reporting – John Alden Financial Corporation – Directed a team of 25 accounting professionals including those in two significant subsidiaries with responsibilities for overseeing corporate accounting, SEC filings and filings with insurance department in 50 states, public stock offering and loan covenant review.
- Senior Manager, Audit – Price Waterhouse – Directed efficient audits of public and privately held companies, specialized in insurance and healthcare companies. Communicated and interacted with senior executives and audit committee members. Assisted client in the successful IPO transaction in the New York Stock Exchange. Recruited, trained, developed and counseled professional personnel.
- Professional Designation** Certified Public Accountant
Chartered Global Management Accountant
Certified Internal Auditor
Chartered Property Casualty Underwriter
Fellow, Life Management Institute
Health Insurance Associate
Associate in Risk Management
- Professional Memberships & Activities** Florida Institute of Certified Public Accountants – Atlantic Chapter Past President and Member of Board of Directors
American Institute of Certified Public Accountants
The Institute of Internal Auditors
Toastmasters International – Sensor Toast Club President