

OC-20-11
City of Albuquerque
Office of Internal Audit
P.O. BOX 1293, ALBUQUERQUE, NM 87103

August 31, 2020

Pat Davis, Council President
City Council
P.O. Box 1293
Albuquerque, NM 87103

Dear Council President Davis:

Pursuant to Section 2-10-6 of the Accountability in Government Oversight (AGO) Ordinance, the AGO Committee has completed the process of advertising, interviewing, and contacting references for the City Auditor position.

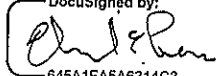
The Committee has selected the top three qualified candidates and are ranked by order of preference:

1. Purvi Mody, CPA
2. Lori Cox, CIA
3. Paul Michael Padilla, CPA, CIA, CFE

If you wish to discuss the qualifications of these candidates or the process used by the AGO Committee, please contact me at (505) 720-3822.

Enclosed are the resumes for the candidates.

Sincerely,

DocuSigned by:

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Edmund E. Perea, Esq., Chairperson
Accountability in Government Oversight Committee

Executive Summary

Highly accomplished, results-driven key senior executive with more than 15 years of experience in accounting, auditing, finance, and operations working with million and billion dollar public and private organizations. Demonstrated ability to streamline operational processes that drive growth and increase efficiencies which contribute to bottom-line profits and reduce organizational risks. Strong qualifications in implementing and recommending best practices for financial and operational controls, policies, processes, productivity improvements, and change management. Possess solid executive leadership and interpersonal skills to establish rapport with all levels of staff, management, and boards. Diverse industry experience in healthcare, financial institutions, casinos, manufacturing, technology, and benefit plans. Expertise in:

- GAAP accounting, auditing, internal audit, compliance, administrative & financial operations;
- Presenting, developing reports, and representing organizational interests externally with policymakers, regulators and key stakeholders;
- Analytical, problem-solving, and organizational skills;
- Managing diverse and demanding workload within set budget;
- Building strong diverse teams that are highly engaged; and
- Governance best practices, effective communications with executives, boards and committees.

Education

- Masters of Accountancy University of New Mexico 2005, GPA 4.09
- Masters of Arts in Education East Carolina University 2000
- Bachelor of Science in Chemistry University of

Work Experience

- **La Familia Medical Center** **7/2020-Present**
 - Interim Chief Financial Officer*
 - Manage functional areas of finance, accounting, grants financial management, revenue cycle, and cash flow projections
 - Coordinate annual grantor and financial audits/grants and loan management
 - Present financials at Board of Directors meetings
- **UNM Hospital/Health System/HSC** **8/2013-6/2020**
 - Health System Executive Director of Internal Audit (2019-2020)*
 - Interim Health Sciences Center Chief Compliance Officer (2016- 2018)*
 - UNM Health System Chief Compliance and Internal Audit Officer (2015-2019)*
 - Executive Director for Compliance and Internal Audit (2013-2015)*
 - Hired by CEO and Board of Regents to build an integrated Hospital and Health System Compliance and Internal Audit organizational structure that supports business growth, financial and operational analysis, risk management, and enhances communication by breaking down silos and establishing transparent communication.
 - Successfully planned, developed, and implemented compliance and internal audit processes and teams based on industry regulations and best practices.
 - Developed team and leadership talent and departmental accountability structure, department goals, strategy, objectives, and procedures. Increased productivity by over 300% annually. Issued over 250 financial, operational, and compliance audit reports annually.
 - Led, designed, and implemented first enterprise risk assessment for the Health System in 2014.
 - Implemented integrated and risk-based billing compliance audit software, internal audit software and analytics software (IDEA).

North Carolina at Chapel Hill 1998

Certifications

- Certified Public Accountant 2008
- Certified in Healthcare Compliance 2016

Core Competencies

- Strategic Development & Planning
- GAAP, GAAS, and GAGAS
- Organizational Management
- Resource Optimization
- Stakeholder Engagement
- Transparent Communication
- Regulatory Compliance
- Board Relations
- Staff management & training
- Consensus Building
- Office/IDEA/Lawson/Cerner/Teammate/Soarian Financials

Leadership

- Member of Audit and Compliance Committee for Tricore Reference Laboratory.
- Member of Vizient Compliance Task Force.
- Member of American Institute of Certified Public Accountants, Institute of Internal Auditors, Association of College and University Auditors, Association of Healthcare Internal Auditors, and Health Care Compliance Association.

-Presented audit and compliance risks and results in oral and written reports to C-level, board committees (Board of Regents, UNM Hospital, UNM Sandoval Regional Medical Center, Inc., and UNM Medical Group, Inc.), and government officials.

- **Moss Adams, LLP** **8/2013-8/2010**
 - Senior Manager and Manager, Assurance
 - Set client audit methodology and strategy, including risk assessment, audit program; direct audit procedures, draft and issue audit reports.
 - Developed presentations, communicated with client boards and executives.
 - Led audit teams in both public and private sectors in healthcare, banking and financial services, manufacturing, and employee benefit plans industries.
- **Grant Thornton, LLP** **8/2010-8/2005**
 - Senior and Staff Accountant and Auditor
 - Executed the day-to-day activities of audit engagements.
- **Additional Work Experience** **2005-1998**
 - University of New Mexico 2004-2005 and East Carolina University 1999-2000, Graduate Assistantship.
 - Wake County Public Schools 2002-2004 and Charlotte-Mecklenburg Public Schools 1998-1999, High School Science Teacher.
 - National Science Foundation 2001-2002, Science Education Analyst

Personal Interests





I successfully help organizations achieve their objectives with a hands-on approach of evaluating compliance, risks and controls. I have direct experience building successful audit teams, implementing SOX 404 and 302 programs, whistleblower programs, disclosure programs, preparing for IPOs and taking companies public, implementing audit software, and consulting in ERP transitions. I have experience working directly with the Board, CEO, CFO, CAO, and Chief Legal Officer. I have over 10 years of direct hands-on audit experience, which includes proven success working with all teams of all sizes and models (in source, co-source, and outsource).

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|-------------------------------|----------------------------|------------------------------------|
| ● Certified Public Accountant | ● Certified Fraud Examiner | ● Certified Internal Auditor |
| ● Internal Audits | ● Internal Controls | ● SOX 302 and 404 Compliance |
| ● External Audits | ● Fraud Investigations | ● Control Self-Assessments (CSA) |
| ● Accounting/GAAP | ● Oracle/ SAP/ PeopleSoft | ● Enterprise Risk Management (ERM) |
| ● Risk Assessments | ● SOXHub/Workiva/ Resolver | ● Excel/Visio/PowerPoint/IDEA |

PROFESSIONAL EXPERIENCE

The Institute of Internal Auditors

Director, Professional Practices (current)

- I lead the IT Standards and Guidance effort at The Institute of Internal Auditors, including a global volunteer committee of IT experts, in order to provide expert IT audit guidance, based on the IIA’s International Professional Practices Framework (IPPF). My duties involve constantly coordinating with other teams and organizations to advocate for the Internal Audit profession and its members.
- Official IIA Guidance: *IT Change Management, IT Essentials for Internal Auditors*
- Chief Audit Executive Roundtable presentations: *Cloud Risks, Security Beyond the Data Center*
- IIA Bulletins: *Cloud Security, Disaster Preparedness in the Cybersecurity Era, Privacy, Zero Day Threats*
- Official IIA responses and contributions for: COSO- Cyber Risks, COSO- Blockchain, NIST Cybersecurity Workforce Framework

Hilton Worldwide / Hilton Grand Vacations, Orlando, Florida

Director of Internal Audit and SOX (08/16- 01/19)

- Responsible for all aspects of the Internal Audit department, including managing a team of 5-10, including in house resources, contractors, and co-sourced team members.
- Plan, manage, perform, and lead Sarbanes Oxley (SOX) 404 and 302 test work, including process flows, narratives, walkthroughs, tests of controls, segregation of duties, and quarterly certifications/Control Self Assessments (CSAs) for the company’s internal controls over financial reporting (ICFR), in coordination with external auditors (Ernst & Young / EY), in accordance with COSO 2013.
- Performed risk, control, SOD, and security oversight for large scale companywide ERP software transition from PeopleSoft to Oracle ERP, Planning, Budgeting, and HCM (Human Capital) modules
- Board Committee responsibilities, including attending and presenting to the Audit Committee
- Secretary of the Disclosure Committee
- Member of Compliance and Ethics Committee, including review of whistleblower hotline allegations
- Responsible for transition of the Internal Audit department during the timeshare segment spin and subsequent public offering
- Facilitate companywide risk assessment and fraud risk assessment. Perform ongoing risk based analyses for processes and controls
- Plan, perform, and manage Resort Operations and Marketing Operations audits
- Coordinate staffing, planning, test work, analysis, and reporting for resort/hotel audits, travel and entertainment expense audits, and other audits as needed
- Prepare and communicate reports and findings to senior leadership, including results, exceptions, and proposed action plans. Follow up on all exceptions noted

Starwood Vacation Ownership/ Vistana Signature Experiences, Orlando, FL

Manager of Internal Audit (09/13- 08/16)

- Responsible for all aspects of the Timeshare Division of Internal Audit which included performing detailed analysis, strategic management, oversight, coordination, and development of staff and

external audit teams, evaluating internal controls and risk, as well as developing and maintaining relationships with senior leadership. Managed a team including in-house resources and contractors.

- Plan, manage, perform, and lead Sarbanes Oxley (SOX) 404 and 302 test work, including narratives, walkthroughs, tests of controls, segregation of duties, and quarterly certifications / Control Self Assessments (CSAs) for the company's internal controls over financial reporting (ICFR), in coordination with external auditors (Ernst & Young EY), in accordance with the COSO 2013 principles & framework.
- Responsible for transition of the Internal Audit Department in preparation for the divestiture of the timeshare segment and subsequent merger/acquisition
- Plan, perform, and manage Resort Operations and Marketing Operations audits. Coordinate with Resort Management on resort control self-assessments
- Project oversight for policy transition
- Fraud, waste, and abuse investigations
- Partnership with management to ensure efficiency and effectiveness of operations
- Coordinate staffing, planning, test work, analysis, and reporting for resort/hotel audits travel and entertainment expense audits, balance sheet reconciliation audits, other audits as needed
- Prepare and communicate reports and findings to senior leadership, including results, exceptions, and proposed action plans. Follow up on all exceptions noted.
- Facilitate annual companywide risk assessment for the timeshare segment

Presbyterian Healthcare Services, Albuquerque, NM

Supervising Senior Auditor (07/11- 09/13)

- Responsible for planning, conducting, analyzing, and following up on both scheduled and ad hoc operational and financial audits for hospital, health plan, and medical group
- Supervised and managed a team of health plan enrollment auditors and call center auditors
- Successfully implemented a statistically valid audit sampling method which revised the number of enrollment audits based on risk
- Conducted follow up audits for the Compliance & Audit Committee of the Board of Directors and CEO
- Performed test work, including narratives, walkthroughs, and tests of control for the external financial statement audit in conjunction with external auditor (Ernst & Young / EY)
- Performed investigations on potential fraud, waste, and abuse

REDW, LLC, Albuquerque, NM (Public Accounting Firm)

Senior Auditor (11/08-07/11)

- Public Accounting experience. Supervised financial statement audits (GAAP) and internal audits. Performed Single Audits and MICS compliance audits. Government, Healthcare, and Casino clients.

TruTouch Technologies, Albuquerque, NM Customer Service Manager (01/08 – 10/08)

- Direct experience in a startup environment and direct customer interaction. Responsible for multiple aspects including issue resolution, sales, and databases.

Verge Venture Capital, Albuquerque, NM Graduate Intern (10/07 – 01/08)

- Direct experience working for a venture capital (VC) firm.

RealFoundations, Inc., Addison, TX Analyst (01/05 – 08/06)

- GL Lead for software conversions.

First State Bank / First Community Bank, Albuquerque, NM Credit Analyst (06/03 - 01/05)

Education

University of New Mexico, Albuquerque

MBA 2007

BBA Accounting 2003

Certifications:

Certified Public Accountant (CPA)- issued November 2010—current

Certified Internal Auditor (CIA) - issued November 2013- current

Certified Fraud Examiner (CFE)- issued September 2012 – current

Boards & Activities

- University of New Mexico Alumni Association
- IIA Central Florida Chapter
- IIA Albuquerque, NM Chapter

Board of Directors / Audit Committee Chair
Board of Directors
Board of Directors (previous)

Volunteer Activities

- University of New Mexico Orlando Alumni Club
- United Way of Central New Mexico
- Junior Achievement (Orlando and Albuquerque)
- Phi Delta Theta Alumni Association & Chapter Advisory Board

References Available Upon Request