



OC-21-32

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

February 9, 2021

Cynthia D. Borrego, Council President
City Council
P.O. Box 1293
Albuquerque, NM 87103

Dear Council President Borrego:

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.

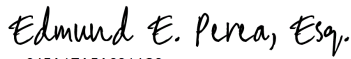
The Committee has selected the top three qualified candidates and are ranked by order of preference:

1. Nicole Kelley
2. John Cashmon
3. Rory Galter

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

Nicole C. Kelley

SUMMARY OF QUALIFICATIONS

- Over 14 years of professional experience providing results-driven auditing, accounting, finance and advisory services to local government agencies and public companies.
- Diverse experience developing and implementing performance and compliance programs to improve effectiveness and efficiency of government operations.
- Extensive experience developing departmental budgets and dealing with complex aspects of City departments, programs, activities, and operations and ability to engage with elected and appointed officials, management, members of the public, contractors, regulatory agencies, and other stakeholders.
- Strong knowledge Governmental Accounting Standards Board (GASB), Generally Accepted Auditing Standards (GAAP), Sarbanes-Oxley 404 internal controls compliance, and Committee of Sponsoring Organizations of the Treadway Commission (COSO) Enterprise Risk Management Framework.
- Proficient with auditing software including Teammate, AutoAudit, ACL, and Access, as well a Computer Assisted Auditing Techniques such as data queries, stratification, statistical analysis, pivot tables, etc.
- Oversaw and participated in the successful completion of three peer reviews, each receiving full compliance with Government Auditing Standards.

WORK EXPERIENCE

City of Albuquerque's Office of Internal Audit and Office of Inspector General – *Acting City Auditor and Acting Inspector General* December 2020 – Present

- As the administrative head of both offices, oversee audits and investigations to ensure they are conducted in an efficient, impartial, equitable and objective manner while adhering to standards and best practices.
- Prepare the departmental budgets and establish performance metrics for both the Office of Internal Audit and the Office of Inspector General.
- Oversee the selection, training, and performance of auditing and investigative personnel and provide on the job staff training.
- Develop the offices' Annual Report, Audit Plan and risk assessment.
- Coordinate and exchange information with federal, state, and other local entities.
- Determine appropriate service and staffing levels; monitor and evaluate the efficiency and effectiveness of service delivery methods and procedures; allocate resources accordingly.
- Attend the Accountability in Government Oversight Committee, City Council, and various City Board and Commission Meetings and present departmental results and activities as necessary.

City of Albuquerque's Office of Internal Audit – *Internal Audit Manager* March 2020 – December 2020

- Oversaw audits and projects to ensure they were conducted in an efficient, impartial, equitable and objective manner while adhering to generally accepted government auditing standards.
- Established audit programs that recommend efficiencies and prevented/detected fraud, waste, and abuse.
- Oversaw the selection, training, and performance of auditing personnel and provided on the job staff training.
- Developed the Annual Report, Audit Plan, risk assessment, departmental budget and performance metrics.
- Discussed and presented audit findings and recommendations to department heads, AGO, and City Council.

The City and County of San Francisco – *Assistant Director* July 2019 – March 2020

- Managed and directed over 30 audit staff members in performing independent audits and reviews in support of City departments and programs.
- Lead and oversaw the development and prioritization of the annual audit plan, risk assessment, and budget.

- Developed and administered the goals, policies and procedures of the office and prepared the office's departmental budget and administrative and financial reports.
- Oversaw the selection, training, and performance of audit staff and provided and/or coordinated trainings.
- Responsible for building and maintaining relationships with City leadership, department management and staff, and stakeholders to achieve maximum effectiveness and gain their trust and respect.

The City and County of San Francisco – *Lead Audit Manager* May 2016 – July 2019

- Assisted in the development of project work plans, policies and procedures and organizational efforts, including identifying project priorities and coordinating projects to ensure effective unit practices.
- Recommended, developed, and assisted in implementing operational/organizational improvements.
- Managed, supported, and provided leadership to project teams on all phases of projects and audits, including project planning, risk assessment, data gathering, leading interviews, data analysis and testing, evaluating internal controls, findings development, report writing, reviewing automated workpapers to ensure testing and documentation adhered to government auditing standards.

The City and County of San Francisco – *Audit Supervisor* May 2011 – May 2016

- Planned, designed and conducted audits of organizational, functional and contractual activities to evaluate the effectiveness and efficiency of management controls, and formulate recommendations for improvement while adhering to auditing standards.
- Performed quantitative analysis of government budgeting and forecast data to identify and provide data-driven insights; including forecasting, trending, and data mining to provide qualitative recommendations regarding potential implications and impacts to government funding and expenditures.
- Applied management and operational theory, policy analysis, operations research, and program evaluation techniques to make objective assessments and develop salient findings and recommendations.

KPMG LLP, San Francisco, CA - *Senior Supervising Accountant* August 2006 – October 2010

- Evaluated or facilitated management's month, quarter, and year-end close activities including verification of journal entries and reconciliations, and analyses for balance sheet and P&L accounts.
- Facilitated due diligence processes and evaluated compliance with regulatory filings and disclosure forms.
- Analyzed and researched periodic expense variances for each business unit/branches, reviewed unusual cost records and ensured the cost data is allocated correctly.

EDUCATION

University of New Mexico – Certified Public Accountant Exam Study Course for graduate students, *Present*

University of San Francisco – Masters of Business Administration with a concentration in finance, *2014*

Sonoma State University – Bachelor of Science in Business with a concentration in accounting, *2005*

Universidad de Sevilla – International Business and Spanish Language Study Abroad Program, *2004*

CERTIFICATIONS, PROFESSIONAL ASSOCIATIONS AND OTHER RECOGNITIONS

- Two-time ALGA Knighton Award recipient for Distinguished Audit for an Extra-Large Audit Shop
- Association of Local Government Auditors (ALGA) member and National Audit Peer Reviewer
- CIA Certification Candidate (passed 2 of the 3 exam sections and sitting for the 3rd in March 2021)
- CPA Exam Candidate – Currently Enrolled in the CPA Prep-Course at UNM
- Institute of Internal Auditors (IIA) Member
- Association of Local Government Auditors (ALGA) Member
- Information Systems Audit and Control Association (ISACA) Member
- Association of Certified Fraud Examiners (CFE) Member

John M. Cashmon

PROFESSIONAL EXPERIENCE

Director, Internal Audit

Nov. 2014 – Jun. 2017

San Diego Unified School District, San Diego, CA 92103

- Responsible for the management and revitalization of the San Diego Unified School District (SDUSD) Office of Internal Audit (Office). The Office conducted a wide range of performance and financial internal audits, evaluations and reviews of the neighborhood schools, central office support departments and facilities within SDUSD. SDUSD is the second largest school district in California, with an annual operating budget of \$1.5 billion. These audits included external contractors, and information technology areas.
- Supervised the daily operations of the Office including a team of four auditors. I reviewed work papers, documentation and other supporting materials during the assignment and at its completion for compliance with standards. Reviewed all draft and final reports for compliance with audit standards and Office and SDUSD practices prior to the release of the documents. Developed annual and long-range audit plans of financial, compliance and performance audits that met SDUSD concerns and addressed high-risk areas. Developed a methodology to conduct multi-location audits of school funds and operations to increase the breadth and depth of the internal audit coverage.
- Supervised and conducted administrative audits and investigations, which examined whistleblower complaints and issues of fraud, waste, and abuse. Provided various reports to senior management regarding the outcomes and conclusions of these audits and investigations. Provided management oversight of the SDUSD fraud hotline and assigned staff to conduct audits and investigations.
- Conducted and supervised follow-up audits of both internal and external audits and reviews. Served as the principal point of contact for all external audits of SDUSD functions and programs. Provided technical assistance and training to individual schools, programs, support functions and offices on various operational and financial matters. Provided in-house training to the internal audit staff on emerging audit issues, audit standards and trends within our and other internal audits that could impact SDUSD operations.

Auditor

Jul. 2008 – Oct. 2014

District of Columbia, Office of the Chief Financial Officer, Office of Integrity and Oversight

- Responsibilities included conducting performance, including information systems, and financial audits in a large local government, with approximately \$11 billion in annual revenues. Responsible for the audit project from the receipt of broad objectives from the audit supervisor to the development of the draft report for review by the Director of Internal Audit and the Executive Director of Integrity and Oversight. Conducted these audits on an individual basis or as a team leader. Conducted exit conferences and briefings with the managers of the audited areas, prepare, and present briefings on audit results to senior managers and District Government officials. Completed audits that identified an additional \$10.5 million of unrealized revenues for the District Government.
- Provided technical assistance on various audit and financial management issues to other auditors and investigators from the Office of Integrity and Oversight in addition to managers and staff in the Office of the Chief Financial Officer.

Director of Compliance

Sep. 2002 – Mar. 2008

District of Columbia Public Schools, Washington, DC 20002

- Responsible for the start-up of the District of Columbia Public Schools (DCPS) Office of Compliance (Office). This Office functioned as the internal audit office for DCPS responsible for the auditing approximately \$1 billion in annual operating budget. The Office conducted a wide range of financial and performance audits of the DCPS offices, divisions, and contractors that range from single school audits to complex areas such as information technology audits on a DCPS-wide basis.
- Supervised the daily operations of an Office that included up to ten auditors. Reviewed work papers, documentation and other supporting materials during the assignment and at its completion for compliance with audit standards. Reviewed and edited all draft and final reports for compliance with audit standards and practices prior to the release of the

documents. Developed annual and long-range audit plans of financial and performance audits that meet DCPS concerns and which address a variety of high-risk areas. Supervised administrative audits and investigations, which examined whistleblower complaints and issues of fraud, waste, and abuse. Provided reports to senior DCPS management on the results of these audits and investigations and recommendations for corrective actions.

- Conducted and supervised follow-up audits of both internal and external audits and reviews. Served as the contact point for all external audits of DCPS functions and programs. Assisted other offices and divisions in developing corrective action plans for external audits and program reviews. Directed audits that have resulted in the reporting of \$17 million in questioned costs; including contractor overpayments, funds fraudulently obtained by DCPS staff, and funds inappropriately spent by DCPS staff.

Audit Director

Jun. 2000 – Sep. 2002

City of Waterbury, Waterbury, Connecticut 06702

- Responsible for the start-up of the internal audit function for the City government, with an annual operating budget of approximately \$350 million. Established, conducted and directed financial and performance audits of City departments, agencies, schools, and contractors. Managed the daily operations of the Audit Department (Department) and developed both annual and long-range audit plans. Several of the audits resulted in improved operations and increased collection of tax and other revenues.
- Directed and conducted follow-up audits of external and internal audits to determine if corrective action had taken place. Served as the point of contact for all external audits and reviews of City operations, programs, and functions. Coordinated with the City's external auditors on the annual financial statement and single audit.
- Served as a member of several task forces that addressed operational issues after the State of Connecticut established an oversight panel to control the City's finances and operations. Assisted City departments and agencies in developing corrective action plans to address weaknesses found in external audits.

Senior Internal Auditor

Jan. 1999 – Jun. 2000

Mashantucket Pequot Tribal Nation, Mashantucket, Connecticut 06339

- Responsible for the development and execution of financial and performance audits for an Indian Tribal Nation with annual revenues in excess of \$1 billion.
- Conducted and directed a small team of auditors in performing various financial and performance audits. Directing this audit team included assignment of individual tasks, review of working papers and documentation to ensure compliance with auditing standards. Duties included the development of draft audit reports and conducting exit conferences with managers of the audited operations.
- Responsible for multifaceted audits of a \$1 billion construction project that identified several million dollars of savings and monetary recoveries for the Tribal Nation, to include an audit of the contractor-controlled insurance program managed by the general contractor for the construction project.

Director, Internal Audit

Feb. 1994 – Jan. 1998

Connecticut State University System, Hartford, Connecticut 06105

- Established an internal audit function for a public university system of four universities with an annual operating budget of approximately \$400 million. Developed operating policies and procedures for the internal audit unit. Responsible for the development of the first University System wide financial audit.
- Conducted and directed a wide range of financial and performance audits of the University System and individual university programs and functions, which resulted in changes in the university wide practices in a number of areas, which improved operations and revenue collections, e.g.; collection of revenues, accounts payable, and compliance with student loan regulations.
- Managed the daily operations of an audit staff which included the development of annual and long-range audit plans which addressed high risk areas in the University System, e.g., information technology, travel, construction and implementation of financial systems, in addition to the individual universities. Reviewed working papers,

supporting documentation, and draft and final reports for compliance with auditing standards prior to their release. Directed or conducted follow-up audits on both external and internal audit reports.

- Acted as the principal point of contact for the independent public accountants and the Connecticut Auditors of Public Accounts. Assisted the University System staff and individual universities, with the development of corrective action plans for external audits. Provided the University System and individual university staffs with technical assistance on financial, accounting, and auditing matters. Served as the University System's tax advisor.

Audit Manager

Nov. 1992 – Feb. 1994

Massachusetts Department of Employment and Training, Boston Massachusetts 02114

- Assisted the Director of Internal Control and Investigations with the development of an internal audit function within a large state agency responsible for unemployment insurance and job seeking and training services. Responsible for the daily operations of the internal audit function reporting to the Director. Conducted and directed a range of financial and performance audits of the agency's functions and programs. Developed annual and long-range audit plans that were reviewed and approved by the Director and the department's commissioner. Provided technical assistance to the agency's managers and staff on financial management issues and the development of corrective action plans and the resolution of external audit findings. Served as the principal contact for the agency's external auditors, and Federal and state audit organizations.
- Conducted and provided assistance with the investigations of allegations of fraud within the agency's unemployment security program, which included audits and investigations within the agency's 60 outlying offices in addition to its headquarters.

Assistant City Auditor

May 1986 – May 1992

City of Boston, Boston, Massachusetts 02201

- Established an internal audit function for the City, which performed financial, and performance audits of the City's agencies, departments, schools and contractors. These audits ranged from reviews of small impress funds to citywide audits of personnel and information technology. Developed policies and procedures for the internal audit unit's operations and the annual and long-range audit plans approved by the City Auditor and the Mayor.
- Supervised the daily operations of the internal audit unit that reported to the City Auditor and the Mayor. Conducted and directed investigations of fraud, waste and abuse of City programs and operations. Coordinated with the City's external auditors the annual financial statement and single audit. Reviewed all working papers, documentation, and draft reports for compliance with auditing standards and internal policies and procedures. Performed final review of all reports prior to the signature of the City Auditor. Provided technical assistance to agencies and departments on the resolution of audit findings and development of corrective action plans.
- Managed the daily operations of the City's accounting and financial reporting unit. Directed the preparation of quarterly and annual financial statements provided to the Mayor, key City officials, bond counsel, rating agencies, and the public.
- Under my direction, the accounting and financial reporting unit was able to reduce the annual financial closing period from three months to six weeks.

Auditor in Charge

Jan. 1983 – Jan. 1986

European Stars and Stripes, Kaiserslautern, Germany, Unit 29480, APO AE 09211

- Directed a small team of up to three auditors that conducted financial and performance audits of a large Department of Defense Non-appropriated Fund within the U.S. European Command. These audits included retail locations and administrative offices within the European Command and the United States. The audits and reviews ranged from cash and inventory controls at a single location to European Command wide audits of program areas as transportation and logistics.
- Responsible for the review of audit team's working papers, documentation and draft reports to ensure compliance with audit standards and practices. Self-initiated financial and performance audits of selected organization's functions.

- The audits resulted in recommendations that yielded cost savings for the organization's operations I was promoted to this position from a staff auditor's position. In 1985, nominated by the European Stars and Stripes Newspaper for the U.S. Army – Europe Auditor of the Year competition.

FORMAL EDUCATION

Master of Business Administration, Clark University, Worcester, Massachusetts 01610

Bachelor of Science, Worcester State University, Worcester, Massachusetts 01602

Associate in Science, Quinsigamond Community College, Worcester, Massachusetts 01606

PROFESSIONAL EDUCATION

Association of Inspectors General, New York, New York 10019

Certified Inspector General Auditor (CIGA) 2012

Association of Certified Government Accountants, Alexandria, VA 22301

Certified Government Financial Manager (CGFM) 1996

Institute of Internal Auditors, Altamonte Springs, FL

Certified Internal Auditor (CIA) 1992

Commonwealth of Massachusetts, Board of Public Accountancy, Boston, Massachusetts

Successfully Completed the *Uniform Certified Public Accountants Examination* 1988

RORY J. GALTER, CPA

Summary of Accomplishments

Established the internal audit function for fast growing international public companies with revenues of approximately \$400 million that focused on evaluations of business processes for efficiency, effectiveness, and operational and financial risks associated with the processes.

Managed and performed various requested audits and reviews to ensure that financial and regulatory statements, and internal management reports were properly stated, determine the occurrence and extent of fraudulent activity and assess the effectiveness of internal audit departments for public and private national and international companies with revenues ranging into the billions of dollars.

Presented various reports to the Board of Directors, Audit Committee of the Board of Directors, and senior management as required.

Developed financial, treasury and operational systems for several start-up companies in various industries with revenues of approximately \$500,000 to \$35 million that employed approximately 15 to 800 people in 1 to 66 locations.

Employment History

Assistant Auditor IV, City of Dallas, Office of the City Auditor, Dallas, Texas -11/2015 – Present-Manage staff auditors on performance audits of various City of Dallas Departments based on the annual audit plan. Administratively responsible for four staff auditors and perform various office administrative functions.

Internal Review Specialist-FDIC, Dallas, Texas - 11/13 to 7/2015-Perform reviews of Division of Resolutions and Receiverships (DRR) program areas, functions resources and projects to evaluate the efficiency and effectiveness of operations and programs, assess the adequacy, efficiency and effectiveness of systems of internal controls and ensure compliance with prescribed laws, regulations, delegations of authority and policies and procedures governing DRR activities. Financial Institutional Accountant – 8/2010 – 11/13 - Performed various functions in the Interim Servicing, Department of DRR. The Department is responsible for accounting for loans retained by the FDIC until the loans are sold or transferred to an outside loan servicer.

Project Consultant – Quantum/J&A Joint Venture. Houston, Texas - 5/2009 – 7/2010 - Performed various functions in the. Interim Servicing Department of the FDIC.

Project Consultant - MMC Group, L.P., Irving, Texas - 7/2008 – 5/2009 - Performed various functions in preparing proforma financial statements as part of the FDIC's closing of failed banks.

Vice President-Finance and Administration – I. M. Systems Group, Inc., Rockville, Maryland - 11/2000 - 3/2007 - IT and scientific consulting government contractor with 250 people working in 21 states and annual revenues of approximately \$28 million. Established the accounting, management reporting, treasury, human resource and insurance functions, and internal controls.

Project Consultant – Accounting Principals, Dallas, Texas - 9/1999 – 9/2000 - Performed various functions on a Corporate Trust bond reconciliation project for a major bank. Trained temporary and permanent employees on reconciliation procedures for past bearer and registered payment systems. Wrote reconciliation procedure manuals for the past bearer and registered payment systems.

Self Employed Project Consultant, Annapolis, Maryland - 11/1997 - 7/1998 - Designed treasury, financial and operational systems and procedures, including proper internal controls, for a \$20 million subsidiary of the publicly held Fortune Financial Systems, Inc. Hired and trained the accounting staff. Prepared consolidated financial statements for the subsidiary and the Corporation including all footnote disclosures required for a securities filing with the Securities and Exchange Commission (SEC).

Audit Manager - The Outsourcing Partnership, L.L.C., Langhorne, Pennsylvania - 1/1996 – 10/1997 - Company provided internal audit services for entities that do not have an internal audit department. Established the internal audit function for two fast growing international public companies in the retail loss prevention and infomercial businesses, with revenues of approximately \$400 million that focused on evaluations of business processes for efficiency effectiveness, and operational and financial risks associated with the processes. Performed a peer review of the internal audit department of a \$2 billion international public clothing manufacturer and a regional bank that focused on the effectiveness of the audit schedule in relation to business and financial risks, the adequacy of internal audit staff experience assigned to each audit and work paper documentation. Performed due diligence services for a financial services company. Presented findings to the Audit Committee of the Board of Directors and senior management.

Self Employed Project Consultant, Annapolis, Maryland -6/1994 - 10/1995 - Managed approximately 15 staff in the audits of 210 Medicaid Cost Reports of the second largest nursing home provider for Coopers & Lybrand, L.L.P. under a contract with the State of Pennsylvania to audit 1,500 nursing home Medicaid Cost Reports dating from 1988.

Vice President-Finance and Administration - Capitol Restaurant Group, Rosslyn, Virginia - 4/1993 - 10/1993 - Area developer of Boston Markets with four locations operating less than one year and two in development. Established the accounting, management reporting, treasury, human resource and insurance functions, and internal controls.

Manager - Grant Thornton L.L.P., Washington, D.C. - 7/1992 - 4/1993 - Managed various functions under contracts with the Resolution Trust Corporation (RTC).

Director of Internal Audit - Petra International Banking Corporation, Washington, D.C. - 3/1990 - 6/1992 - Company was a U.S. Edge Act Corporation owned by the second largest bank in Jordan. Established the internal audit function as required by the Federal Reserve. Performed a fraud and abuse audit as required by the Federal Reserve. Participated in various activities to liquidate the corporation.

CFO - Clark Melvin Securities Corporation, Annapolis, Maryland - 10/1988 - 10/1989 - Wrote the first 10K, 10Q's, proxy statements, and quarterly and annual reports. Performed due diligence on private placements. Performed shareholder relations duties.

Vice President-Finance - Primedical Corporation, Annapolis, Maryland - 5/1987 - 9/1988 - Operator of 66 ambulatory care locations in 7 states with approximately 850 employees and revenues of approximately \$35 million. Established the accounting, management reporting, treasury, human resource and insurance functions, and internal controls.

Internal Audit Manager - InterFirst Corporation, Dallas, Texas – 1/1984 – 5/1987 - Company was the 18th largest commercial bank. Responsible for the audits of the financial reporting, deposit, investment and international operations of the \$9 billion Dallas, Texas bank. Performed the Singapore and London branch audits. Established the training program for the 90-person internal audit department. Administratively responsible for training, audit personnel matters, monthly performance reports and recruiting.

R.J. Galter, CPA
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Senior Auditor - Arthur Andersen & Co. Cleveland, Ohio and New Orleans, Louisiana – 9/1978 – 1/1984 –
Performed audit examinations, reviews and preparation of financial statements in a wide range of industries.
Reviewed tax returns, SEC and shareholders' reports. Wrote management letters. Evaluated internal
controls and accounting systems.

EDUCATION

MBA - Accounting - 1978 - University of Wisconsin, Madison
BS Business Administration - Accounting and Marketing - 1977 - The Ohio State University - Graduated
Summa Cum Laude

Certified Public Accountant - Texas - 1979 Certificate of Distinction in the Elijah Watts Sells Competition
for the November 1978 Uniform Certified Public
Accountant Examination