

Your Name
Your Address
Your Tel
Your Email

EDUCATION:

University

BA, Social Studies

- Accounting through advanced and other business courses

COMPUTER SKILLS:

MS Office, Visio, and Project98; Enterprise, GW/DSAM, Middleware and Applications Solutions, RTN; PeopleSoft (ERP); SAP R/3; GM, Ford, ADP Dealership Software; Dunn and Bradstreet systems (E series – General Ledger, Budget and Planning, and Advanced Expert Writer); The Lemans Group (Leasemaster II); LAN & WAN environments; ACL, ACH and various wire transfer systems.

LANGUAGES:

Fluent in Spanish, Portuguese, and Ancient/Modern Latin; semi-fluent in French, Italian, and German

EXPERIENCE:

Automotive Company

Jan.2003 – Present

Audit Manager

- Perform operational, financial, compliance, and IT audits for worldwide business units in Europe, Asia, Mexico, and South America. Supervised two teams of three auditors.
- Develop best practices for the operating units, including establishing steering committees, training financial controllers and general managers on internal controls and process improvements, and providing consulting services and recommendations for enhancing operational efficiencies.
- Worked directly with D & T Consulting along with KPMG our external CPA's to identify, prepare the testing for compliance with the Sarbanes Oxley Act 404. Specific areas of concentration were in the Treasury functions, and Tax. The National Accounts Group and Asset Backed Securities were specific to my expertise in financial matters.

Software Company

1999 –2002

Leading provider of television entertainment, and satellite/wireless systems and services with \$8 billion in earnings

Project Manager (1999 – 2001)

- Responsible for auditing IT and non-IT engineering processes for the Local Operating Companies in South America including the Regional Broadcast Centers, as well as in United Kingdom, and India.
- Support the implementation of an Enterprise Resource Planning System (ERP/SAP) for Mexico, Brazil and Argentina.
- Supervised up to staff of eight auditors.

Manufacturing Coproration

1997 - 1999

International software developer with \$380 million in annual revenues

Business Operations Analyst (1999)

- Responsible for all Enterprise, Groupware/Distributed Systems & Applications (GW/DSAM), Middleware and Applications Solutions, Response Time Network (RTN) Management Business Units.
- Support the development of Candle's operational infrastructure and new business integration.
- Develop and document effective licensing, booking and shipping processes; draft necessary contract language, define system enhancements and Project Tools and coordinate the integration of new procedures into Candle's support infrastructure.
- Coordinate all operational and/or procedural change with applicable department managers

Internal Auditor (1997 – 1999)

- Perform operational and financial audits of worldwide direct operations and operations of franchised distributors engaged to market the company's products in "tertiary" world markets. Report directly to the audit committee.
 - Audit all aspects of the business, including EDP, contracts, royalties, acquisitions, legal, international tax, accounting, and finance.
 - Enhance operational effectiveness to support corporate marketing, return/value, and control/risk objectives by recommending policies and procedures to improve competitiveness, streamline productivity, coordinate activities, and ensure adequacy of internal controls.
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- Effectively communicate and support recommendations to operating and senior management, and support and monitor implementation.
- Identified foreign withholding tax and royalty discrepancies with foreign distributors, resulting in recovery of \$3-4 million. Selected to serve on the company's Y2K committee and the President's Council on Diversity in the workplace.
- Developed and implemented policy and procedures for the audit department.
- Liaison with external auditors, Deloitte & Touche, with the annual independent audit and co-sourcing internal audit engagements. Supervised one staff external auditor.

Automotive Corporation

1990 - 1997

International Audit/Accounting Representative (1996 – 1997)

- Promoted to manage the audit and accounting issues related to 80 distributors in 40 countries including their local in-house IT systems.
- Integrated management action programs to ensure compliance with US generally accepted accounting principles (GAAP) and generally accepted auditing standards (GAAS).
- Developed policy and procedure manuals in English, Spanish and Portuguese, and trained personnel in their native language.
- Selected to accompany senior management from Japan as their liaison with the hosting distributors on two multi-country fact-finding trips.

Operational Audit/Accounting Supervisor (1995 - 1996)

- Designed and implemented a national audit program for Honda and Acura Auto Dealerships to detect fraud related to incentive/rebate rules. Traveled throughout the United States conducting field audits, which resulted in the recovery of \$8 million in fraudulent rebates during the first year.
- Selected to investigate a sensitive corporate fraud/criminal matter, which resulted in identification of losses in excess of \$1-2 million and eventual termination of key personnel.
- Supervised and trained up to 12 external CPAs on operational and EDP dealership audits.

Senior Accountant - American Honda Finance Corporation (1990 - 1995)

- Dual reporting to Accounting Manager and Vice President of Finance. Liaison between Division of Accounting and Funding Division ensuring control over financial issues and corporation policy.
- Prepared initial S-1, Form 10-Q and 10-K for \$8 billion asset-backed securities portfolio, and subsequent filings.
- Prepared operational budget of \$132 million and capital budget of over \$1 million for U.S. and Canada.
- Maintained LAN accounting system for the asset-backed securities portfolio. Developed LAN budget system for analyzing profit and efficiencies of area within Division for revenue enhancing and cost cutting measures.
- Developed cost standards and variance analysis.
- Assisted with coding and testing of leasing retail procedures to ensure maximum reimbursement for financing services. Installed mainframe lease accounting system (Leasemaster II) to maintain revenue and expenses.
- Prepared various profitability analyses of services and outside ventures.
- Facilitated reorganization of accounting and reporting structures within Division of Accounting to 6 profit centers providing enhanced analysis of percent profit contributed to Division and organization.
- Implemented IT accounting functions increasing efficiency of accounting department.

Accounting Firm

1987 - 1990

Senior Accountant

- Performed audit and tax services for automotive, leasing, government, and not-for-profit agency clients.

Accounting Firm

1985 - 1987

Staff Accountant

- Performed audit tasks and management consulting services for private and public clients in a variety of industries, including automotive, financial institutions, hospitals, and manufacturing.
 - Reviewed and assisted with SEC filings, including S-1s, Form 10Q and 10Ks.
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CONFIDENTIAL ADDENDUM

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Sarbanes-Oxley 404 Summary of Work

The Autoomtive Corporation gave me the opportunity to work on the following areas:

1. Developed in partnership with Deloitte & Touche (outside consultants for SOX 404), the full detailed implementation plan related to Financial Services.
2. Documented current internal control structures and received “buy in” from Deloitte & Touche in compliance with the current COSO Framework of Audit methodology, with respect to the sections tested on a “go forward” basis.
3. Worked on three sections specifically outlining the testing required for SOX compliance. The sections were Treasury (Financial Reporting), Asset Backed Securities (ABS), and Tax (Financial Reporting). I was given this responsibility based upon my public accounting and financial reporting experience.

COSO Framework Methodology Approach

Electronics Company--used the COSO Framework and the complete and final work papers, reflected the necessary parts to be COSO compliant. Used COSO Framework at Automotive Company—making a smooth transition to their audit format. In the department we had to understand the Control Environment and perform a Risk Assessment (usually in the form of a Matrix) before the initial testing of the auditee began. We concluded each audit by preparing a final rating of the audit and explaining during the exit meeting the improvements needed, etc. The findings that were reported on the final audit report were dated with corrective action implementation dates. These dates and corrective actions would then be monitored to ensure that no “repeat findings” would occur.

In-Country Audit Summary

I have conducted audits in the following countries:

USA	Jamaica
Mexico	Bahamas
Guatemala	Australia
El Salvador	India
Honduras	Israel
Costa Rica	Thailand
Panama	Malaysia
Venezuela	Hong Kong
Colombia	Singapore
Bolivia	Korea
Uruguay	Japan
Chile	United Kingdom
Argentina	France
Brazil	Italy
Puerto Rico	Spain
Dominican Republic	Germany