



CITY OF ALBUQUERQUE
Albuquerque, New Mexico
Office of the Mayor

Mayor Timothy M. Keller

INTER-OFFICE MEMORANDUM

January 26, 2026

TO: Klarissa J. Peña, President, City Council

FROM: Timothy M. Keller, Mayor



SUBJECT: Appointment of Deputy Chief Administrative Officer Matthew Whelan to the position of Chief Operations Officer

Pursuant to Section 4(d) of Article 5 of the City Charter, I am submitting for Council's advice and consent the appointment of Matthew Whelan for the position of Chief Operations Officer.

Matthew Whelan has served as the Deputy Chief Administrative Officer for two years and has overseen multiple departments including Animal Welfare, Senior Affairs, Youth and Family Services, Parks and Recreation, Environmental Health, Solid Waste, Department of Finance and Administrative Services and Transit. Matthew has been the acting Chief Financial Officer for the City of Albuquerque since July 1, 2025 while still performing his duties as the Deputy Chief Administrative Officer.

Matthew is an accomplished leader with extensive project management skills. He has roots in Las Cruces, NM where he started his professional career as a teenager working for his grandfather's sanitation company, Silva Sanitation. He began by assembling roll-out collection containers, cleaning containers, and riding on the collection trucks. After the business was sold, he worked for Mesilla Valley Disposal doing accounting work while he attended college. Matthew has over 15 years of experience in finance and accounting, including auditing for City, County and Tribal Governments. Prior to the City of Albuquerque, he worked for six years with REDW, LLC one of the largest certified public accounting and business consulting firms in the Southwestern United States, with its main office located in Albuquerque. He is experienced in preparation and compilation of financial statements for government as well as non-governmental entities.

Previously, Matthew has served as the Director of Solid Waste Management and as the Deputy Director of the Parks and Recreation Department. His career with the City of Albuquerque started as a Principal Accountant for the Department of Finance Administrative Service before advancing to the Parks and Recreation Department where he first became the Fiscal Manager, then the Deputy Director.

Matthew holds degrees in Accounting and Finance Administration from New Mexico State University.

I respectfully ask for your support in appointing this highly qualified and talented professional to the position of Chief Operations Officer.

Matthew Whelan

mwhelan@cabq.gov

Objective: To work in a position where I can apply my leadership, financial, administrative, and operational knowledge and experience to accomplish the goals and objectives set forth by the City of Albuquerque.

Summary of Skills

- Over 15 years of experience in finance and accounting; including financial and internal audit, financial management, operational accounting, managerial and fiscal accounting for City, County and Tribal Governments.
- Over 19 years of direct supervisory and leadership experience.
- Time management, project management and organizational skills.
- Strong interpersonal and written communication skills, with a strong aspiration to help others succeed.
- Experienced in preparation and compilation of financial statements for government as well as non-governmental entities.
- Development, implementation and testing of policies procedures and internal controls.
- Testing and tracking annual budget to actual for governmental programs.
- Extensive computer skills including experience with the following computer programs Microsoft Word, Excel, PowerPoint, Access, Outlook, DSS, People Soft, Infinium GL, IDEA, IGT, Caseware, Kronos and various Quick Books programs.

EDUCATION:

New Mexico State University
Las Cruces, NM
1999 – 2005

Bachelor of Accounting
Bachelor of Finance and
Administration

EMPLOYMENT HISTORY

7/2025 – Current
Acting Chief Financial Officer

City of Albuquerque

- Develop long-range financial strategies, models, and forecasts to support citywide priorities.
- Manage citywide financial functions, including the annual budget process, financial reporting, and treasury operations.
- Ensure the integrity, accuracy, and compliance of public funds and financial records.
- Work with elected officials, executive leadership, and community stakeholders to balance fiscal responsibility with service delivery.
- Negotiates complex financial agreements, contracts, and vendor relationships.

8/2023 – Current

Deputy Chief Administrative Officer

City of Albuquerque

- Act for the CAO in their absence, ensuring daily operations of government departments.
- Develop and implement policies, strategic plans, and long-range goals for the municipality.
- Assist in determining budget priorities, managing financial planning, and reviewing expenditures.
- Lead complex, high-priority, or cross-functional projects and initiatives.
- Serve as a representative to boards, committees, and other government agencies.
- Assist in hiring, training, and disciplining personnel as assigned.

3/2018 – 8/2023

Director – Solid Waste Management Department

City of Albuquerque

- Work under the direction of the City Chief Operations Officer to implement short-term and long-range strategic plans, department goals, objectives, policies and procedures as set forth by the Mayor.
- Manage, oversee and supervise programs within the department which include, residential and commercial refuse and recycling collection, landfill, three convenience centers, graffiti removal, weed litter abatement, median maintenance, maintenance facility, billing, fiscal and administrative staff.
- Developed and administer the department's budget, which is approximately \$80 million with 465 staff.
- Oversee operations, evaluate revenues, and ensure quality services are provided efficiently and timely. Working cooperatively with the City Administration and public to ensure compliance with federal, state, and local regulations.
- Ensure operating policies and procedures are being followed, interact with employees and implement necessary discipline or corrective actions when necessary.
- Direct, evaluate and review Capital Projects within the department

4/2016 – 3/2018

Deputy Director – Parks & Recreation Department

City of Albuquerque

- Manage, oversee and participate in the implementation of goals, objectives, policies and priorities for the Park Management, Golf, Recreation, Open Space and CIP Divisions.
- Participate in the development and administration of the department's annual budget, ensuring division managers are properly tracking and monitoring annual spending.
- Ensure operating policies and procedures are being followed, interact with employees and implement necessary discipline or corrective actions when necessary.
- Direct, evaluate and review the General Obligation program and associated projects.
- Assist the Director, keeping them informed of progress on projects, budget and ensuring that the Director is informed with all relevant information needed concerning the Parks and Recreation Department.

11/2014 – 4/2016

Fiscal Manager – Parks & Recreation Department

City of Albuquerque

- Responsible for managing the fiscal division of the parks and recreation department.
- Work with 5 division managers, Assistant Director, Deputy Director and Department Director to ensure each division was not exceeding its annual budget and to ensure each division was spending according to the vision of the Parks and Recreation Department.
- Prepare, manage, track and review the department's budget on an ongoing basis.
- Work with central accounting to properly accrue and record year end expenses and provide all necessary information including working with the external auditors to complete the Comprehensive Annual Financial Report (CAFR).
- Perform, review accounting functions including review of journal entries, purchase orders, financial reports and conduct audits within the department as deemed necessary by upper management.
- Represent all the divisions of the Parks and Recreation Department regarding financial matters to other departments, outside agencies, auditors, council and any other organization that is requesting financial information.

5/2012 – 11/2014

Principle Accountant- Department of Finance Administrative Services.

City of Albuquerque

- Responsible for managing, operating and reconciling the General Fund, Parking Fund and Metro Development Fund.
- Review, approve, and post Journal entries and other transactions for assigned funds.
- Process transactions on a daily basis; contact multiple departments on various issues pertaining to assigned funds.
- Work with several departments and fiscal managers throughout the city to ensure projects and day to day operations regarding accounting were done correctly and timely.
- Perform year end reconciliations for assigned funds for preparation of the annual CAFR and work with the external auditors during the annual audit.
- Work with Budget Department throughout the year and at year end to ensure revenues and expenses recorded in the assigned funds are correct and in line with budgeted amounts.

6/2009 – 5/2012

Audit Senior Accountant

REDW, LLC

- Planning, managing and executing annual financial and compliance audits for numerous governmental, commercial, housing authorities, gaming and not for profit organizations.
- Prepare and compile annual financial statements including GASB 34, 54 footnotes, as well as NIGC MICS reports and Single Audit reports meeting required deadlines for completion and submission to federal and state agencies.
- During audits test and ensure clients were meeting GAAP requirements and adhered to GASB and FASB guidelines. Also ensured single audit clients were in compliance with OMB-Circular 133 and other governmental grant requirements.
- Worked on several clients simultaneously while keeping various managers and clients informed and updated on status of audits and issues as well as progress of engagement.
- Responsible for creating budgets and schedules for staff according to time needed and fees charged for each engagement. This included scheduling travel and coordinating with client's time needed and information needed to complete audits.

- Supervised up to 6 employees at one time on several engagements. At times staff was working on multiple clients and at multiple locations. Trained reviewed staff work on every engagement, give direction and compiled information for all balance sheet and income statement accounts.
- Responsible for organizing assigning and reviewing work as well as completing staff evaluations at the completion of each engagement.

11/2007 – 6/2009

Revenue Audit Manager

Santa Ana Star Casino

- Manage and oversee the casino's revenue audit department.
- Responsible for weekly scheduling, reviewing daily time, approving leave requests and overtime. Interview, hire and train new staff as needed and complete annual staff evaluations.
- Review daily audits and staff audits compiling all month end revenue and expense journal entries. Compile weekly revenue and expense reports for the CFO, casino management, gaming commission and Tribal council.
- Worked with managers and department supervisors from each department in the casino including, food and beverage, gaming, entertainment and retail outlets.
- Ensure all gaming departments were in compliance with the National Indian Gaming Commission's Minimum Internal Control Standards.
- Review, observe and develop procedures for each department to ensure compliance with the casinos internal controls and develop controls as necessary.
- Communicate any findings deficiencies to department managers and casino management as well as the external auditors during the annual compliance and financial audit.

5/2005 – 11/2007

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PROFESSIONAL REFERENCES

Lonnie Juarez
Loftus Group LLC – Principle
(505) 293-5009

Mari Hughes
City of Albuquerque – Retired Associate Controller
(505) 768-3485

Claud Gobble
Wells Fargo Advisors – Branch Manager
(575) 523-2551

Victor Griego
University of New Mexico – Internal Audit Manager
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