



October 4, 2023

City of Gainesville, Florida

City Auditor Semi-Finalist Report

CONFIDENTIAL

Memo

Delivered electronically

To: Honorable Mayor, Mayor Pro Tem & City Commissioners

From: Yolanda Howze, Director

c.c. Russell Philpot, Human Resources Talent Management

Date: October 4, 2023

Subject: Gainesville, FL: City Auditor Semi-Finalist Report - **CONFIDENTIAL**

On behalf of Baker Tilly, I am pleased to transmit this Semi-Finalist Report to the City of Gainesville.

The information contained in this report is confidential; these materials must not be discussed or distributed to the public. Baker Tilly is the City's liaison for candidate communications until the time of the in-person interview process or until a time agreed upon by both parties.

This memo provides a summary of the search and selection of finalists' information. The enclosed report provides additional information and instructions regarding the selection of finalists and next steps.

Summary of the search

To date, we have received ten applications from seven states in response to the posting for the City Auditor position. The applicant pool and number of candidates we're able to present at this time are limited so we are continuing our outreach as we present these initial candidates. Through our screening process, three candidates are being presented to the City Commission for consideration. These candidates reflect a wide range of auditing experience. The candidates we are recommending for your consideration are:

- Timothy Dixon
- Rory Galter
- Stephen Mhere

The candidates and their application materials are presented in alphabetical order. We have refrained from assigning rankings to them because each candidate meets the professional and technical job requirements outlined in the City's approved recruitment brochure. We strongly believe that evaluating the compatibility between the candidates and the City is a crucial aspect in making the final selection.

To recruit the best candidates for the position, the following process was followed:

1. **Position Analysis** – In September, meetings were conducted with City Commissioners. These meetings helped us identify the essential qualifications and experience sought in Gainesville's next City Auditor, as well as gain an understanding of your leadership, vision, and strategic goals. A copy of the recruitment brochure, which outlines the selection criteria and has been approved, is included as part of this report.
2. **Recruitment** – On August 15, advertisements were placed in the following publications online:
 - Association of Local Government Auditors
 - Careers in Government
 - africanamericanjobnetwork.com
 - asianjobnetwork.com
 - disabilityjobnetwork.com
 - latinojobnetwork.com
 - lgbtjobnetwork.com
 - retirementjobnetwork.com
 - veteranjobnetwork.net
 - womensjobnetwork.com
 - Engaging Local Government Leaders (ELGL)
 - Financial Executives Networking Group (FENG)
 - Florida City/County Managers Association (FCCMA)
 - Florida GFOA
 - Florida League of Cities
 - Government Finance Officers Association (GFOA)
 - Government Jobs
 - Greener Grass
 - Handshake
 - Institute of Internal Auditors (IIA)
 - International City/County Managers Association (ICMA)
 - North Carolina Local Gov Budget Association
 - Virginia GFOA
 - Virginia Women Leading Government
 - Virginia Local Government Auditors Association
 - Women in Public Finance

In addition, we made direct contact with over 9,275 individuals to inform them of this opening. The process was posted with a first review of resumes on September 19; the position was listed as open until filled.

3. **Preliminary Screening** – We received, acknowledged, reviewed, and screened the ten applications based on the selection criteria listed in the recruitment brochure. An applicant list is included in this report.

Screening occurred in two phases. First, we invited eight applicants to submit more detailed information on their experience in the form of candidate questionnaires and participate in a recorded, one-way video interview. One candidate withdrew due to personal reasons and one candidate did not complete and return the supplemental materials. To arrive at three semi-finalists, Baker Tilly reviewed the candidate questionnaires and video interviews and conducted telephone interviews and preliminary internet and media searches.

It is not unusual for us to present qualified candidates who have experienced involuntary separation from their previous employment. As part of our screening process, we delve deeper into their circumstances and gather additional details that may not be readily available through

the internet or media searches. We are prepared to discuss these situations during our upcoming meeting.

Please note that additional candidates may be brought forward in the event we receive new applications from individuals with qualifications that strongly match those of our semi-finalists.

Viewing recorded candidate video interviews (HireVue)

In addition to the written documentation contained in the attached report, we invite you to view the online pre-recorded video interviews of each semi-finalist candidate. The candidates completed a one-way video interview, answering questions designed to give us an additional perspective on each applicant's candidacy related to your desired profile.

Please refer to the email you will receive shortly from our partner, HireVue. This email will include a link for you to access and review the video content. The subject of the email will read "Invitation to Evaluate" and it will contain a link to the video interviews. If you do not find the email in your main inbox, please check your junk/spam folders. Once you click on the link, you will be taken to the HireVue website where you can begin viewing the videos. If you need to pause and return to the videos later, you may continue to use the link provided in your email from HireVue. If you have any questions or need any assistance, please contact our senior recruitment analyst, Karen Edwards at (813) 915-5616 or karen.edwards@bakertilly.com.

Candidates were asked to address the following:

1. Please introduce yourself and tell us what uniquely qualifies you for the City Auditor position with the City of Gainesville.
2. Tell us about a situation when you provided complex financial or management advice to help policy makers in your organization make an informed decision.
3. Tell us about a time where you successfully identified and communicated a significant risk to management, and how you collaborated with them to implement adequate controls to mitigate that risk.
4. How would you define success in this role? Please share any closing comments you would like to make.

Next Steps

We appreciate that we are providing you with a wealth of information on candidates who are interested in being the City Auditor. As you review candidate materials, note how the candidate's experience aligns with the desired qualifications in the recruitment brochure. The City Commission will be asked to select final candidates among the three semi-finalists, based on the application materials contained in this report and the recorded video interviews.

At the October 19 City Commission meeting, we are scheduled to discuss and select the candidates the City is interested in interviewing. We are holding November 2 for interviews.

Each candidate is unique in their skills, abilities, and interest in the City of Gainesville, and has committed to that task should an interview take place and an acceptable offer of employment be tendered. We look forward to continuing to work with the City as you consider the candidates and move toward your final selection.

Final Interview Process

Interview Format and Selection of Finalist - We will collaborate with you to design, prepare, and provide technical support to ensure a smooth, effective, and efficient interview process, which may include the scheduling and support for virtual/in-person interviews, tours, and providing interview questions. Finally, if requested, we work with the selected finalist and your designated staff to finalize an employment agreement.

Interview Questions - We will compile a set of interview questions for your review, or alternatively, you can create your questions while ensuring they adhere to legal guidelines. The primary objective of the interview process is to familiarize yourself with the candidates and gather the necessary information to make a well-informed hiring decision, so we suggest incorporating a variety of questions tailored to the City's specific needs.

Reference and background checks - Once the City has identified a list of final-round finalists, Baker Tilly will begin conducting reference checks, background records checks, and academic verifications. We will also conduct an exhaustive review of social and electronic media sites and other publications to identify any information relevant to the hiring of the finalists you interview. We then prepare Confidential Reference, Background Check, and Internet/Media Search Reports to complete our research and understanding of each applicant's qualifications, management style, leadership traits or characteristics, and professional work performance.

Background checks will include information from the following areas:

- Consumer credit
- Bankruptcy
- City/county – criminal
- State district Superior Court – criminal
- City/county – civil litigation
- State district Superior Court – civil litigation
- Judgment/tax lien
- Federal district - criminal
- Motor vehicle driving record
- Federal district – civil litigation
- Educational verification
- Sex offender registry

To ensure the overall quality standards of our process, we require a minimum of 10-15 business days between the time you identify finalists for interviews and the time we can provide you with our Final Report.

Semi-Finalist Report Contents

Applicant List

Applicant demographics

Recruitment Brochure

Candidate Evaluation Form

1: Timothy Dixon

2: Rory Galter

3: Stephen Mhere



Applicant List

CITY OF GAINESVILLE, FLORIDA

CITY AUDITOR

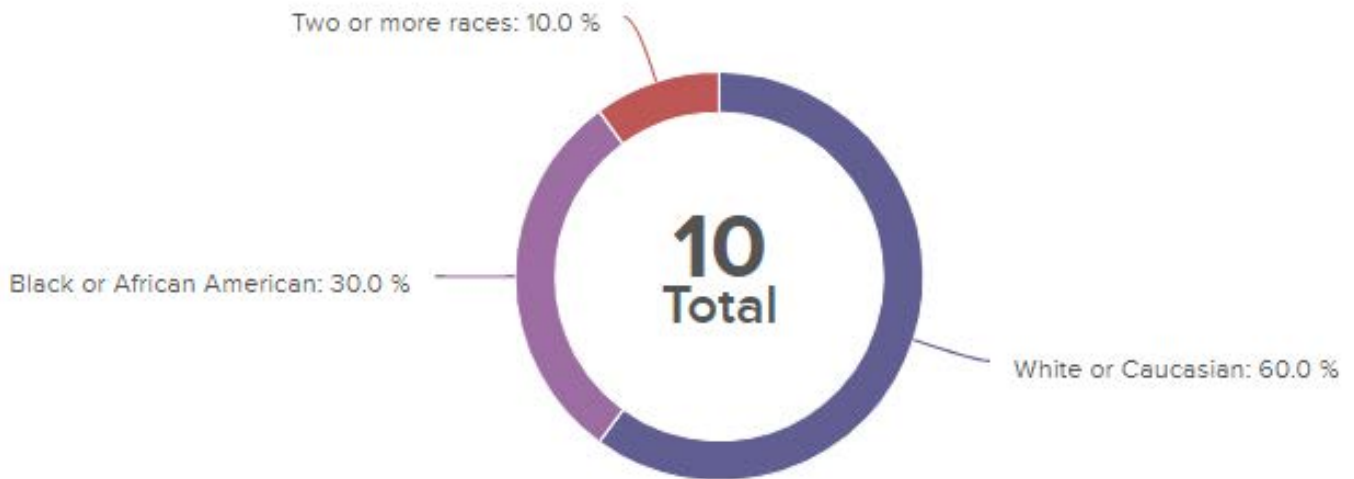
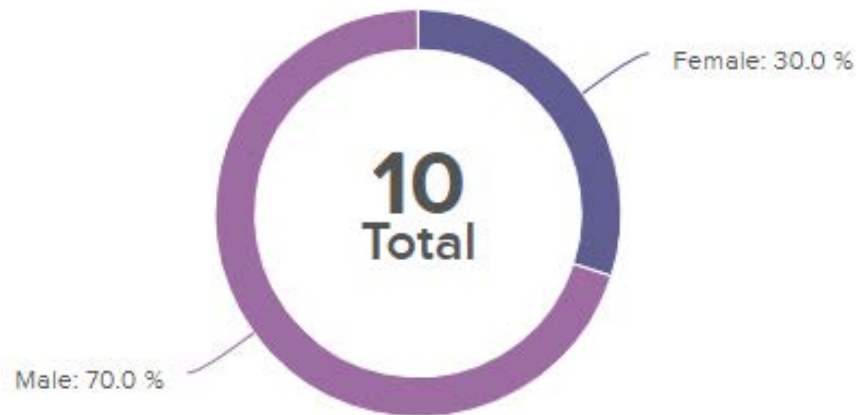
APPLICANT LIST

Name	Title	Organization	State
1 Dixon, Timothy James	Interim Chief Financial Officer	Scheck Hillel Community School	FL
2 Galter, Rory J.	Audit Manager	City of Dallas Office of the City Auditor	TX
3 Mhere, Stephen	Senior Auditor	City of Tampa	FL
4 Dorval, Francesse	Assistant Comptroller	Town of Natick	MA
5 Ernesta-Savy, Mariam B	Policy Manager - at the National Nuclear Security Administration	National Nuclear Security Administration	VA
6 Messner, Crystal	Chief Audit Executive	Bi-State Development	MO
7 Needler, Russell E	Audit Supervisor	Cook County Auditor's Office	IL
8 Ofili, Echiemeze Zek	Senior Auditor	City of Tampa, Florida	FL
9 Schmidt, William G	Finance Director	Golden Services LLC	TN

****One candidate withdrew and is not included in the above list.**

Applicant demographics

Candidates are asked to voluntarily respond to demographic data which is not associated with their application materials. The applicant demographic breakdown of those who responded is as follows:





Recruitment Brochure



CITY AUDITOR

Gainesville, Florida



PUBLIC SECTOR EXECUTIVE RECRUITMENT

THE COMMUNITY

The City of Gainesville (est. pop. 140,398), a vibrant and dynamic community located in north-central Florida, is the largest city and county seat of Alachua County. Renowned for its academic excellence, it proudly houses the esteemed University of Florida, a prestigious research institution that adds a distinctive youthful energy to the city's atmosphere. With a rich cultural tapestry, Gainesville embraces the arts, offering an array of theaters, galleries, and music venues that cater to the diverse tastes of its residents and visitors. Nature enthusiasts revel in the city's proximity to breathtaking state parks, lush forests, and crystal-clear natural springs, inviting outdoor adventures and leisurely escapades. With a warm and welcoming community, Gainesville radiates a sense of inclusivity, harmonizing the traditions of the past with the spirit of progress and innovation. Whether exploring its historical landmarks, immersing in its cultural wonders, or simply enjoying the company of friendly locals, Gainesville offers an exceptional experience that lingers in the hearts of all who grace its vibrant streets.

Recognized as one of the most attractive cities in Florida and known as one of the state's centers of education, medicine, cultural events and athletics, Gainesville's beautiful landscape, urban "forest," and numerous parks, lakes, and museums make Gainesville a brilliant place to live. Gainesville is a short ride away from many activities including year-round springs, botanical gardens, beautiful beaches, a butterfly rainforest, theaters, craft breweries, diverse culinary options, and top ranked attractions such as Disney World and Universal Studios.



THE ORGANIZATION

The City of Gainesville operates under a Commission-Manager form of government. The City Commission is comprised of seven members elected to three-year staggered terms, including the Mayor, and represents the citizens of Gainesville as its policy making governing body.

Four commissioners are elected from single members districts, while two commissioners are elected at-large, along with the Mayor. The City Commission typically meets during the day every Thursday. The City Auditor is one of five

Charter Officers reporting directly to the City Commission. The City Commission is responsible for passing resolutions, ordinances, approving the budget, and establishing a variety of policies to set the overall direction for the City.

The City Commission's Audit Committee (AC) reviews and monitors internal and external audit affairs and provides policy oversight and guidance to management regarding the financial

affairs of the City. Gainesville operates as a full-service city providing many of the traditional municipal functions such as police, fire, emergency management, transit, parks and recreation, utilities, and public works.

The City's FY-2023 combined funds budget is approximately \$445 million, supporting approximately 2400 full-time employees. The City of Gainesville prides itself on citizen involvement, innovation, and the efficient use of municipal resources.

For more information, visit www.gainesvillefl.gov/Home.



THE POSITION

Reporting to the City Commission, the City Auditor is responsible for overseeing all operations, assignments, and coordination related to internal auditing and will lead and manage a professional staff of five employees and an annual department budget—the current FY23 budget is \$932,781.

The City Auditor position includes the following key roles:

- Successfully leads and empowers their team of professional internal auditors in the completion of the audit plan.
- Serves the three-member Audit Committee, City Commission, and citizens to provide transparent and fully accountable government.
- Conducts periodic enterprise risk assessments of the City of Gainesville to identify moderate to high-risk factors impacting City finances, safety, operations, and the completion of the City's strategic plan.
- Uses the results of the enterprise risk assessment to create a risk-based audit plan to guide review areas during the established period.
- Provides internal audit services and consulting services based on risk assessment or special requests from management.
- Works to complete the audit plan.
- Administers a successful audit issue follow up program.
- Conducts internal investigations following the Association of Certified Fraud Examiner's Guidance.
- Reports on the successes and activities of the City Auditor's Office by issuing a Quarterly Update and an Annual Report.
- Maintains a good working relationship with management and staff.
- Successfully manages the departmental budget.
- Successfully passes the triennial peer review.

Responsibilities include:

- Develops, implements and monitors departmental goals and objectives that are aligned with the strategic direction and business plan of the City Commission.
- Directs, plans, organizes, coordinates and reviews the work of department staff in accordance with all applicable federal, state, and local laws, rules, and regulations.
- Holds final authority on selection, promotion, discipline, discharge, and other appropriate personnel actions.
- Identifies training and developmental opportunities for staff.
- Ensures that the department is compliant with the City's short- and long-term affirmative action goals and diversity recruitment strategies.
- Prepares, submits to the City Commission, and administers the budget for the operation of the Office of the City Auditor.
- Formulates, implements and monitors for effectiveness, all administrative and operational policies, practices and procedures relating to financial, performance and compliance audits.

THE POSITION (continued)

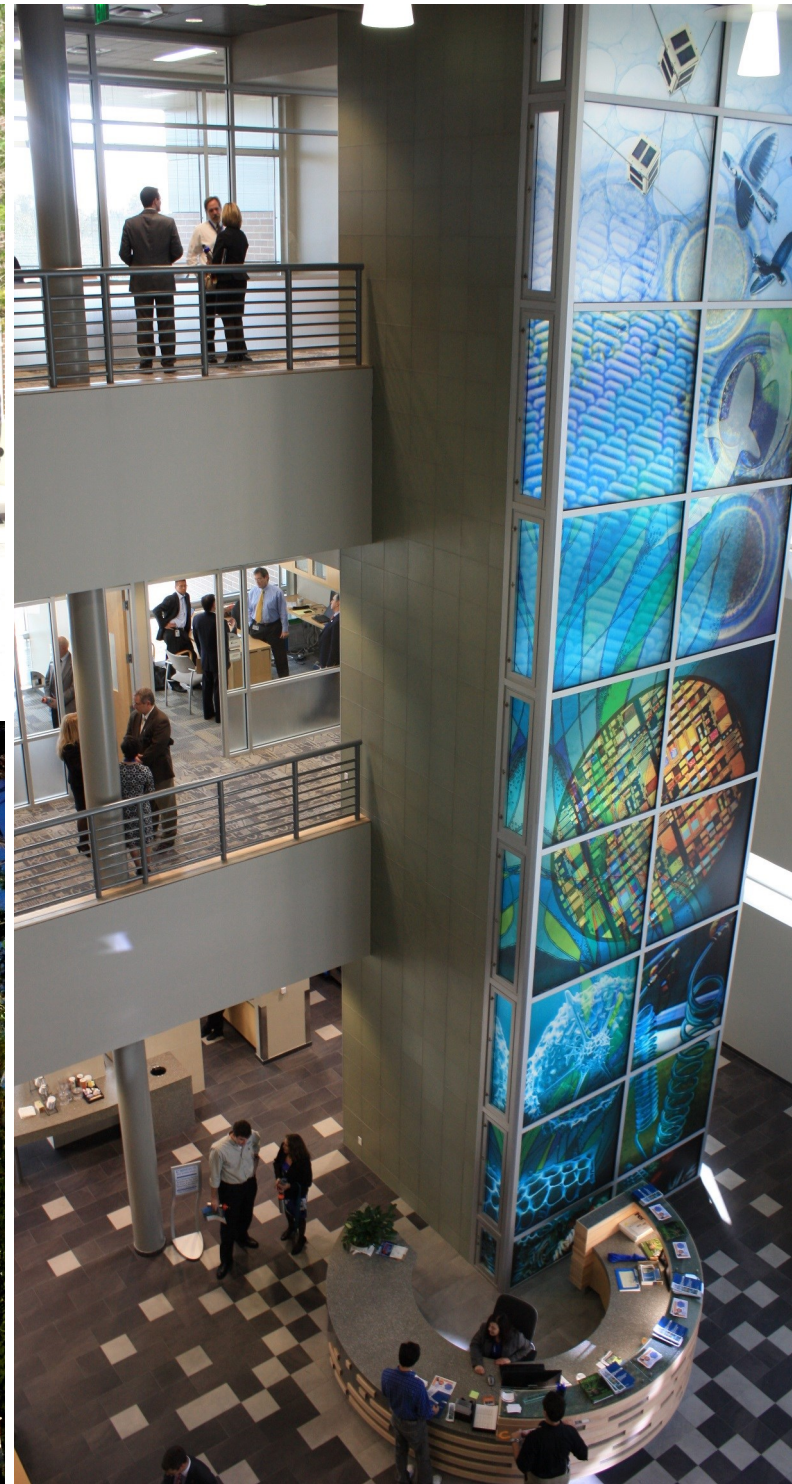
- Directs the accurate and timely response to public records requests relating to audit activities and processes in compliance with Florida public records laws. Provides a leadership role for the City with respect to all matters concerning City financial, performance and compliance audit activities.
- Assists the City Commission in all its accountability functions.
- Recommends to the City Commission all measures necessary and expedient for the proper governance and management of City financial, performance and compliance audit activities.
- Prepares an annual audit plan for the approval of the City Commission.
- Provides general direction over the contract process and selection of the external auditor for General Government. Further, provides oversight and coordination over the external audit process each fiscal year.
- Develops, implements and monitors long- and short-range financial, performance and compliance auditing strategies that are aligned with and support the City's organizational values, goals and objectives.
- Conducts a program of financial, performance and compliance audits in accordance with Government Auditing Standards (GAS) and the International Professional Practices Framework (IPPF) in order to assess the productivity and effectiveness of City operations, to provide recommendations for improving operations and internal control, to assure the City Commission that City assets are adequately safeguarded and financial records are accurately and properly maintained and to determine management's compliance with policies, plans, procedures, laws, and regulations which could impact operations.
- Conducts compliance audits on the implementation of the City's Human Relations and Equal Opportunity ordinances, policies, and programs pertaining to the activities of the City within all departments of the City in accordance with schedules prescribed by the City Commission.
- Verifies the sufficiency, accuracy, and reliability of information provided to the City Commission by City management.
- Verifies reasonableness of General Fund revenue estimates in the City Manager's annual budget proposal.
- Conducts special studies to investigate allegations of wrongdoing or fraud.
- Develops and maintains an audit recommendation follow-up system, including notifying responsible parties, participating in meetings to develop consensus on recommendations and implementing corrective actions.
- Appraises the cost effectiveness, efficiency and responsiveness of City operations and recommends measures for improvements.
- Develops and recommends strategic financial, performance and compliance control system, process and practice changes to improve the cost effectiveness, efficiency and responsiveness of auditing activities.
- Files all financial, performance and compliance audits, presentations and other reports with the Office of the Clerk of the Commission.
- Assists the City Commission in selecting an external auditor for the audit of the City's annual financial statements and coordinates and administers resulting contracts.
- Communicates with the City Commission and other Charter Officers.
- Prepares and delivers presentations to the City Commission, other governmental agencies, and professional organizations.
- Keeps abreast of current trends in or changes to procedures and requirements of the internal auditing profession. Brings pertinent legislative proposals to the attention of the City Commission.



LEADERSHIP OPPORTUNITIES

The next City Auditor is a strong leader with a passion for governance, accountability, and transparency. They will be a leader who prides themselves on enhancing their team through education, guidance, and exposure to how internal audit is a respectful profession that adds great value and benefit to the organization. The City Auditor will have a high standard of ethics and integrity and will understand the independence and objectivity required to serve as an Internal Auditor.

The most important issues and priorities in which the City Auditor will be involved include highlighting risks to the organization and aiding management with requests to ensure internal controls adequately address risks. The selected candidate will be confident yet possess a humble style that engenders mutual trust and openness.



DESIRED CAPABILITIES

The next City Auditor will possess:

- Demonstrated experience and thorough knowledge of laws, ordinances, regulations and statutes which govern audit functions.
- Demonstrated experience and thorough knowledge of principles and practices of effective administration and supervision.
- Knowledge of governmental budgeting; and structure, procedure, and division of responsibilities characteristic of the City Manager form of municipal government.
- Excellent written and oral communication skills as demonstrated by the ability to articulate complex information and issues clearly and concisely.
- Strong interpersonal skills as demonstrated by the ability to interact collaboratively and productively and to establish and maintain effective working relationships with individuals of diverse backgrounds including elected and appointed government officials, other Charter Officers, City employees, local, state and Federal legislative bodies, local business partners, and the general public.
- Excellent analytical skills as demonstrated by the ability to collect, develop, assess, and blend information and recommendations from a wide variety of sources.
- Strong critical and creative thinking skills to assess and resolve problems or issues by gathering and assessing information, taking advice, and using judgment that is consistent with standards, practices, policies, procedures, regulations or law.
- Ability and experience maintaining independence, objectivity and professional integrity in all circumstances.
- Ability and experience maintaining security and confidentiality.
- Ability and experience planning, assigning, delegating, reviewing and directing work of departmental staff and evaluating work accomplishments.
- Ability and experience complying with the code of ethics and standards of the internal auditing profession.
- Ability and experience developing short and long-term strategies, plans and programs.
- Ability and experience working under high stress levels, with frequent interruptions and with tight and often changing deadlines.
- Ability to direct the accurate and timely response to public records requests in compliance with Florida public records laws.
- Experience and ability to deliver effective presentations.



COMPENSATION AND BENEFITS

The starting salary range for this position will be \$140,000 - \$170,000, depending on qualifications and experience. The City of Gainesville offers an excellent benefits package which includes health, dental, and life insurance, paid leave, paid holidays, along with retirement and savings options.



EDUCATION AND EXPERIENCE

This position requires a bachelor's degree from an accredited college or university in accounting, finance, business administration, or a related field and current certification as a Certified Public Accountant (CPA) or Certified Internal Auditor (CIA). Candidates will possess a minimum of ten (10) years of progressively responsible auditing experience, of which at least five (5) years is in government or university auditing, or an equivalent combination of education, training, and experience that provides the required knowledge, skills and abilities to effectively perform in the position. Residency in Gainesville is required, and the selected candidate must possess a valid Florida Driver's License within 30 days of appointment. Candidates will be thoroughly familiar working with the Government Auditing Standards (GAS), an understanding of the International Professional Practices Framework (IPPF), generally accepted accounting principles along with knowledge of either generally accepted auditing standards or government auditing standards, and the principles of internal control of Committee of Sponsoring Organizations (COSO). The ability to learn about and respond to public records requests in compliance with Florida public records laws is important. Certified Fraud Examiner (CFE) designation is preferred.



APPLICATION PROCESS

Qualified candidates please submit your cover letter and resume online at:

<https://governmentjobs.com/careers/bakertilly>

This position is open until filled. For more information, please contact Yolanda Howze at yolanda.howze@bakertilly.com or 312.240.3401.

The City of Gainesville is an Equal Opportunity Employer. By way of its City's Discrimination Ordinance, the City Commission declares the policy of the City to be to prohibit employment discrimination against persons because of sexual orientation, race, color, gender, age, religion, national origin, marital status, disability or gender identity that do not constitute bonafide occupational qualifications.





Candidate Evaluation Form

Key		
Not Qualified	Qualified	Superior
N	Q	S

CITY OF GAINESVILLE, FL – CITY AUDITOR CANDIDATE EVALUATION FORM

COMPETITIVE FACTORS																				
Candidate	Community/Stakeholder Relations			Organizational Leadership			Managing Change			Financial Acumen			Transferable Knowledge and Skills			Other (specify)			Moving Forward? (Yes /No)	
	N	Q	S	N	Q	S	N	Q	S	N	Q	S	N	Q	S	N	Q	S	Y	N
Timothy Dixon																				
Rory Galter																				
Stephen Mhere																				

COMPETITIVE FACTORS

Community/Stakeholder Relations: Has experience building relationships and in facilitating community processes that demonstrate outreach and inclusion of key stakeholders

Managing Change: Evidence of a systemic, big picture approach to problem solving; experience transforming organizations and thinking outside of the box

Transferable Knowledge and Skills: Knowledge and skills are transferable to the organization; the candidate brings new experiences of benefit

Organizational Leadership: Experience working for or with a governing board; aligns the organization with strategic goals; delegates effectively and sets clear expectations

Financial Acumen: Has a strategic understanding of operational and capital budgets and plans for the organization's long-term financial health

Other (please specify): _____

1: Timothy Dixon

TIMOTHY JAMES DIXON, CPA, MBA

Re: City Auditor, Gainesville

May I help you as an auditor? I am extremely interested in this opportunity. I would very much like to be a part of the mission, helping via financial and operational management to optimize your success. My background and skills will prove to be a great help.

I have many years of experience as an auditor and as an internal auditor. I am an expert in processes and internal controls, to name just one area where I will be of help to you.

I seek an excellent opportunity where I can help the entity achieve its mission. I view the auditor, with its need for a person of considerable experience and leadership and a person who believes strongly in your mission, as ideal. It would be a great positive in my life, and I would do all that I could to help. Thank you for considering me for this opportunity.

Kind regards,

Timothy James Dixon, CPA, MBA

QUALIFICATIONS SUMMARY

- ◆ Senior financial executive (CFO five times previously) with expertise in the management of accounting, finance, human resources, information technology, facilities, and corporate governance functions.
- ◆ Expert with internal controls, process improvements, and SOX compliance issues.
- ◆ Numerous years of international experience, including creating policies and procedures for international opcos.
- ◆ Deep experience with budgeting, planning, forecasting, and with serving Boards of Directors/Trustees.
- ◆ Significant cost accounting experience including with percentage of completion, job costing, project costing, and process costing.
- ◆ Experienced with manufacturing companies, Not-For-Profits, start-ups, turnarounds, mergers and acquisition transactions, international entities, and private equity companies.
- ◆ Bilingual – fluent in spoken and written Spanish.

PROFESSIONAL EXPERIENCE**SCHECK HILLEL COMMUNITY SCHOOL (preschool through high school)**
Interim Chief Financial Officer**2021 - 2022**

Scheck Hillel had an enrollment greater than 1,250 students and revenues greater than \$30M.

- ◆ Produced monthly financial statements and made presentations to the Board of Governors. Responsible for audit and budget and for special projects, especially projects related to internal controls and to process improvements.
- ◆ Reported to the Head of School.

DIXON CONSULTING
Chief Financial Officer/Consultant**2020 - 2021**

- ◆ Performed project work – on site or remotely – for clients. Most significant work was as the Interim CFO for a Not-For-Profit. Was not fully employed during this peak Covid Virus time.

SAINT PATRICK'S SEMINARY AND UNIVERSITY
VP of Finance and Director of Operations**2017 - 2019**

Saint Patrick's has granted graduate and undergraduate degrees for more than 120 years.

- ◆ Managed the business, accounting, finance, HR, IT, food service, and facilities functions including developing annual and long-term budgets and capital plans.
- ◆ Worked closely with the Board of Trustees and its Finance Committee and Facilities Committee.

BIOSPECIFICS TECHNOLOGY CORPORATION
Compliance and Internal Controls Leader**2011 - 2016**

BSTC is a biotechnology entity that trades publicly and has a market capitalization of approximately \$400M.

- ◆ Responsible for BSTC's Sarbanes Oxley compliance efforts. Worked closely with executive management to ensure BSTC's internal controls were effective.

DIXON CONSULTING
Consultant**2008 - 2011**

- ◆ For a biotechnology firm that had been delisted, reviewed historical data and compiled 10Qs and a 10K that lead to the firm being relisted.
- ◆ Similarly, assisted a metallurgical firm file multiple 10Qs and 10Ks in their effort to relist the company.
- ◆ Advised numerous companies on matters related to Sox compliance, internal controls, process improvements, and/or other business issues.

PROTEIN DESIGN LABS**Internal Audit and SOX Compliance Leader****2003 - 2008**

PDL was a biotechnology firm that developed and manufactured pharmaceuticals. The company traded publicly and had a market capitalization of approximately \$3B.

- ◆ Lead PDL's Sarbanes Oxley compliance efforts. Managed a staff of ten people. Worked closely with executive management to ensure internal controls were effective and process improvements were implemented.
- ◆ Initiated PDL's internal audit function.
- ◆ Wrote integration plan for Protein Design Labs which acquired ESP Pharma.

FORMUS COMMUNICATIONS, INC.**1998 - 2002**

Private Equity owned Formus raised \$700M to provide Wi-Fi type services and to construct broadband base stations.

Positions Held: VP of Finance for Business Development headquartered in The Netherlands, CFO of Formus Poland in Warsaw, VP International Controller in Denver, CO, CFO of Formus Ecuador in Quito:

- ◆ Acquired telecommunication companies, participated in more than twenty transactions, and found an international buyer and entered negotiations with them to sell Formus to them.
- ◆ Tracked costs associated with building telecom base stations.

GALILEO INTERNATIONAL INC.**1996 - 1998****Senior Financial Director and Operations Controller**

Galileo traded publicly and had revenues greater than \$1.5B annually.

- ◆ Maintained a sophisticated process cost accounting system that captured the costs of one of the world's largest data centers to bill the costs back to the users of the data system. Primary users were United Airlines, British Airlines, Air Italia, ten other international carriers, and several other owners/users. Determined cost drivers, allocated overhead, discussed costs with the CFOs of the companies mentioned, and billed them twice per year.

EXECUTONE INFORMATION SYSTEMS, INC.**1988 - 1995****Financial Director**

- ◆ Managed a detailed job costing system and a large parts inventory and generated bills of materials for sales of telephone and hospital communications systems. Recorded costs on a job-by-job basis. Allocated overhead appropriately. Determined allowable sales price for each job to ensure profitability.

ENERGY CAPITAL DEVELOPMENT CORPORATION**1986 - 1988****Chief Financial Officer****DELOITTE TOUCHE, CPAs****1983 - 1986****CPA/Auditor*****EDUCATION***

University of Denver, Executive Master of Business Administration, with highest distinction, 1991

University of Notre Dame, Bachelor of Business Administration, 1983, Dean's List six times.

Candidate Questionnaire

Name	Timothy James Dixon	Primary Phone	5122147886
Email	Tdixon123@hotmail.com		
Education	MBA and BBA		

	Current (Most Recent) Position	Previous Position	Previous Position
Title	Interim CFO	VP of Finance and Director of Operations	Internal Controls Leader
Dates of Employment	12/21 -10/22	12/17 – 01/19	2011-2016
Organization & Location	Scheck Hillel Community School, Miami, Florida	St. Patrick's Seminary and University	BioSpecifics Technology Corporation, Long Island New York
Reason for Separation/Desire to Separate	Temporary engagement was to last 3 months but lasted for 10	I resigned	Change of Ownership
Jurisdiction Population	1250 students	na	na
Reports To (Title)	Head of School	Vice Rector	CFO
# of Department Staff	3	20	5
# of Direct Reports	3	20	0
Department Budget	1000000	2000000	500000
Organization Budget	30000000	10000000	20000000
Explain any Employment Gaps	After St. Patrick's and before Scheck Hillel I was not fully employed during Covid		

Instructions:

The purpose of this questionnaire is to provide us with additional information about you as a candidate and to gather examples of professional work that illustrate your background and experience. This information will be shared with hiring officials and others involved in making decisions about candidates selected to move forward in the selection process.

Please respond to each of the following questions by providing pertinent information. Some questions ask you to provide examples; please be sure to describe your direct level of involvement in the project or initiative. **Please be succinct – limit your responses to 300 words per question.**

1.	Why are you interested in this specific position at this specific time? This is an excellent position and one that I know I would succeed at, and I live in Florida.
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Click here to enter text.	
2.	Describe your current scope of responsibilities and explain how these responsibilities prepare you to take on the leadership and management responsibilities of the City Auditor position.
Currently I am looking for work, for my last hurrah, a job where I could work for 10 years. This job matches the skills and abilities that I have developed over 40 years of working.	
3.	Describe an experience where you demonstrated strong leadership in promoting governance, accountability, transparency, and diversity, equity and inclusion (DEI) in your work as an Auditor.
I was hired by Protein Design Labs to initiate, document, test, remediate, and in all ways to perfect all of their internal controls so that their financial statements could be relied upon and so that they could report to their external auditors and to the Federal Government that their controls were proper and effective. I was their Lead Internal Auditor and I had approximately 20 persons who reported to me to accomplish this very large, critical task. I started from scratch and took an inventory of what already existed. Then I proceeded to create a plan to achieve the success that was desired. In the end, our internal controls had no material weaknesses and the Board of Directors was very happy with the well documented body of work that my team put together. In hiring the team, I hired people of all genders and races.	
4.	Provide an example of how you've established and maintained effective working relationships with individuals from various backgrounds, including government officials, colleagues, and the general public.
This has been an area that I have excelled at throughout my life and it comes naturally to me. In a nutshell, I try to live by the golden rule and treat all others the way that I want to be treated. I have to work at this. I have to reach out to people frequently to go the extra mile and express interest in their lives and be sure that they have everything from me that they need. I try to answer every communication before I stop working for the day. I maintain constant, open communications that are honest and positive. I help people and they tend to be grateful. Nothing big. Just living the right way.	
5.	Because of the nature of internal performance auditing, employees and those responsible for the operations targeted for a review can sometimes feel threatened. What techniques do you employ to minimize resistance by employees and a specific operation or department?
This is true. I tend to take the approach that was made famous by a fictitious police detective named Colombo. Excuse me, may I ask you a question. I try to be non- threatening. But at the same time, I am always honest, and I always deal with the facts. But people see that I am trying to get the best results for all involved and that I am not trying to find an error per se. So, I communicate very effectively.	
6.	Describe a challenging situation where you had to make a difficult ethical decision. How did you navigate this situation while maintaining the independence and objectivity required for internal auditing?
Well on one occasion, I had a boss who wanted to change the way we handled money, and his changes would have put us at risk of theft. So, I explained everything to him very clearly. Later, when he still wanted to make a change, I resigned, as I could not accept his decision. After my resignation, the Board of Directors learned of the situation from others and fired my ex-boss. On another occasion, we knew that theft had occurred, and one particular employee expressed a conflict of interest, and so I notified my boss of the conflict and we worked around the problem successfully.	
7.	Describe your approach to building and maintaining relationships with members of your organization's management team.
I have worked for many years. I approach these persons and just be myself. I respect their position in the company, and I treat them with respect and assume that they are subject matter experts for their areas. I meet with them regularly and have open, sincere, non-threatening conversations with them. I seek their thoughts	

		and advice and I tell them what my objectives and timelines are and what it is that I need from them. Once a relationship is formed, I work at it to continue it in existence going well. I act professionally at all times and that comes across.
8.	Describe an instance where you collected, assessed, and blended information from various sources to make informed recommendations or decisions.	One time I conducted a fraud audit to determine how much cash had been stolen. We know that some had been taken. I worked with the accounting professionals and with the IT professionals to determine all the possible ways that the person could have stolen money. Then I audited each of these areas and worked with a great many people to get the data that I needed, but when I worked with the bankers and lawyers and external auditors and vendors and others, I was careful to not share with them information that was confidential. Often, they did not know the precise reason that I sought the data. Once all the data was collected, I showed where independent sources proved that a theft had occurred, and I then wrote a final report so that the proper actions could be taken.
9.	Describe your philosophy and approach to employee development, motivation, and performance evaluation.	I like to develop employees, for when persons are growing, they are happy, and they tend to stay longer and make greater contributions. When I give performance reviews, I use the sandwich approach. I share something good with them at the beginning and at the end. In the middle, I share with them an area that could be improved upon. I make a plan to ensure that improvements have the greater chance possible of coming to be. When improvements are made, I note these formally and in a very positive way. So the criticisms are kept a bit low key but the successes and improvements are celebrated.
10.	What steps have you taken in your organization to build a culture that fosters teamwork, communication, and an appreciation for diversity?	I often try to make sure that the organization has a proper amount of redundancy built in. This often means that I cross train persons so that if someone gets sick, for example, there is someone else who can step in and contribute. This is good because it removes everyday stress put on the shoulders of people. I also promote teamwork and communication by having weekly meetings of the team. Everyone remains informed and remains part of the team. Regarding diversity, I treat everyone well and as equals and I make sure that all parties are heard from and are considered for jobs and tasks and for new hirings.
11.	Tell us about the feedback you have received from peers, supervisors, and subordinates with whom you work regarding both your strengths and areas for improvement as a professional leader and manager.	Generally people complement my leadership skills because I treat everyone well but I do not give in to things that do not make sense or are inferior. So, I do not play favorites. People appreciate having a level playing field and a boss who is ensuring that. And this approach keeps things from being personal. Everything remains professional. And when setbacks or defeats happen, I make sure those do not linger. So, I promote the good.
12.	Describe any other areas of expertise or experiences that are relevant to this position that have not been addressed in previous questions.	I am a CPA and an MBA and am an expert in business processes and internal controls. I have managed all kinds of people, very successfully, for many years.

Due Diligence Form

Name: Timothy Dixon

1. Do you have any concerns about the posted salary range for this position? Yes ☐ No ☒
2. If selected for the City Auditor position, what is the length of notice you must give to your current employer and when will you be available to start employment with the City of Gainesville? I can start immediately.
3. Have you been subject to any disciplinary actions, including suspension, probation, or demotion in your adult working career through your employer, a professional association, or licensing agency? If so, please explain. Yes ☐ No ☒
4. Have you been dismissed, asked to resign, or accepted a mutual separation agreement and/or severance? Are you currently negotiating a separation agreement? If yes to any, please explain the circumstances. Yes ☐ No ☒
5. Have you been subject to a formal charge regarding a conflict of interest, violation of ethical conduct, malfeasance, or misfeasance in the performance of duties? If so, please explain. Yes ☐ No ☒
6. If requested, are you able to provide written performance evaluations, or performance reviews for the past two years? Yes ☒ No ☐
7. Have you been in your current, or most recent organization, for less than two years? If yes, please explain why you are interested in a career move at this time. Yes ☒ No ☐ My last positions, since Covid came about, have been interim, temporary positions. Hence they have come to an end as was anticipated, but they did last longer than initially thought and my employees have offered to be a reference for me.
8. Is there anything in your professional or personal background, conduct or history that a past or future employer or constituent may find concerning, or questionable, or that could impair your ability to perform your work, if said information emerged at a later date? If yes, please explain. Yes ☐ No ☒
9. Have you ever been the subject of media reports, social media postings, or blogs in the communities where you have worked that make adverse statements about your work? (We encourage applicants to disclose all information and allow us the opportunity to discuss any issues that may be a concern.) Yes ☐ No ☒

I understand that if reliable information arises contrary to my above responses it could result in the disqualification of my current application or any future searches.

Signature Tim Dixon

Date September 21, 2023

2: Rory Galter

To Whom It May Concern:

I am applying for the City Auditor position. I believe my combination of financial and operational experience in all sizes of organizations along with external and internal audit experience gives me the skill set you seek. Since joining the City of Dallas Office of the City Auditor I have been involved in several of the most high-profile audit projects. My experience covers all of the job requirements in the posting.

I look forward to discussing the position with you.

Sincerely,

Rory J. Galter

RORY J. GALTER, CPA
6001 Fawn Valley Lane
Rowlett, Texas 75089
(972) 475-8176
roryjgalter@yahoo.com

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

Audit Manager, 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 - 11/2013 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 – 11/2013 - 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.

Senior Auditor - Arthur Andersen & Co. Cleveland, Ohio and New Orleans, Louisiana – 9/1978 – 1/1984 –

R.J. Galter, CPA

Page 3

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

Candidate Questionnaire

Name	Rory J. Galter	Primary Phone	972-475-8176
Email	roryjgalter@yahoo.com		
Education	MBA - Accounting - 1978 - University of Wisconsin, Madison BS Business Administration - Accounting and Marketing - 1977 - The Ohio State University		

	Current (Most Recent) Position	Previous Position	Previous Position
Title	Audit Manager	Internal Review Specialist	Financial Institutional Accountant
Dates of Employment	11/2015 - Present	11/13 to 7/2015	8/2010 – 11/13
Organization & Location	City of Dallas, Dallas Texas	FDIC, Dallas, Texas	FDIC , Dallas, Texas
Reason for Separation/Desire to Separate	Still employed	Term contract was not renewed	Moved to the Internal Review department of the FDIC
Jurisdiction Population	1.3 million	N/A	N/A
Reports To (Title)	City Auditor	Internal Review Manager	Financial Institutional Manager
# of Department Staff	21	8	6
# of Direct Reports	5	none	none
Department Budget	\$3.2 million	Not known	Not known
Organization Budget	\$3.8 Billion	Not known	Not known
Explain any Employment Gaps	Looking for next position 7/2015 to 11/2015		

Instructions:

The purpose of this questionnaire is to provide us with additional information about you as a candidate and to gather examples of professional work that illustrate your background and experience. This information will be shared with hiring officials and others involved in making decisions about candidates selected to move forward in the selection process.

Please respond to each of the following questions by providing pertinent information. Some questions ask you to provide examples; please be sure to describe your direct level of involvement in the project or initiative. **Please be succinct – limit your responses to 300 words per question.**

1.	Why are you interested in this specific position at this specific time?
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		<p>I have wanted to run a city audit department since 2018 when the prior Dallas City Auditor retired. While I have received job offers, none of the opportunities were the right fit. This opportunity seems like the right fit. The location, city size and budget and the audit department size and budget meet my position requirements.</p>
2.	<p>Describe your current scope of responsibilities and explain how these responsibilities prepare you to take on the leadership and management responsibilities of the City Auditor position.</p>	<p>I am administratively responsible for five staff auditors. As one of three audit managers I am involved in all aspects of the Office's operations (developing office policies and procedures, hiring, performance reviews, developing the audit plan, approving expenses, etc.).</p>
3.	<p>Describe an experience where you demonstrated strong leadership in promoting governance, accountability, transparency, and diversity, equity and inclusion (DEI) in your work as an Auditor.</p>	<p>Newly hired, I was asked to lead the first of a series of performance audits the City of Dallas Office of the City Auditor calls business partners audits. These audits are focused on the monitoring of contracts with outside organizations that manage and operate city owned facilities. The first audit was of the business partners at Fair Park. This audit consisted of auditing the monitoring activities of two city departments – Cultural Affairs, and Parks and Recreation and reviewing the financial viability and performance of six outside non-profit organizations. This was a high-profile audit with a lot of media attention once the report was issued. It found that the city departments were not properly monitoring the contracts and three of the non-profit organizations had financial viability issues. Finally, the audit program established became a template for future business partner audits. The staff person working with me was newly hired and from Eastern Europe. Several of the non-profit organizations were run by minority founders. Throughout the audit I communicated with all stakeholders and made sure all were fairly treated and respected. We consider diversity, equity and inclusion in all of our audits but unless there is a finding/recommendation it is not specifically mentioned.</p>
4.	<p>Provide an example of how you've established and maintained effective working relationships with individuals from various backgrounds, including government officials, colleagues, and the general public.</p>	<p>The example given in question 3, also applies to this question. I had to work with a newly hired staff person from Eastern Europe, founders and CEOs of various non-profit organizations that were from various backgrounds and motivations. One of the non-profits, was the State Fair of Texas (State Fair) which had a bad reputation with the general public because the general public did not believe the State Fair was paying the City of Dallas enough. There were several organizations trying to get information from the State Fair through open records requests to prove it was not treating the City of Dallas fairly. The State Fair claimed it was not subject to open records requests since it was a non-profit organization. The State Fair was reluctant to give us the information requested for the audit, because they believed this was an "end-run" around the open records request. I had to convince them our workpapers were not subject to open records requests. The findings written in the audit report related to the State Fair and all non-profits were written in a fair and balanced manner. Before the final audit report was issued, I met with all non-profit organizations that were part of the audit, as a courtesy to make them aware what was written about their organization in the audit report to make sure it was correct, and they could prepare for any questions they may receive about the audit report once it was issued. The audit report was issued timely, received media coverage and much discussion by City Council.</p>
5.	<p>Because of the nature of internal performance auditing, employees and those responsible for the operations targeted for a review can sometimes feel threatened. What techniques do you employ to minimize resistance by employees and a specific operation or department?</p>	<p>The key technique is open communications that is transparent and honest, that is followed up with actions consistent with what was communicated. The fact that the audit is not meant to identify poor employee performance and get employees fired is emphasized. The fact the audit is meant to identify improvements in</p>

	operations to make the operations more efficient and effective, when applicable be in compliance with laws and policies and procedures, safeguard City assets, and add value. Finally periodic status reports (generally weekly) are provided to the auditee to make them aware of the work performed, planned work, outstanding data requests, potential findings, and reportable findings. The status reports give the auditee full transparency of the audit process and ability to respond to the audit results as soon as possible.
6.	Describe a challenging situation where you had to make a difficult ethical decision. How did you navigate this situation while maintaining the independence and objectivity required for internal auditing?
	I have never been in a situation where I had to make a difficult ethical decision. Whenever I have found myself in a situation that may put my independence and objectivity at risk, I am quick to point out my need to stay independent and objective.
7.	Describe your approach to building and maintaining relationships with members of your organization's management team.
	The answer to question five also applies to this question. The key approach is open communications that is transparent and honest, that is followed up with actions consistent with what was communicated. Understanding the management teams operational goals and issues and how audit can help is important. Learning about and showing true interest in the management teams personal lives helps develop the relationship. Regular meetings with the management team are important to timely resolve any concerns they have and understand their achievement of their goals and issues they are facing. Taking a customer service approach, with the management team being the customer, helps build and maintain a good relationship with the management team. A customer service approach, means responding to their emails and requests to meet timely, keeping them informed of current audits status and significant findings and recommendations and be willing to accept audit report edit requests from the management team when possible.
8.	Describe an instance where you collected, assessed, and blended information from various sources to make informed recommendations or decisions.
	A current audit of housing inventory, which we will release shortly, required us to report the number of single family and multi-family homes and changes in the last three years in the City of Dallas. This audit was requested by City Council due to the inconsistency of the various housing numbers they receive in committee briefings. To get the necessary data we had to survey various City departments, five difference county property tax assessment districts and the US Census. Once the information was obtained, we performed various tests to ensure the accuracy of the data. Finally, given the struggles we encountered to obtain the necessary data we made several recommendations to ensure the City had the needed data to provide this information on a going forward basis.
9.	Describe your philosophy and approach to employee development, motivation, and performance evaluation.
	<p>I am a hands-on manager. I communication daily with staff to make sure any issues in the work performed is addressed as soon as possible and issues are resolved timely. I am committed to developing staff through training and development. My philosophy is as follows.</p> <ul style="list-style-type: none"> • Show a true commitment to developing their professional skills. • Show a true commitment to developing an office environment that is open and flexible to the staff's needs. This means taking a customer service approach to the staff. I try to answer their emails within an hour from receiving the email. I get answers to questions they have that I cannot immediately answer as soon as possible. • Set clear expectations. • Give immediate feedback on performance issues.

	<ul style="list-style-type: none"> Take accountability and responsibility for staff actions if I have previously approved the actions. In other words, do not “throw them under the bus”. Make sure the staff has the “tools” to do their job. Open communication.
10.	<p>What steps have you taken in your organization to build a culture that fosters teamwork, communication, and an appreciation for diversity?</p> <p>First, is making sure all members of the team are included in important communications and decisions. Second, being open minded and flexible when addressing staff personal and work-related issues. Third, respecting staff opinions and accommodating their requests whenever possible. Fourth, regular meetings to ensure all staff are informed and involved in the Office operations.</p>
11.	<p>Tell us about the feedback you have received from peers, supervisors, and subordinates with whom you work regarding both your strengths and areas for improvement as a professional leader and manager.</p> <p>In terms of strengths, I am a clear and concise communicator. I am open minded and flexible. I will admit when I am wrong and take full responsibility for my actions. I show a real interest in the person as a person. In terms of areas of improvement, I tend to be overbearing when presenting my point of view (passionate). Sometimes I appear to not be approachable (always look busy/do not want to interrupt). I have a dry humor.</p>
12.	<p>Describe any other areas of expertise or experiences that are relevant to this position that have not been addressed in previous questions.</p> <p>I believe my combination of financial and operational experience in all sizes of organizations along with external and internal audit experience gives me the skill set you seek. Having operational experience in start-up organizations gives me the perspective of the operations manager and allows me to understand the operations from the manager's perspective. Seeing all sizes of organizations operations gives me the understanding that goals and objectives can be achieved in many ways and need to stay focused on achieving the goal or objective, not how the goal or objective is achieved. It means be open minded and flexible. My financial background in start-ups makes me aware of being cost effective and efficient.</p>

Due Diligence Form

Name: Rory J. Galter

1. Do you have any concerns about the posted salary range for this position? Yes ☐ No ☒
2. If selected for the City Auditor position, what is the length of notice you must give to your current employer and when will you be available to start employment with the City of Gainesville? Two weeks notice to my employer but I would need a reasonable time to secure living arrangements.
3. Have you been subject to any disciplinary actions, including suspension, probation, or demotion in your adult working career through your employer, a professional association, or licensing agency? If so, please explain. Yes ☐ No ☒
4. Have you been dismissed, asked to resign, or accepted a mutual separation agreement and/or severance? Are you currently negotiating a separation agreement? If yes to any, please explain the circumstances. Yes ☒ No ☐
☐ My position at Capital Restaurant was eliminated due to a major reorganization initiated by the company's investor. I was given a month's notice and allowed to use the office to look for another position.
5. Have you been subject to a formal charge regarding a conflict of interest, violation of ethical conduct, malfeasance, or misfeasance in the performance of duties? If so, please explain. Yes ☐ No ☒
6. If requested, are you able to provide written performance evaluations, or performance reviews for the past two years? Yes ☒ No ☐
7. Have you been in your current, or most recent organization, for less than two years? If yes, please explain why you are interested in a career move at this time. Yes ☐ No ☒
8. Is there anything in your professional or personal background, conduct or history that a past or future employer or constituent may find concerning, or questionable, or that could impair your ability to perform your work, if said information emerged at a later date? If yes, please explain. Yes ☐ No ☒
9. Have you ever been the subject of media reports, social media postings, or blogs in the communities where you have worked that make adverse statements about your work? (We encourage applicants to disclose all information and allow us the opportunity to discuss any issues that may be a concern.) Yes ☐ No ☒

I understand that if reliable information arises contrary to my above responses it could result in the disqualification of my current application or any future searches.

Signature Rory Galter

Date 9/21/2023

3: Stephen Mhere

Stephen Mhere

17514 Buckingham Garden Drive

Lithia, FL 33547

Tel: (316) 680 – 2676

SMhere@Outlook.com

September 16, 2023

RE: CITY AUDITOR

I am pleased to have the opportunity to apply for the above referenced position advertised on the Association of Local Government Auditors (ALGA) website.

I am currently employed as a senior auditor with the City of Tampa's Audit Department. I have been in this position since November 2013. My department does performance, information technology, and compliance audits, as well as non-audit services. Before that I worked for the Kansas Department of Health and Environment Office of Inspector General (KDHE OIG). KDHE OIG performed audits and reviews of the Kansas Medicaid and State Children's Health Insurance Plan to identify waste, fraud, and abuse, and areas of possible program improvement. I was with the KDHE OIG for about five years. Before that I had worked for the Kansas Department of Revenue as a Management Systems Analyst for over two years.

I am a Certified Internal Auditor (CIA) as well as a Certified Information Systems Auditor (CISA). I hold a Master of Science degree in Health Informatics and a Master of Business Administration. I am also a Public Affairs PhD candidate at the University of Central Florida working on my dissertation and hoping to graduate in the summer of 2024. I am confident that, if given the opportunity to fill this position, I can make a positive contribution to the City of Gainesville's effort to achieve its objectives.

I look forward to the opportunity to discuss this position with you.

Sincerely,

Stephen Mhere

STEPHEN MHERE

17514 Buckingham Garden Drive

Lithia, FL 33547

(316) 680-2676

SMhere@Outlook.com

OBJECTIVE

Seeking a leadership position in internal auditing in City or County government.

COMMUNICATION SKILLS

Good oral and written communication skills acquired in professional and academic settings through audit report writing, research paper writing, professional presentations such as in Audit Committee meetings, staff meetings, and graduate class settings.

QUALIFICATIONS

Academic Qualifications:

BS in Computer Science, Pittsburg State University, Kansas.

MBA, Baker College, Michigan.

MS in Health Informatics, University of Missouri.

Public Affairs PhD candidate at University of Central Florida.

Professional Qualifications:

Certified Internal Auditor (CIA) awarded by the Institute of Internal Auditors.

Certified Information Systems Auditor (CISA) awarded by ISACA.

PROFESSIONAL MEMBERSHIPS

Member of the Institute of Internal Auditors, ISACA, and Association of Local Government Auditors.

WORK EXPERIENCE

Position: Senior Auditor.

Employer: City of Tampa.

Geographical location: Tampa, Florida.

Period of employment: November 2013 to present.

Duties: Annual risk assessment. Performance/Operational auditing. Compliance auditing. IT auditing. Post-audit reviews. Audit report writing. Non-audit services. Assessment of performance metrics for all departments of City of Tampa. Training other auditors in the use of process flowcharting during audit risk analysis. Public records request coordinator. Emergency/Safety coordinator.

Position: Auditor.

Employer: Kansas Department of Health and Environment Office of Inspector General (KDHE OIG).

Geographic location: Topeka, Kansas.

Period of employment: July 2008 to November 2013.

Duties: Risk assessments for Medicaid, SCHIP, and State Employee Health Benefit Plan (SCHIP = State Children's Health Insurance Program). Formulation/presentation of annual audit plans to audit committee. Formulating audit programs. Writing annual audit reports. Conducted risk-based, performance, operations, compliance, and information systems audits of the Kansas Medicaid agency. Audited the Medicaid program, including private contractors and subcontractors (fiscal agents, managed care organizations (MCOs), healthcare providers, etc.). Conducted audit reviews and/or special consultative engagements to evaluate the impact of state and federal regulations and policies on the effectiveness and integrity of Medicaid. Conducted fraud, waste, and abuse investigations involving providers, employees, and beneficiaries. (Note: Standards used in OIG projects include Generally Accepted Government Auditing Standards (Yellow Book), Quality Standards for Inspections, Evaluations, and Reviews of the Association of Inspectors General, IIA's International Practices Professional Framework for internal auditing, and ISACA's COBIT framework).

Position: Management Systems Analyst.

Employer: Kansas Department of Revenue (KDOR).

Geographic location: Topeka, Kansas.

Period of employment: May 2006 to July 2008.

Duties: Tax research, analysis, and reporting. Business intelligence functions through data mining to help. Designed decision analytic scoring models using data mining decision. I participated in cross-functional teams created within KDOR to optimize operational efficiency for the various agency divisions. I performed tax clearance functions for the agency.

Position: Quality Improvement Assessment Assistant.

Employer: Unified School District 259 (USD 259/Wichita School District).

Geographic location: Wichita, Kansas.

Period of employment: February 2005 to May 2006.

Duties: Analyzed USD 259 (Wichita School District)'s performance in statewide student assessments. Helped evaluate individual schools' performance relative to AYP (Adequate Yearly Progress) requirements. Produced assessment reports for schools. Designed surveys and survey templates for entities carrying out education-based research in Wichita. Coordinated state assessment activities, including meeting with USD 259 test coordinators to discuss State assessment issues.

HOBBIES: Soccer refereeing – I am a licensed Grassroots soccer referee with the United States Soccer Federation.

REFEREES

Su-I Hou, Dr.PH

Professor & PAF-PhD Health-Specialization Liaison, School of Global Health Management & Informatics

College of Community Innovation & Education, University of Central Florida

E-Mail: Su-i.Hou@ucf.edu

Robin Kempf, PhD, JD

Assistant Professor, John Jay College of Criminal Justice, City University of New York

E-Mail: rkempf@jjay.cuny.edu

Candidate Questionnaire

Name	Stephen Mhere	Primary Phone	(316) 680-2676
Email	SMhere@Outlook.com		
Education	Graduate (MBA/MS)		

	Current (Most Recent) Position	Previous Position	Previous Position
Title	Senior Auditor	Auditor	Management Analyst
Dates of Employment	November 2013 to present	July 2008 to November 2013	May 2006 to July 2008
Organization & Location	City of Tampa; Tampa, FL	Kansas Department of Health and Environment; Topeka, KS	Kansas Department of Revenue; Topeka, KS
Reason for Separation/Desire to Separate	I really enjoy my current position, but I am ready to separate to make a career move.	Separated after accepting a position with the City of Tampa	Separated to accept a position with the KS Department of Health and Environment
Jurisdiction Population	Approx. 400,000	125,000	125,000
Reports To (Title)	Audit Director	Inspector General	Tax Compliance Officer
# of Department Staff	5	9	25
# of Direct Reports	0	1	0
Department Budget	\$900,000	\$1.2 million	\$5 million
Organization Budget	\$2.2 Billion	\$1 Billion	\$1 Billion
Explain any Employment Gaps	N/A		

Instructions:

The purpose of this questionnaire is to provide us with additional information about you as a candidate and to gather examples of professional work that illustrate your background and experience. This information will be shared with hiring officials and others involved in making decisions about candidates selected to move forward in the selection process.

Please respond to each of the following questions by providing pertinent information. Some questions ask you to provide examples; please be sure to describe your direct level of involvement in the project or initiative. **Please be succinct – limit your responses to 300 words per question.**

1.	Why are you interested in this specific position at this specific time?
I have reached a point in my auditing career where I believe I am adequately equipped and ready, in terms of experience and education, to take on a leadership role. This specific position, being within a municipal government, is within the bounds of experience I have acquired over almost 10 years.	

2.	Describe your current scope of responsibilities and explain how these responsibilities prepare you to take on the leadership and management responsibilities of the City Auditor position.
<p>I conduct audits of activities of various departments the municipal government of the City of Tampa. Scope of work includes performance, information systems, financial, compliance, and performance audits. Tasks include formulating and recommending work plans, developing and conducting work programs, preparation of reports, and presentation of recommendations. I serve on audit teams when undertaking major projects. I ensure that assignments are conducted thoroughly and objectively and that recommendations are developed and presented with a sound basis for corrective action. My work is performed in accordance with professional standards issued by the United States Comptroller General. Use of tact and diplomacy is a requirement as I have considerable contact with employees and management of other City departments, Council officials, and representatives of other governmental agencies and private businesses. I present audit findings to appropriate managerial personnel and high-level municipal officials. I train other auditors to perform data reliability assessments. I also train them to use flowcharting techniques in process mapping as a means to perform more effective risk analysis.</p>	
3.	Describe an experience where you demonstrated strong leadership in promoting governance, accountability, transparency, and diversity, equity and inclusion (DEI) in your work as an Auditor.
<p>My organization has a hotline for employees to call in anonymously to report any issues relating to diversity, equity, and inclusion. In each of my audit projects, I discuss with top management about their dissemination of DEI policies within their functions. I also make sure that management has the DEI poster posted on notice boards for all employees to see. I do it by personally taking those posters to my meetings with top management so they can put them up.</p>	
4.	Provide an example of how you've established and maintained effective working relationships with individuals from various backgrounds, including government officials, colleagues, and the general public.
<p>My basic principle is to always maintain a cordial relationship with all people I interact with in my work. The way I do that is to make sure I know where professional boundaries are. With government officials, particularly those that have a defined interest in my work (e.g., Audit Committee members), I simply ask what they expect of me. As for colleagues I treat them with professional courtesy and seek and/or provide help whenever necessary. With the general public I make sure to treat them with human courtesy as well as provide them with any help they might need.</p>	
5.	Because of the nature of internal performance auditing, employees and those responsible for the operations targeted for a review can sometimes feel threatened. What techniques do you employ to minimize resistance by employees and a specific operation or department?
<p>I always make sure that when I undertake a performance audit, people responsible for operations under audit understand that I am not coming in with the objective of finding what they are doing wrong. I let them know I am coming in to help them identify areas where improvements can be made, if any. I let them know they are the experts in the operations under review, and that I learn as much as I can from them in order to make appropriate recommendations.</p>	
6.	Describe a challenging situation where you had to make a difficult ethical decision. How did you navigate this situation while maintaining the independence and objectivity required for internal auditing?
<p>I was performing a technical review of an audit report written by an auditor I was training. The auditor had completed a project of a functional area managed by an individual that was about to complete their six months of probation on the job. The auditor had identified an issue with all the elements of a finding but had decided not to include the issue in his report so as not to jeopardize the manager's prospects in the upcoming job performance evaluation. I discussed with the auditor how his decision was a violation of professional ethics on his part and how it would compromise not only his own standing as an auditor, but also that of the whole Internal Audit Department. Although it appeared that including the audit finding in the report would, indeed, be a blemish on the record of the new manager, I advised the auditor to report it and let those tasked with completing the performance evaluation make their own decision.</p>	
7.	Describe your approach to building and maintaining relationships with members of your organization's management team.

	<p>The best approach to maintaining good relationships with management team members is objectivity. Auditors should always make certain they have their facts right. If not sure, program associates and/or their managers should be consulted. Managers should not have to defend themselves and their departments against findings that are based upon assumptions. My philosophy is interpretations may be debatable, not facts. Objectivity is built upon factual observations.</p>
8.	<p>Describe an instance where you collected, assessed, and blended information from various sources to make informed recommendations or decisions.</p>
	<p>I often use synthesis of information from various sources when I perform data reliability assessments for audit data involving major applications systems. I gather the system's pre-production testing data from records maintained by the technology department. I also gather data from some of the larger departments that utilize the application systems. I then also go into the system myself and collect data that I will assess independently. I then use these three sources in a triangulation process to increase reliability of my results.</p>
9.	<p>Describe your philosophy and approach to employee development, motivation, and performance evaluation.</p>
	<p>I believe that employee development is anchored on education, and that employers should consider facilitating and encouraging employees to enroll in educational programs that help them in that regard, whether those programs lead to a degree or a certificate in a relevant area. I also believe that people in leadership positions should motivate employees by providing public verbal and/or written recognition when they do well, and providing timely and confidential feedback when they underperform. I believe that performance evaluation requires constant feedback between supervisor/leader and employees. That approach means that when formal face-to-face performance evaluation is done, the employee will not be surprised by anything positive or negative.</p>
10.	<p>What steps have you taken in your organization to build a culture that fosters teamwork, communication, and an appreciation for diversity?</p>
	<p>We often fundraise for the American Heart Association in our organization and some of the activities include participation in baseball or other activities. I have encouraged teamwork, communication, and diversity by encouraging members from my department to join teams from different departments to develop familiarity with different people and break perceived barriers that might exist between our respective departments.</p>
11.	<p>Tell us about the feedback you have received from peers, supervisors, and subordinates with whom you work regarding both your strengths and areas for improvement as a professional leader and manager.</p>
	<p>The strongest feedback from people I work with is my ability to connect and communicate with people at all levels, from lower-level associates to executive management. I have received positive comments regarding my analytical approach to finding solutions to problems, and my ability and willingness to listen to alternative viewpoints. Although I have been praised for my attention to detail, a few times that has impeded on the expeditious completion of my analyses. I have learnt over the years to put strict schedules on such analytical reviews to make sure my projects are completed on time.</p>
12.	<p>Describe any other areas of expertise or experiences that are relevant to this position that have not been addressed in previous questions.</p>
	<p>I am currently the Department of Internal Audit's public records liaison. My duty is mainly to see that any requests for public records made by outside entities are processed accordingly and expeditiously in accordance with the law. I am also the emergency response monitor for departments of the City of Tampa that are located on the Old City Hall's 1st floor. My responsibility in this role is to help employees and/or any people visiting the 1st floor of Old City Hall safely vacate the building in case of a fire or any other emergency. This includes accounting for all employees during such emergencies to firefighters when they arrive at the scene.</p> <p>I am currently in candidacy for a PhD in Public Affairs at the University of Central Florida. This program places much emphasis in public service and has prepared me for leadership in a governmental entity such as Gainesville's City Auditor's Office.</p>

Due Diligence Form

Name: Stephen Mhere

1. Do you have any concerns about the posted salary range for this position? Yes ☐ No ☒
2. If selected for the City Auditor position, what is the length of notice you must give to your current employer and when will you be available to start employment with the City of Gainesville? I am required to give a 2-week notice period. I can be available to start employment as soon as possible after the two weeks notice, subject to securing accommodation in Gainesville.
3. Have you been subject to any disciplinary actions, including suspension, probation, or demotion in your adult working career through your employer, a professional association, or licensing agency? If so, please explain. Yes ☐ No ☒
4. Have you been dismissed, asked to resign, or accepted a mutual separation agreement and/or severance? Are you currently negotiating a separation agreement? If yes to any, please explain the circumstances. Yes ☐ No ☒
5. Have you been subject to a formal charge regarding a conflict of interest, violation of ethical conduct, malfeasance, or misfeasance in the performance of duties? If so, please explain. Yes ☐ No ☒
6. If requested, are you able to provide written performance evaluations, or performance reviews for the past two years? Yes ☒ No ☐
7. Have you been in your current, or most recent organization, for less than two years? If yes, please explain why you are interested in a career move at this time. Yes ☐ No ☒
8. Is there anything in your professional or personal background, conduct or history that a past or future employer or constituent may find concerning, or questionable, or that could impair your ability to perform your work, if said information emerged at a later date? If yes, please explain. Yes ☐ No ☒
9. Have you ever been the subject of media reports, social media postings, or blogs in the communities where you have worked that make adverse statements about your work? (We encourage applicants to disclose all information and allow us the opportunity to discuss any issues that may be a concern.) Yes ☐ No ☒

I understand that if reliable information arises contrary to my above responses it could result in the disqualification of my current application or any future searches.

Signature



Date

09.25.2023