



OC-25-40

**City of Albuquerque**  
*Accountability in Government Oversight Committee*  
P.O. BOX 1293, ALBUQUERQUE, NM 87103

May 22, 2025

Brook Bassan, Council President  
City Council  
P.O. Box 1293  
Albuquerque, NM 87103

Dear Council President Bassan,

Pursuant to Section 2-10-6 of the Accountability in Government Oversight (AGO) Ordinance, the AGO Committee has completed its process for filling the City Auditor position, which included public advertisement, candidate interviews, and reference checks.

Following this comprehensive process, the Committee has identified and ranked the top three qualified candidates as follows:

1. Marisa Vargas
2. Abinet Belachew
3. Joseph Throneberry

Should you wish to discuss the qualifications of these individuals or the selection process used by the Committee, please feel free to contact me directly at (505) 710-0561 or via email at [griego14@unm.edu](mailto:griego14@unm.edu).

Enclosed are the resumes for each candidate for your review.

Thank you for your attention to this matter.

Sincerely,

Signed by:  
  
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Victor Griego, Chairperson  
Accountability in Government Oversight Committee

# Marisa C. Vargas

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## Summary

- Over 11 years of managerial experience and 20 years of internal auditing expertise in non-profit, federal, and local government environments.
- Proven ability to adapt to shifting priorities while maintaining high-quality results and audit integrity.
- Specialized in developing risk assessments and annual audit plans aligned with organizational objectives.
- Skilled in audit planning, scope definition, budget development, and efficient resource allocation.
- Strong analytical, problem-solving, and decision-making abilities supported by advanced audit techniques and data analytics.
- Extensive experience with statistical sampling, extrapolation, and data-driven audit methodologies.
- Effective communicator with excellent written and verbal skills, fostering collaboration across departments, leadership, and oversight bodies.
- Deep understanding of federal, state, and local regulations, with demonstrated ability to interpret and apply complex policy requirements.
- Knowledgeable in GAGAS, GAAS, and CAS standards, with a consistent track record of audit compliance and quality assurance.
- Experienced in developing departmental performance goals and tracking success metrics.
- Proficient in evaluating internal controls and recommending actionable improvements.
- Committed to high ethical standards and professional conduct in all audit activities.
- Proficient in the implementation and use of TeamMate+ auditing software.

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## Education

**Master of Accounting**, University of New Mexico, Albuquerque, NM, May 2009

**Bachelor of Business Administration**, Finance (minor in Economics), University of New Mexico, Albuquerque, NM, May 2005

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## Professional Experience

**Interim City Auditor**, Office of Internal Audit (OIA), City of Albuquerque, February 2023- Present;  
August -December 2021

- Manage a budget of approximately \$1 million and a staff of up to 10 individuals to fulfill OIA's Charter, Mission, and objectives.
- Conduct the annual risk assessment and develop the audit plan for an audit universe valued at approximately \$1.5 billion, incorporating feedback from City Administration, City Council, and citizens.
- Effectively communicate and clarify audit objectives, findings, and recommendations for all audits and non-audit work to clients and key stakeholders.
- Oversee the continuous monitoring of open findings and recommendations, ensuring timely updates and evaluating the adequacy of corrective action plans developed by audit clients.
- Review and approve all audit and non-audit deliverables for clarity, messaging, and accuracy.
- Provide feedback and coaching across all phases of audit and non-audit engagements to support

staff development and ensure work quality

- Ensure full compliance with Generally Accepted Government Auditing Standards (GAGAS) across all OIA policies, processes, and procedures.
- Supervise OIA's quality control system, which includes completing annual self-assessments on all audit and non-audit work, implementing process improvements, and ensuring staff compliance with continuing professional education (CPE) requirements.
- Regularly evaluate OIA staff knowledge and competencies, recommending targeted CPE training to support professional development and maintain compliance with GAGAS.
- Perform outreach activities such as departmental training, attending social events, and providing formal presentations as requested.
- Participate in all City Department budget meetings and respond to inquiries from the City's Budget Office as needed.
- Regularly present to City Council and respond to questions, representing OIA on audit activities, budgetary matters, and strategic initiatives.
- Stay informed of emerging audit trends, communicate them to the audit team, and incorporate them into audit processes.
- Evaluate special requests from City Administration and referrals from the Office of the Inspector General for inclusion in the annual audit plan.
- Resolve and negotiate sensitive issues with audit clients, ensuring effective communication and maintaining professional relationships throughout the audit process.
- Lead the selection, interviewing, and hiring of new audit staff to build a high-performing and strategically aligned team.
- Review and approve all purchase orders, procurement card transactions, and travel expenses to ensure compliance with organizational policies and budgetary constraints.

### Highlights

- Led the team to achieve over 80% audit plan completion for 2021, 2022, 2023, and 2024, identifying approximately \$2.3 million in cost savings.
- Conducted a self-assessment of OIA policies and practices to determine compliance with GAGAS upon being hired as Internal Audit Manager (2021); identified gaps and implemented new policies, processes, and procedures.
- Achieved a "Pass" rating during the 2023 Peer Review by leading OIA through a successful quality assurance process.
- Directed the procurement and implementation of the TeamMate+ auditing software, enhancing audit and non-audit work efficiency.
- Initiated and implemented a continuous monitoring process, evaluating the status of open recommendations every six months to encourage timelier implementation by City Departments.
- Developed and implemented structured guidance and mentoring processes to support successful onboarding of new audit staff.
- Updated the Accountability in Government Oversight Ordinance (Bill No. FS 0-22-56) by collaborating with a sponsor, Council Services, and City Administration to achieve consensus and pass the legislation.
- Developed a new policy and audit plan mandated by the Office of the City Clerk (Bill O-22-40) to

verify the legitimacy of qualifying contributions given to Mayoral and City Council candidates; presented findings to the Board of Ethics multiple times as requested.

- Set clear, measurable performance goals for OIA staff at all levels to drive professional growth, improve audit quality, and support a culture of continuous improvement.
- Rebranded OIA's identity by developing new logos for communication and marketing purposes.
- Initiated outreach activities between OIA and other City Departments and citizens, including routine presentations at the City's Supervisory Development Program, and managing an information booth at various Health Fairs and local events.

**Internal Audit Manager, OIA, City of Albuquerque**

**May 2021- Present**

**Responsibilities**

- Provide input on selecting, interviewing, and hiring new staff into OIA.
- Train and mentor the team through one-on-one conversations on audit processes, policies, and City operations.
- Provide performance feedback for all OIA staff as appropriate.
- Collaborate in completing the annual risk assessment and audit plan.
- Participate in resource budgeting for the fiscal year.
- Review all audit work papers completed by staff for accuracy, quality, and appropriateness in accordance with auditing standards.
- Collaborate with City management regarding audit findings and recommendations.
- Maintain the Department's TeamMate+ audit software.
- Assist in ensuring staff attain the required CPE hours each year by completing meaningful training.
- Perform outreach activities such as departmental training, attending social events, and formal presentations.

**Contract Auditor, OIA, City of Albuquerque**

**August 2020 – May 2021**

**Responsibilities**

- Performed reviews of all audit work papers completed by staff for accuracy, quality, and appropriateness in accordance with auditing standards.
- Provided coaching and feedback to staff to correct work product deficiencies.
- Led audits of increasing complexity to evaluate operational efficiency, adequacy of internal controls, and compliance with City contracts and various state and federal regulations.
- Led discussions of audit findings and recommendations with City Leadership, explaining procedures needed to implement recommendations.

**Team Lead, Internal Audit, Sandia National Laboratories (SNL)**  
**2019**

**February 2014 – November**

**Responsibilities**

- Managed a team of 10 financial and information technology auditors.
- Oversaw the completion of approximately 35 projects a year, including audits, fraud investigations, consulting work, and special requests from management.
- Completed the annual risk assessment and developed the audit plan for an audit universe that was approximately \$3.6 billion in size.

- Developed department goals and reporting measures and maintained the department's resource budgets to better manage the team.
- Assigned resources to audit projects based on knowledge, skill level, and growth opportunities, partnering with the audit client on timeframes.
- Selected and interviewed candidates for open auditor positions, provided biweekly performance feedback, and conducted formal performance assessments during the annual review process.
- Performed reviews of all audit work papers and audit reports completed by staff for accuracy, due diligence, and valid conclusions.
- Ensured staff routinely monitored client management's response and implementation of audit recommendations.
- Maintained the audit department's official guidance documents regarding annual planning, sampling, audit methods, and consulting approaches.
- Responsible for maintaining and operating the department's auditing software (TeamMate), including developing detailed instructional guides, managing user accounts, leading training, and creating audit projects.
- Briefed the SNL audit committee and executive management team routinely regarding audit findings, project status, lab-wide trends, and risk mitigation.
- Acted as a subject matter expert on numerous fraud investigations at the request of procurement, finance, and investigator departments.
- Designated point of contact for interfacing with several oversight entities: Office of the Inspector General (OIG), Department of Energy (DOE), Government Accounting Office (GAO), International Standards Organization (ISO), and National Nuclear Security Administration (NNSA).

#### Highlights

- Led the team to achieve over 90% audit plan completion for 2019, 2018, and 2017; previously achieved 85% audit plan completion, identifying approximately \$500k in cost savings overall.
- Established mentoring processes and guidance for onboarding all new staff.
- Developed and implemented a monitoring process for corrective action plans by client management; including internal reporting metrics and measures of those actions.
- Collaborated in performing various Peer Reviews of other audit shops within DOE.
- Consulted on various self-assessments throughout SNL, providing guidance on sampling techniques, testing methodologies, process improvements, and CAS applications.
- Delivered numerous presentations within the SNL business community and to external parties on sampling methodologies, data analytics, continuous auditing and fraud identification.

#### **Internal Auditor, Internal Audit, SNL**

**April 2011 – February 2014**

- Performed compliance and performant audits of SNL's business processes.
- Led formal presentations to inform client management of audit objectives and results.
- Identified process improvements and risk mitigation practices for client management.
- Mentored new staff members on audit processes, policies, and SNL operations.

#### **Contract Auditor, Internal Audit, SNL**

**July 2010 – April 2011**

- Audited costs incurred for compliance with contract requirements and federal regulations.
- Reconciled the costs incurred by SNL's subcontractors for accuracy and completeness.
- Provided determinations to the procurement functional area on whether a subcontract should be

placed with a vendor.

- Led formal presentations to inform subcontractors of audit objectives and results.

**Internal Auditor, New Mexico Student Loans (NMSL)**

**June 2005 – July 2010**

- Evaluated student loans for compliance with federal regulations.
- Created and performed audit programs to determine the efficiency of operations and adequacy of internal controls.
- Led formal presentations to inform client management of audit objectives and results.
- Monitored corrective actions taken by client management in response to audit results.

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**Associations, Training, and Certifications**

- Institute of Internal Auditors Albuquerque Chapter:
  - Past President: 2022 - Present
  - President: 2017-2022
  - Officer: Vice-President 2013-2017
  - Board of Governors: Member 2010-2013
- Certified Fraud Examiner
- Certified Internal Controls Auditor
- Certified Internal Controls Specialist
- Certified Responsible Government Auditor
- Certified Derivative Classifier
- Certified Quality Assessor (International Professional Practices Framework “Red Book”)
- Certified Peer Reviewer (Government Auditing Standards “Yellow Book”)
- CIA Exam Candidate (Passed Part 1)
- Selected to attend the Institute of Internal Auditors’ Leadership Academy on three occasions

## **Abinet Y. Belachew, CPA, CIA, CFE, CGFM, CFF**

### **Professional Certification**

- Certified Public Accountant (CPA)
- Certified Internal Auditor (CIA)
- Certified Government Financial Manager (CGFM)
- Certified Fraud Examiner (CFE)
- Certified in Forensic Finance (CFF)

### **Education**

- Master's degree in accounting
- Bachelor of arts in accounting

### **Years of Experience**

- More than 20 years

### **WORK EXPERIENCE**

**Director of the Office of Financial Management/Controller/Accountability Officer  
U.S Agency for International Development (USAID), Federal Government  
September 2013 – Current**

### **DUTIES:**

- Provides leadership and strategic direction for developing, administering and communicating the Agency audits & financial policies and procedures to meet overall Agency goals and objectives, to ensure compliance , promote cost effectiveness, responsiveness to both U.S Taxpayers , management and employees, and to attract, retain, and develop a highly qualified, motivated and effective workforce.
- Ensured compliance of the Agency's chart of accounts with the U.S Gov requirements and Governmental Accounting Standards Board (GASB) guidelines.
- Directed internal audit functions across several international USAID missions, ensuring full compliance with Generally Accepted Government Auditing Standards (GAGAS) and applicable legal frameworks
- Designed and led comprehensive, risk-based audit plans to evaluate financial operations, internal controls, regulatory compliance, and program effectiveness across diverse operating environments
- Managed the preparation and coordination of audit workpapers for the Agency's annual external audit.
- Directed daily financial operations include accounts payable and receivable, accounting, revenue , budgeting, payroll, procurement, and contracts while developing and enforcing policies to meet departmental objectives.
- Supervised the analysis and reconciliation of program and administrative accounts with the Department of State and USAID, ensuring prompt management and liquidation of program and travel advances.

## **Abinet Y. Belachew, CPA, CIA, CFE, CGFM, CFF**

- Headed the Anti-Corruption Group by collaborating with local government audit organizations and international standard-setting boards; spearheaded the Audit Court initiative to enhance local government integrity in the extractive industries.
- Lead the preparation, monitoring, and execution of the annual agency-wide budget.
- Ensure alignment of financial resources with organizational priorities, programs, and initiatives.
- Reviewed, interpreted, and implemented new and revised legislation, accounting pronouncements, policies, and procedures; provided expert consultation on financial management and internal controls to leadership, local government officials, and implementing partners.
- Maintained regular communication with internal and external stakeholders, guiding staff and local partners across multiple locations.
- Planned and directed the creation of a comprehensive accounting, reporting, and budgeting system that provided senior management with timely and accurate financial data for informed decision-making.
- Enforced Financial Controls and Compliance: Established uniform financial management procedures for all funds; developed robust internal controls to prevent fraud, waste, and abuse, ensuring compliance with GAAP and enhancing the reliability of financial reporting.
- Conducted performance, financial, and compliance audits, delivering strategic, actionable recommendations that strengthened internal governance, accountability, and operational integrity.
- Presented audit findings to agency leadership, elected officials, local government representatives, and implementing partners, promoting transparency and driving continuous improvement

### **Controller**

Pension Benefit Guarantee Corporation  
United States Government Agency

#### **DUTIES:**

- Supervise the staff of the Financial Operations Department's Controller Operations Division comprising managers, accountants, auditors, technicians and administrative assistants (49 individuals in total)
- Responsible for providing oversight and guidance of the investment branch, general accounting branch and financial reporting and analysis branch, ensuring that an effective system of internal control is in place to prevent fraud, waste and abuse.
- Provide accurate and timely financial reporting by accurately classifying and recording financial data and periodically presenting financial statements to PBGC management, PBGC Board representatives, U.S. Treasury, OMB, OIG, external auditors, and other key stakeholders.
- Responsible for agency-wide financial standards and controls, for planning, developing, and coordinating a corporate-wide financial management of the revolving and trust funds, and monitoring and evaluating the effectiveness and responsiveness of financial reporting for internal and external customers.



## **Abinet Y. Belachew, CPA, CIA, CFE, CGFM, CFF**

- Review Financial Accounting Standard Board (FASB) and Federal Accounting Standards Advisory Board (FASAB) pronouncements and determine their effect on the reporting of the agency's financial condition.
- Interface with Treasury FMS, OMB, external auditors and others on audit of PBGC financial statements and operations. Maintain appropriate liaisons and interface with GAO, U.S. Treasury, OIG, OMB, external auditors, or other key stakeholders (both internal and external) to ensure effective coordination of accounting activities and financial reporting.
- Represented the Agency at meetings, functions, and on various boards, commissions, and committees; prepared and delivered staff reports and official correspondence.
- Served as the primary liaison for all bond sales, collaborating with the Financial Advisor, Bond Counsel, Attorney's Office, and internal stakeholders.
- Led the preparation of comprehensive bond documentation, including official statements, rating agency presentations, closing documents, and debt service schedules.

February 25, 2012 – May 7, 2012: Took personal vacation before starting my new job.

Director of Internal Audit  
Maryland-National Park and Planning Commission  
MD 2037  
From: 03/2009 to 02/24/2012

Supervisor Name: Bruce Berkey  
Phone Number: 443-789-9292  
Hours per Week: 40  
Salary: \$124,200/Year

### **DUTIES:**

- Manages the performance of surveys and audits, including facility and network compliance audits, related program and operation audits, follow-up audits, audits of hot line allegations and special audits generated by high level Departmental officials or field management.
- Provides audit guidance to facility and network compliance officers for the conduct of these audits.
- Make oral and written presentations to various senior executives including but not limited to the Board, the Executive Director, the Audit Committee, the Chief Business Officer, the Chief Financial Officer, and other parties discussing deficiencies and recommending corrective actions to improve operations.
- Coordinates planning for audits of mutual interest with other County offices.
- Briefs officials on the progress of audit projects, presents viable solutions to identified auditing problems and provides advice on audit trends and broad program weaknesses.
- Provides technical advice or expertise relating to audit matters and provides information and data for the preparation of reports.
- Manages the preparation of final audit reports which are in conformity with generally accepted Government Auditing Standards (GAGAS).
- Establishes audit priorities; approves changes and resolves conflicts in audit plans and schedules.
- As the Director of Internal Audit, acts for and exercises authority in the formulation and execution of plans, policies, programs and procedures to provide a comprehensive Commission-wide audits.
- Responsible to help the Commission accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk

## **Abinet Y. Belachew, CPA, CIA, CFE, CGFM, CFF**

management, and internal control processes, compliance with all applicable rules and regulations and reliable financial reporting.

- Review audit work papers, audit reports and risk assessment process to ensure (a) adherence to the Generally Accepted Government Auditing Standards, audit, evaluation and review plan and prescribed policies and standards, and (b) the quality and effectiveness of individual work products.
- Develops annual and long-range risk assessment, audit, evaluation and review plans, provides technical advice and guidance to subordinate staff for risk assessment, audit, evaluation and review activities and coordination functions and maintains close liaison with the Commission program and management officials in the areas of assigned responsibility.
- Performs the administrative and human resource management functions relative to the staff supervised. Plans, schedules, and assigns work to subordinates. Establishes guidelines and performance expectations for staff members; provides feedback and periodically evaluates employee performance. Provides advice, counsel, and/or instruction to staff members. Recommends or approves appointments, selections, or reassignments to positions. Effects disciplinary measures as appropriate. Carries out Equal Employment Opportunity (EEO) policies and program activities.

### **Job Title: Senior Manager Audit**

**From:** 07/2007 to: 03/2009

**Employer's Name and Address:** Clifton Larson Allen & Cherry, Bekaert & Holland (CG)  
Certified Public Accountants & Consultants Firm, 4250 N. Fairfax Drive, Suite 1020, Arlington,  
VA 22203

### **DUTIES:**

- Managed and conducted several annual financial statement audits for the public sector & financial institution clients in accordance with GAGAS, GAS, and other applicable rules & regulations. Clients served include:
  - Federal Communication Commission, Department of Commerce, GE Capital, City of Falls Church, City of Manassas.
- Responsible for developing/designing risk assessment plans and innovative approaches; directing teams; structuring assignments; reacting to unexpected complex developments during the execution phase of the engagement which may require modifications to the work plan; and determining the completeness and sufficiency of the work papers and related evidence developed by the staff members.
- Provided training, guidance, and technical assistance to team leaders, and auditors/program analysts for completing work consistent with goals, standards, priorities and timeframes. Managed multiple engagement and mentored staff both formally and informally
- Evaluated the technical ability and overall performance of subordinate staff; counseled team leaders and other staff persons; provided advice and instructions on work and administrative matters.
- Developed deliverables and presented findings and solutions to executive clients, managed projects in the most efficient and effective manner and delivered client solutions on time and within budget.
- Determined the scope of audit, developed and adjusted audit guides when necessary to meet special or unusual circumstances; and participated in closeout audit conferences with auditees to present the findings developed during the course of the audit.

## **Abinet Y. Belachew, CPA, CIA, CFE, CGFM, CFF**

- Assure efficient staff training and development, effective communication, and continued emphasis on Equal Employment Opportunity.

**Job Title:** Controller **From:** 11/2004 **To:** 07/2007

**Employer's Name and Address:** The District of Columbia Gov. the Office of the Chief Financial Officer (DCPS)

### **DUTIES AND ACCOMPLISHMENTS:**

- Reviewed existing and new legislation, regulations and policies affecting programs and implemented appropriate financial processes and systems (or modifying existing processes or systems) to ensure statutory and regulatory compliance.
- Directed the development and implementation of processes, procedures, guidelines and standards for the operation and maintenance of the core financial and business systems which support fiscal management activities in the agency.
- Served as the action officer for reviewing audit reports from the Office of the Inspector General and external auditors, pertaining to financial and business systems and prepared responses to findings and recommendations, and corrected deficiencies identified in these reports.
- Served as the primary subject matter expert in dealings with oversight entities and other external stakeholders regarding financial and business systems.
- Managed a staff of professionals (including financial specialists and accountants) and provides daily oversight of the activities within the Department. Overseas and provides directions to staff for conducting analyses of alternatives in determining the optimal solutions for the development, modernization and enhancement as well as ongoing steady state of operations of agency business systems
- Provided oversight into managerial accounting, funds control and analytical studies utilizing a staff of professional accountants, and budget analysts.
- Determined accounting system adequacy and identified accounting and budgetary problems and developed and maintained progressive fiscal management techniques and practices.
- Developed a risk assessment review systems and monitored accounting internal control programs to identify problem areas and develop solutions to improve program effectiveness.
- Directed the activities associated with the internal control over financial reporting provisions of OMB Circular No.A-123, (Appendix A) Management's Responsibility for Internal Control.
- Oversaw the agency investment and bond rating activities to ensure High Bond Rating (AAA) and responsible to recruit, retain and nurture a well-qualified staff.
- Represented the Chief Financial Officer (CFO) as a participant or presenter at conferences, decision-making forums, and intra-Departmental and inter-agency working groups and councils.
- Developed and implemented policies and procedures to ensure that internal controls over operations are consistent with Generally Accepted Accounting Principles (GAAB) OMB, GAO, and the District of Columbia law and regulations.

### **AWARD**

## **Abinet Y. Belachew, CPA, CIA, CFE, CGFM, CFF**

- May 2022: Meritorious Honor Award - for having the vision to redefine and expand the role of USAID/DRC OFM in fighting corruption through excellent teamwork.
- September 2021: Individual Cash Award of \$800 - Colombia USAID Mission.
- September 2018: Individual Cash Award of \$1,500. - Colombia USAID Mission.
- September 2017: On the Spot Cash Award of \$575 - South Sudan Mission Director.
- June 2016: ICASS Recognition Award- the Central Asia Mission ICASS Service Center Director.
- August 2016: Meritorious Honor Award - Central Asia Regional USAID Mission.
- May 2015: Meritorious Honor Award - Central Asia USAID Mission.
- September 2015: Individual Cash Award of \$1,400.00 - Central Asia USAID Mission.
- "I Made a Difference" Award from Metropolitan Washington Airport Authority.
- Best Financial Analyst award from the Town of Leesburg.

## SENIOR GOVERNMENT RISK &amp; AUDIT LEADER

SUMMARY	DEMONSTRATED VALUE
<p><b>Exceptional record of achievement</b> in the management of corporate and government audit operations, with an extensive background in cyber security, investigations, law enforcement, and physical security operations.</p> <p><b>Excel at developing and leading high-performing teams</b> that create, conduct, and communicate audit programs to add value for stakeholders.</p> <p><b>Highly adept at identifying potential issues, gaps, and areas of risk</b>, developing policies and procedures, updating controls, and presenting and negotiating post-audit recommendations.</p> <p><b>Proven history of directing successful investigations</b> involving financial crime, fraud, theft, cybercrime, administrative crime, and ethics/integrity violations.</p> <p><b>Experienced at building and leading top-performing teams</b> in the US and overseas. MS in Criminal Justice Administration and multiple certifications.</p>	<ul style="list-style-type: none"> <li>• Extensive experience in public leadership, including serving as a member of the Las Vegas Metropolitan Police's Civilian Review Board, the Clark County Enterprise Town Board, and City of Las Vegas Audit Oversight Committee.</li> <li>• President Emeritus of the Las Vegas Chapter of the Association of Certified Fraud Examiners.</li> <li>• Developed the policies, procedures, best practices, and duties for the City of Las Vegas Senior Forensic Auditor.</li> <li>• Managed internal and external investigations for Cox Enterprise's Las Vegas market, including ethics/integrity, ID theft, fraud and financial crime, workplace violence, due diligence, threat assessments, and theft of services cases.</li> <li>• Directed financial crime investigations for Capital One's credit card business line, managed external fraud operations for a 9-state region, and led the effort to establish an enterprise cyber threat intelligence program.</li> <li>• Conducted Medicare fraud, waste, and abuse investigations for the US Dept. of Health &amp; Human Services.</li> </ul>

## Key Skills:

Audit Management	Regulatory Compliance	Fraud Investigations	Internal Investigations
Strategic Planning	Data Protection & Privacy	GAAP/GAAS/GAGAS	Cyber Security
Internal Controls	Organized Retail Crime	Risk Mitigation	Financial Crime
Risk Identification	Budget Administration	Best Practices	Problem Solving
Corrective Actions	Governmental Auditing	Reporting	Communications
Public Accounting	Project Management	Analysis	Negotiations

## PROFESSIONAL EXPERIENCE

### CITY OF LAS VEGAS, Las Vegas, NV 2016 – Present

#### Senior Forensic Auditor (12/2022-present)

Oversee and conduct complex internal and forensic audits, working with the city council, city manager, and all levels of management and staff to facilitate improvement through the analysis, investigation, inquiry, testing, and examination of evidence and identification of discrepancies or inaccuracies. Serve as Lead Auditor, supervising project teams and coordinating junior auditors on projects. Monitor and follow up on investigations. Present audit findings to management and city officials. Participate in developing recommendations to correct areas of risk or fraud and implement corrective actions.

- Key member of the team that developed and established the fraud/ethics program for the city's internal audit department.
- Provided critical guidance on information security, public safety, and emergency management audits.

#### Board Member, Audit Oversight Committee (2016-12/2022)

Evaluated public reports generated by internal audits. Collaborated with City Manager and City Auditor to schedule audits. Interviewed City Auditor applicants. Reviewed and recommended changes to the audit program in the city charter.

- Served as committee Chairman and Vice Chairman during tenure on the committee for more than 6 years.

### COX ENTERPRISES, INC. Las Vegas, NV 2020 – 2022

#### Enterprise Security & Investigations Manager

Responsible for directing security and investigations staff for the SW United States in identifying, developing, implementing, and maintaining security processes across the organization to reduce risk, respond to incidents, and limit exposure to liability exposure. Maintained budgets. Developed, trained, and directed security and investigative personnel. (continued)

*(Enterprise Security & Investigations Manager, Cox Enterprises, continued)*

- Provided leadership and direction as part of the internal emergency response and crisis management teams.
- Managed physical/facility security operations, including contracted guard services, CCTV/surveillance systems (Avigilon), access control systems (ProWatch), and department projects.

**LAS VEGAS METROPOLITAN POLICE DEPT. (LVMPD) CITIZEN REVIEW BOARD**, Las Vegas, NV

2016 – 2022

**Board Member**

Reviewed complaints relating to peace officer misconduct and internal investigations carried out by the LVMPD. Determined case merits and provided objective analyses. Recommended disciplinary actions, training, and/or policy changes as warranted.

- Elected Chairman on more than 10 hearings and screening panels. Led the examination and adjudication of complex cases ranging from allegations of improper use of force to public corruption.

**MGM RESORTS INTERNATIONAL (MGMRI)**, Las Vegas, NV

2016 – 2021

**Senior Manager, Fusion Center (2018-2020)**

Oversaw cyber security and investigative operations within the Information Security Department for MGMRI's Fusion Center. Partnered with Fraud Control, Internal Audit, Legal, Security, Treasury, HR, and other departments on data loss prevention, anti-money laundering, suspicious activity reporting, and insider threat management. Managed the cyber threat intelligence program, digital forensics, eDiscovery, cyber incident response, vulnerability management, and security operations center (SOC). Worked with local, state, and national law enforcement agencies. Directed cyber threat intelligence analysis, data breach and cybercrime investigations, network and computer misuse, information security incident response, and eDiscovery activities.

- Managed eDiscovery and digital forensic efforts while improving existing processes. Investigations included MGMRI's response to a high-profile Oct. 1 incident, June 2019 MGM Data Breach, and DLP efforts around project MGM2020.
- Led MGMRI's Incident Response team in addressing data security issues resulting from internal and external attacks.
- Directed incident response and data loss prevention efforts relating to selling and acquiring casinos in Las Vegas as part of the MGM 2020 project.

**Event Security Manager, T-Mobile Arena (2016-2021)**

In a part-time event management role, directed safety and security for this 20,000-seat, multi-function arena. Supervised up to 300 in-house and contracted security officers per event, with as many as 100 major events per year. Coordinated with law enforcement, medical teams, and MGM security leaders during events.

**CAPITAL ONE BANK (USA)**, Las Vegas, NV

2013 – 2018

**Regional Manager, External Fraud & Card Intelligence**

Directed all financial crime investigations for the credit card line of business (LOB) and managed all external fraud operations for the 9-state Western US region. Responsible for investigating fraud applications, account takeovers, counterfeit cards, transaction fraud, mass compromises, data breaches, payment fraud, syntactic and bustouts, and identity theft. Trained, developed, and led a team of 6 senior fraud investigators and analysts at multiple locations nationwide. Led the Credit Card Cyber Threat Intelligence (CTI) team and worked closely with Information Risk Management and external vendors on monitoring underground carding forums on the Dark Web. Partnered with federal law enforcement (NCFTA, FBI, Secret Service) on high-profile cases. Carried out fraud prevention modeling and Anti-Money Laundering (AML)/Suspicious Activity Reporting (SAR).

- Managed the Northeast Region to include New York City metro area prior to the Western Region.
- Led the card LOB team within a newly formed CTI program to minimize losses due to data breaches and cybercrime.
- Conducted fraud and financial crime training to local law enforcement and industry peers.
- Provided court testimony as an expert witness for financial crimes.
- Key member of the team that rolled out the regional model for external fraud.
- Reduced risk and losses by creating protection strategies for at-risk accounts.

**THE HOME DEPOT**, Los Angeles, CA

2011 – 2013

**District Investigations Manager**

Managed asset protection and compliance operations for 10 retail locations in the Los Angeles area, totaling \$620M in sales and more than 5,200 employees. Supervised a staff of 30 and contracted security guards at each location. Administered a \$680,000 budget. Supported the HR, Operations, Sales, Merchandising, and Environmental Compliance areas. Served as the regional subject matter expert (SME) on asset protection, safety, OSHA, asset protection, and physical security.

*(continued)*



*(District Investigations Manager, The Home Depot, continued)*

- Improved security and reduced shrinkage by implementing employee training programs and upgrading equipment.
- Lowered risk by directing emergency planning, conducting threat assessments, ensuring compliance with ADA and related laws, and managing OSHA, fire/life safety, sanitation, and environmental protection programs.

**WALMART STORES**, Los Angeles, CA 2008 – 2011

**Market Asset Protection Senior Manager**

Oversaw asset protection, safety, and operational/environmental compliance for the \$980M, 8,500+ employee Los Angeles metro market. Administered a \$2.1M security budget. Carried out emergency planning and threat assessments.

**SEARS HOLDINGS CORPORATION**, Hoffman Estates, IL 2007 – 2008

**Manager, Organized Retail Crime (ORC) Investigations Team**

Led investigations of major theft and fraud incidents at stores nationwide for the Kmart and Sears brands. Developed ORC policies and procedures, managed the company-wide ORC program and investigators, and developed employee training.

### ADDITIONAL EXPERIENCE

<b>Qualified Manager (QM) - California Operations</b> , GLOBAL ELITE SECURITY MANAGEMENT, Los Angeles, CA	2012 – 2013
<b>Senior Investigator</b> , TARGET CORPORATION, Los Angeles, CA	2005 – 2007
<b>Senior Medicare Fraud Investigator</b> , TRUST SOLUTIONS, Camarillo, CA	2004 – 2005
<b>Director, Security &amp; Firearms Training</b> , PROGRESSIVE TRAINING CENTERS, Pompano Beach, FL	2003 – 2008
<b>Owner</b> , ADVANCED SECURITY & INVESTIGATIONS, Lauderdale Lake, FL	2003 – 2008
<b>Medicare Fraud Investigator</b> , TRICENTURION, Miami, FL	2003 – 2004
<b>Deputy Sheriff</b> , BROWARD COUNTY SHERIFF'S OFFICE, Fort Lauderdale, FL	2001 – 2003
<b>Police Officer</b> , DELRAY BEACH POLICE DEPARTMENT, Delray Beach, FL	1999 – 2001

### EDUCATION

**MS in Criminal Justice Administration**, Lynn University, Boca Raton, FL (2003)  
**BS in Criminal Justice**, University of Central Florida, Orlando, FL (1999)  
**AA in Criminal Justice**, Lake Superior State University, Sault Ste. Marie, MI (1998)  
**Florida Law Enforcement Certificate**, Palm Beach State College, Lake Worth, FL (1999)

### CERTIFICATIONS & LICENSES

Certified Fraud Examiner (CFE)  
 Certification in Risk Management Assurance (CRMA)  
 Certified Internal Auditor (CIA)  
 Certified Information Systems Auditor (CISA)  
 Certified Information Systems Security Professional (CISSP)  
 Certified Protection Professional (CPP)  
 Certified Financial Crimes Investigator (CFCI)  
 Certified Forensic Interviewer (CFI)  
 Certified Expert in Cyber Investigations (CECI)  
 Loss Prevention Certified (LPC)  
 NV PILB – Registered Employee, Notary Public, Nevada & Michigan Gaming Control Board Registrations

### SUPPLEMENTAL INFORMATION

**Affiliations:** Association of Certified Fraud Examiners, Institute of Internal Auditors, ISACA, (ISC)2, ASIS International, International Association of Financial Crimes Investigators, International Association of Interviewers, Loss Prevention Foundation, InfraGard

**Volunteer/Community Involvement:** President Emeritus, Association of Certified Fraud Examiners (Las Vegas Chapter); Board Member, Enterprise Town Advisory Board (2020-2023); State of Nevada 2020 Presidential Elector