

**PALM BEACH COUNTY
BOARD of COUNTY COMMISSIONERS
BOARD APPOINTMENT SUMMARY**

Meeting Date: October 21, 2014
Department: Internal Auditor's Office
Advisory Board: Internal Audit Committee

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to appoint:

- A. L. Marc Cohn to serve on the Internal Audit Committee to replace Dr. Alan Friedberg in Seat 5 whose term expires in September 30, 2014. Mr. Cohn is currently serving as the alternate member on the Internal Audit Committee. Mr. Cohn was unanimously recommended by the Internal Audit Committee to fill this position. His term will expire September 30, 2017.
- B. Roger Strout to serve on the Internal Audit Committee as the alternate member to replace Mr. Cohn. Mr. Strout was unanimously recommended by the Internal Audit Committee to fill this position. The current term for the alternate member expires on September 30, 2016, so Mr. Strout's term as alternate will expire then as well.

Summary: The Palm Beach County Internal Audit Committee consists of five members and one alternate member appointed at large by the BCC. Prospective members must have experience in business or finance, government accounting, auditing, operations or financial management, or other relevant experience. Memos were sent to all Board members seeking nominations for Seat 5 on July 14, 2014. Countywide (PFK)

Background and Justification: The Board at its August 19, 2014 meeting directed the Internal Audit Committee to recommend individuals qualified to serve on the Committee to fill any newly vacant seats. This direction also required the Committee to consider its specific needs for any particular skills and recommend individuals based on those specific skills.

The Audit Committee was established in August, 1987 by resolution R-87-1226 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. Ordinance 2010-006, adopted March 23, 2010, eliminated the former 7 member audit committee and established a new five member audit committee consisting of individuals who are independent of the County organization and have experience in business or finance; government accounting, auditing, operations or financial management; or other relevant experience.

Applications from interested individuals meeting the required qualifications were solicited and three individuals submitted applications to serve on the Internal Audit Committee. The Internal Audit Committee reviewed the applications, found all three individuals qualified and unanimously selected the two individuals above for appointment. The membership of the Internal Audit Committee will consist of three white males and one Asian-American male and one African-American female after these appointments. The alternate member is also a white male.

Attachments:

Audit committee background and current membership list, attendance records, memos to BCC, memo from Audit Committee Chair with recommendations, Applications with resumes

Recommended by: Joseph F. Bergeron Internal Auditor Date: 25 Sept 2014
Recommended by: Paul F. J... Assistant County Attorney Date: 9/29/2014



Internal Auditor's Office
2300 North Jog Road
West Palm Beach, FL 33411
(561) 681-4480
FAX: (561) 681-4490
www.pbcgov.com/internalauditor

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**Palm Beach County
Board of County
Commissioners**

Priscilla A. Taylor, Mayor
Paulette Burdick, Vice Mayor
Hal R. Valeche
Shelley Vana
Steven L. Abrams
Mary Lou Berger
Jess R. Santamaria


County Administrator

Robert Weisman

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Affirmative Action Employer"*

Official Electronic Letterhead

Interoffice Memo

Date: September 24, 2014
To: Priscilla Taylor, Mayor and Members of the Board of County Commissioners
From: Mark Burger, Chair 
Palm Beach County Internal Audit Committee
Re: Recommendation on Filling Current Vacancy on Internal Audit Committee

At its September 17, 2014 meeting the Internal Audit Committee considered several candidates to fill Seat 5 currently held by Dr. Alan Friedberg who is stepping down at the end of his current term on September 30, 2014. Pursuant to BCC direction the Committee considered the needs of the Committee to ensure an appropriate skill set for the Committee including maintaining a diverse membership. The Committee also considered the qualifications of the three candidates and found all three fully qualified to serve on the Committee.

The Committee unanimously decided to recommend Marc Cohn to fill Seat 5. Mr. Cohn is currently serving as the Alternate Member to the Committee. Moving Mr. Cohn to full membership creates a vacancy in the Alternate Member seat. The Committee decided unanimously to recommend Roger Strout to serve as the Alternate Member. Mr. Strout currently serves as the City Auditor for the City of West Palm Beach.

Mr. Cohn will serve a three year term in Seat 5 beginning October 1, 2014 and ending September 30, 2017. Mr. Strout will serve the remaining two years of the term for the alternate member ending September 30, 2016 following Board approval of the Committee's recommendations.

PALM BEACH COUNTY INTERNAL AUDIT COMMITTEE

BOARD APPOINTMENT APPLICATION BACKGROUND INFORMATION

The Committee was established by Ordinance 2010-006 adopted March 23, 2010 and revised by Ordinance 2012-011 adopted June 19, 2012.

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 three 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:

- Seat 1 Sandra Turnquest, African-American, female
- Seat 2 David Rosenstein, Caucasian, male
- Seat 3 Mark Burger, CPA, Chair, Caucasian, male
- Seat 4 Nam Nguyen, CPA, Vice-Chair, Asian-American, male
- Seat 5 Alan Friedberg, PhD., Caucasian, male - term expires 9/30/14 and will step down then.

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 Internal Audit Committee Attendance Record

Member	Jun-14	Mar-14	Nov-13	Sep-13	Jun-13	Mar-13	Dec-12	Sep-12	Jul-12	Mar-12	Jan-12	Dec-11	Sep-11	Jun-11	Apr-11	Mar-11
Alan Friedberg	P	P	P	P	P	P	A-Ex	P	P	A-Ex	P	P	P	P	P	P
David Rosenstein	P	A	P	P	P	P	P	A-Ex	P	P	P	P	P	P	P	P
L. Marc Cohn	P	A	appointed December 2013 as Alternate Member													
Mark Burger	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
Nam Nguyen	P	P	P	P	P	P	P	P	A-Ex	P	P	P	P	P	P	P
Sandra Turnquest	P	P	P	P	appointed September 2013											

P = present A-Ex = absent excused A-N - absent not excused A - absent

Resolution R2013-193 (3/1/13) established uniform terms for all committees at three years with a limit of 3 consecutive 3 year terms and eliminated excused absences.

Seat History

Members are limited to three full three year terms. All terms end September 30 of the indicated year.

Seat #	Appointee	Appointed	Term	Re-appointed	Term	Re-appointed	Term
1	Sandra Turnquest	Sep-13	2013-2016				
2	David Rosenstein	Aug-10	2010-2013	Sep-13	2013-2016		
3	Mark Burger	Aug-10	2010-2012	Aug-12	2012-2015		Term as Chair ends September 2014
4	Nam Nguyen	Aug-10	2010-2012	Aug-12	2012-2015		Term as Vice Chair ends September 2014
5	Alan Friedberg	Aug-10	2010-2011	Aug-11	2011-2014		
Alternate	Marc Cohn	Dec-13	2013-2016				



Interoffice Memo

Date: July 14, 2014
To: Priscilla Taylor, Mayor and Members of the Board of County Commissioners
From: Joseph Bergeron
Internal Auditor
Re: Audit Committee Vacancy

Ordinance 2012-011 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 to provide advice and recommendations to the County Internal Auditor. Members serve three year terms.

The term of Dr. Alan Friedberg, Seat 5, will expire on September 30, 2014. While eligible for reappointment, Dr. Friedberg stated his desire to resign from the Audit Committee and proposed that he be replaced by Mr. Robert Brewer. Mr. Brewer is the former Chief Audit Executive for Office Depot. Audit Committee member David Rosenstein proposed that Mr. Roger Strout be considered for Seat 5 as well. Mr. Strout is the current Internal Auditor for the City of West Palm Beach. Applications and resumes for both candidates are attached.

If you support either of these candidates, 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 and I will provide them with the application package.

We would like to bring the appointment to the BCC for consideration at the September 9, 2014 meeting. Please return the signed Applications to me no later than August 21st. If you have any questions, please call me at 681-4471.

enclosures

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
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Priscilla A. Taylor, Mayor
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Jess R. Santamaria

County Administrator

Robert Weisman

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Official Electronic Letterhead

**PALM BEACH COUNTY
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 resume to this form.

Section I (Department): (Please Print)

Board Name: Audit Committee Advisory Not Advisory
 At Large Appointment or District Appointment/District #: 1
 Term of Appointment: 3 Years. From: 10/1/14 To: 9/30/17
 Seat Requirement: _____ Seat #: 5
 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: _____

Section II (Applicant): (Please Print)

APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT

Name: Colin L. (Leo) Marc
Last First Middle
 Occupation/Affiliation: Mortgage and Real Estate Broker/ Custom Financial, LLC
 Owner Employee Officer
 Business Name: Custom Financial, LLC
 Business Address: 135 Sedona Way
 City & State: Palm Beach Gardens, FL Zip Code: 33418
 Residence Address: 135 Sedona Way
 City & State: Palm Beach Gardens, FL Zip Code: 33418
 Home Phone: (561) 630-7892 Business Phone: (561) 624-8187 Ext. _____
 Cell Phone: (240) 687-2391 Fax: (561) 624-8187
 Email Address: Lmcoln301@aol.com

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

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>
<u>Ex: (R#XX-XXXX/PO XXX)</u>	<u>Parks & Recreation</u>	<u>General Maintenance</u>	<u>10/01/11-09/30/12</u>
_____	_____	_____	_____
_____	_____	_____	_____

(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: *L Marc Cohn* Printed Name: L Marc Cohn Date: July 16, 2013

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:
 (Insert Liaison Name Here), (Insert Department/Division Here)
 (Insert Address Here)

Section III (Commissioner, if applicable):

Appointment to be made at BCC Meeting on/

Commissioner's Signature: *John Valencia* Date: 7/22/13

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

Revised 08/01/2011

RESUME OF: L Marc Cohn
135 Sedona Way
Palm Beach Gardens, FL 33418

For the last 31 years I have been employed in the Real Estate and Mortgage Brokering business both here in south Florida and in the Mid-Atlantic States. For the last 18 years I have owned my own firm, Custom Financial, LLC, primarily concentrating on the origination of both commercial and residential mortgages.

For the 12 years prior, I worked for two stock exchange listed companies, Marriott Corporation and American Management Systems, in their corporate accounting departments. With American Management Systems, I also had responsibility for the Treasurer functions and Shareholders Relations. For the 2 years prior, which was immediately after graduating college, I started my accounting career by working for a CPA firm in the Baltimore area.

I graduated from the University of Maryland with a degree in Business Administration with a major in Accounting. I also took graduate level courses in Finance at American University in Washington, DC.

Community Involvement:

- Member of the Palm Beach Gardens Budget Advisory Committee, named Chair for two years and currently serve as Vice Chair
- Elected to a 4 year term in 2010 to the Board of Supervisors of the Northern Palm Beach County Improvement District
- Member of the Northern Palm Beach County Chamber of Commerce and a member of the Government Affairs Committee, also serving as Committee Chair in 2011
- Member of the PGA Corridor Association
- Treasurer of the Mirabella HOA for 6 years (2006-2011) – a 492 unit community with a \$2.0 million Budget
- Member of the Forum Club
- Member of the Economic Forum
- Member of the Board of Temple Judea for 7 years (2005-2011) and Chair of the Finance Committee for 2 years

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
BOARDS/COMMITTEES APPLICATION

The information provided on this form will be used in considering your nomination. Please **COMPLETE SECTION II IN FULL**. Answer "none" or "not applicable" where appropriate. Please attach a biography or résumé to this form.

Section I (Department): (Please Print)

Board Name: Internal Audit Committee Advisory Not Advisory

At Large Appointment or District Appointment / District #: _____

Term of Appointment: 3 Years. From: 10/1/14 To: 9/30/16

Seat Requirement: Citizen of Palm Beach County familiar with business or auditing Seat #: ALTERNATE

*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: _____

Section II (Applicant): (Please Print)

APPLICANT, UNLESS EXEMPTED, MUST BE A COUNTY RESIDENT

Name: Strout Roger Arnold
Last First Middle

Occupation/Affiliation: City Internal Auditor

Owner Employee Officer

Business Name: City of West Palm Beach

Business Address: 401 Clematis Street

City & State: West Palm Beach, FL Zip Code: 33401

Residence Address: 2736 Fawn Drive

City & State: Loxahatchee, FL Zip Code: 33470

Home Phone: (561) 444-9926 Business Phone: (561) 822-1382 Ext. _____

Cell Phone: (561) 444-9926 Fax: (561) 822-1538

Email Address: rstrout@wpb.org

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>
Example: (R#XX-XX/PO XX)	Parks & Recreation	General Maintenance	10/01/00-09/30/2100
_____	_____	_____	_____
_____	_____	_____	_____

(Attach Additional Sheet(s), if necessary)
OR

NONE

NOT APPLICABLE/
(Governmental Entity)

ETHICS TRAINING: All board members are required to read and complete training on Article XIII, the Palm Beach County Code of Ethics, and read the State Guide to the Sunshine Amendment, Article XIII, and the training requirement can be found on the web at: <http://www.palmbeachcountyethics.com/training.htm>. Ethics training is on-going, and pursuant to PPM CW-P-80 is required before appointment, and upon reappointment.

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 on July 3, 2014
 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: Roger A. Strout Printed Name: Roger A. Strout Date: July 3, 2014

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:
Joseph Bergeron, County Internal Auditor
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: _____

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

Revised 01/14/2014

ROGER A. STROUT, CIA, CRMA, CFE, CICA

• West Palm Beach, Florida 33402 • Phone 561-444-9926
• Email roger@rogerstrout.com • Website www.rogerstrout.com

SUMMARY

Extensive experience in Accounting & Finance, IT, Internal Audit, Internal Control Assessments, Strategic Planning and Process Improvement. Over twenty-five years of managing accounting, audit, and IT professionals with responsibility for:

- Accounting/ Auditing/ Budgeting
- Process Improvement
- Internal Controls & Risk Assessment
- Project Management
- IT Systems
- Financial Analysis/ Forecasting

PROFESSIONAL EXPERIENCE

City of West Palm Beach, FL – (2013 - Present)

Director of Internal Audit

- Staffed new City Internal Audit Department with qualified auditing professionals.
- Procured and implemented Teammate audit management software system.
- Completed annual risk assessment and 2014 Audit Plan.
- Launched data analysis tools utilizing IDEA software.
- Facilitated closer working relationships with Accounting, IT, Finance, Utilities, Engineering and the External Auditors.
- Selected an independent third-party Fraud, Waste and Abuse Hotline provider for the newly created Internal Audit Hotline.
- Prepared RFP for an independent IT Risk Assessment to be conducted by an IT consulting firm during FY 2014.
- Negotiated lower fees with the external auditor.
- Developed and presented an Internal Control Training program for City departments.

City of Tampa, Tampa, FL – (2006 - 2013)

Director of Internal Audit

- Completed annual risk assessment and 2013 Audit Plan, while ensuring successful completion of 2012 Audit Plan.
- Refocused audit staff on audit best practices, cost savings/recovery opportunities, and auditing fundamentals resulting in hard dollar savings/benefits to the organization of over \$3.0 million.
- Implemented recommendation tracking, reporting, and follow-up resulting in improving implementation rates by 40%.
- Launched data analysis tools utilizing ACL software.
- Implemented Audit Leverage's electronic workpapers and audit management system.
- Facilitated closer working relationships with Accounting, IT, Finance, and the External Auditors. Strengthened relationships with directors and peers across government and industry.
- Appointed advisory member of the Information Technology Steering Committee.
- Named to the Efficiency and Effectiveness task force to identify and evaluate opportunities to reduce costs and improve effectiveness of operations.
- Participated in the selection process for the External Auditor.
- Developed and presented Internal Control Training program for all Departments.
- Established Tampa Bay Government CAE Roundtable to identify and share Best Practices.

Georgia-Pacific Corporation, Atlanta, GA (1987 - 2006)

Consultant / Improvement Specialist/ Project Manager (1995 - 2006)

- Led Sarbanes-Oxley related IT controls reviews for G-P's financial systems and centrally supported manufacturing systems.
- Managed Improvement Program, including Mfg Real Time Costing to reduce manufacturing costs and improve processes at G-P's Headquarters and across operating divisions. Reported progress monthly directly to G-P's president and operating division presidents. Facilitated cost savings results to date for IT of over \$10 million.
- Provided planning, coaching, facilitation, and training to diagnostic teams at G-P's tissue operations at Plattsburgh, NY, and Menasha, WI, identifying over \$100 million in opportunities.
- Led teams of eight to sixteen professionals reengineering processes and designing/configuring SAP.

Audit Manager (1992-1995)

- Delivered operational and financial audit services to operating divisions. Assignments included Communication Papers, Forest Resources, Industrial Wood Products and Headquarters Human Resources and Administration.
- Achieved positive results in developing and enhancing business relationships with liaison operating divisions. Brought strong manufacturing/operating experience to each assignment.
- Conducted/coached operating management in performing Risk Control Self Assessments at G-P manufacturing facilities.
- Developed and delivered an Internal Control training program for the Forest Resources Division. The success of this program was widely recognized and noted in reporting to the Audit Committee of the Board of Directors.
- Led the Corporate-wide annual division control evaluations for three consecutive years for presentation to the CFO, CIO, and Vice President and Corporate Controller.

Audit Supervisor (1987-1992)

- Planned and supervised audits in G-P's Communication Papers, Containerboard and Packaging, Industrial Wood Products, Forest Resources, and Headquarters divisions.
- Conducted capital project audits of paper mill construction and rebuild initiatives exceeding \$100 million, as well as environmental audits including SPCC plans.
- Led audits of jointly owned real estate ventures, including deep-water oil terminals and storage operations.
- Achieved recoveries of amounts exceeding \$100,000 through Natural Gas contract audits and favorable adjustments /recoveries for G-P during mill asset divestitures. Developed and delivered a Natural Gas Management training program for all G-P mill locations. Received 1991 Chairman's Award for the success of this program.

Central Maine Power/Maine Yankee Atomic Power Co., Augusta, ME (1982-1987)

Senior Budget Analyst (1985-1987)

- Coordinated annual Operating and Capital budget process and preparation of monthly variance analysis. Lead departmental task force teams in budgetary control and analysis and recommended improved processes, which increased efficiencies and reduced costs.
- Achieved highly successful coordination of KWH Sales, Revenue, and Production costs budget processes, including earnings per share projections within one to two cents per share.

Senior Auditor (1982-1985)

- Developed audit programs, evaluated adequacy and effectiveness of management controls. Supervised activity of staff to ensure conformance with professional standards, and timely reporting of results of audits to management.
- Conducted audits of third-party outsourced functions (similar to SAS 70) for cost-plus maintenance and construction vendors, as well as vendors participating in nuclear refueling operations.
- Investigated fraud's resulting in successful prosecution and increased emphasis on preventative internal controls.

EDUCATION – CERTIFICATIONS - AWARDS

B.S. in Accounting (Magna Cum Laude), University of Southern Maine, 1979

Attended M.B.A. Program, University of Southern Maine

CIA – Certified Internal Auditor, 1986

CFE – Certified Fraud Examiner, 1991

CICA – Certified Internal Controls Auditor, 2010

CRMA – Certified Risk Management Assurance, 2012

Georgia-Pacific Chairman's Award, 1991

MEMBERSHIPS

Board of Directors Florida Audit Forum

Board of Governors, Palm Beach County Chapter of the IIA

Florida Government Finance Officers Association

Institute of Internal Auditors, Past President of the Atlanta Chapter

Association of Certified Fraud Examiners