



PRESENTED TO  
CITY OF GAINESVILLE, FLORIDA

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CANDIDATE MATERIALS  
CITY AUDITOR

TUESDAY, OCTOBER 17, 2023



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THOMAS ALGER

Dear Sir/Madam:

I am interested in the position of City Auditor. Currently, I am the Chief Audit Executive at the Mashantucket Pequot Tribal Nation and believe I have the skills and accomplishments to make me an ideal candidate for your position.

My accomplishments to date are:

- ☐ Established collaborative relationships with management and elected officials.
- ☐ Accounting Instructor for approximately six years (undergraduate and graduate level) and currently an Institute of Internal Auditors Training Facilitator.
- ☐ Manage a \$2.1 million Internal Audit Department budget.
- ☐ Develop department strategy within a complex regulated corporate and government entity included a co-sourcing strategy.
- ☐ Develop and implement Internal Audit and Risk Assessment Methodologies at both domestic and multi-national organizations.
- ☐ Develop proficient teams with an emphasis on training, certifications, and personal growth.
- ☐ Presented at Internal Audit Conferences attended by several hundred to over a thousand attendees.

I am confident that my experience and related certifications in the Internal Audit profession qualify me for consideration. If you agree, I look forward to discussing my qualifications in more detail.

Sincerely,

Thomas Alger

# THOMAS D. ALGER

**MBA, CIA, CISA, CRMA, CRP, CFE**

103 Winding Way \* Plymouth MA, 02360 / Ledyard, CT

Phone: (508) 209 - 8286 \* Email: [tdalger@hotmail.com](mailto:tdalger@hotmail.com)

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## Internal Audit Executive

Results driven Internal Audit executive offering over 30 years of diverse experience within Insurance, Financial Services, Gaming, and Government. Experience building collaborative working relationships with all levels of management, enterprise-wide risk assessments, audit plans, presentations to audit committees and Board of Director, develop and implement audit methodologies, hiring and managing all levels of staff, domestic and international responsibilities. Also, developed and designed Internal Audit Functions aligned with the culture and needs of the organization.

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## Education & Professional Certifications

- Northeastern University, **MBA**
- American International College, **BS** - Accounting
- Certified Internal Auditor (**CIA**) - Institute of Internal Auditors
- Certified Information Systems Auditor (**CISA**) - Information Systems Audit and Control Association
- Certification in Risk Management Assurance (**CRMA**) - Institute of Internal Auditors
- Certified Risk Professional (**CRP**) - Bank Administration Institute
- Certified Fraud Examiner (**CFE**) - Association of Certified Fraud Examiners
- Six Sigma – Yellow Belt

## Software

- Audit Software: AutoAudit, Auditor Assistant, and TeamMate
  - Data Analytics – ACL, IDEA and TeamMate Analytics
  - Microsoft Products - Word, Excel, PowerPoint, Access, and Visio
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## Professional Highlights

- Collaborate with all levels of management and boards.
- Present quarterly to Audit Committee and Board of Directors
- Design and present internal audit and accounting professional courses
- Perform and manage Fraud, Waste, and Abuse Investigations
- Perform and present Enterprise-Wide Risk Assessments and multi-year Audit Plans
- Audit Methodology focus on COSO components, process improvement and operational efficiency
- Responsible for budgets, Co-Sourcing / Out-Sourcing, and headcount
- Professional Training Facilitator with the Institute of Internal Auditors

### CHIEF AUDIT EXECUTIVE / DIRECTOR

**Mashantucket Pequot Tribal Nation / Foxwoods Casino \* Mashantucket, CT**

**April 2019 – Present**

*Responsible for rebuilding the internal audit function. Re-establish relationships with all levels of management. Developed an audit methodology, hired and trained staff, implemented TeamMate automated workpapers and data analytics, developed new audit report format, and present statuses of audit findings and results to the Tribal Audit Authority/Audit Committee and Tribal Council/Board of Directors. Perform annual Enterprise-wide risk assessments and implemented a co-sourcing internal strategy.*

### TRAINING FACILITATOR (part-time)

**Institute of Internal Auditors \* Lake Mary, FL**

**January 2023 – Present**

*Responsible for conducting professional training to all levels of Internal Audit professionals throughout the United States and virtually. Training participants earn CPE credits for attending training courses.*

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## CHIEF INTERNAL AUDITOR

**Illinois Department of Public Health \* Springfield, IL**

**June 2018 – April 2019**

*Responsible for developing an internal audit function for a state-wide institution managing \$650m budget, \$500m grants, 35 divisions, 16 locations, and 1,200 employees. Audit coverage included Grant Administrations, State-wide licensing, KPI monitoring, and emergency planning programs, laboratories, and core organizational activities. Performed the first COSO 2013 based Risk Assessment at IDPH.*

## DEPUTY DIRECTOR OF INTERNAL AUDIT

**Massachusetts Port Authority (Quasi-Public) \* Boston, MA**

**October 2014 – December 2017**

*Responsible for co-directing the internal audit department for a diverse and complex organization. Audit coverage within Massport included core organizational functions, Massport Police and State Police, airport operations, construction/capital programs, land lease agreements, cruise port terminal, shipping container terminal, contract reviews, continuous fraud, waste, and abuse audit initiative, and fraud investigations.*

## DIRECTOR OF RISK MANAGEMENT

**Mass Development Finance Agency (Quasi-Public) \* Boston, MA**

**June 2013 – October 2014**

*Responsible for developing a risk mitigation strategy to mitigate risk associated with the issuance of \$2.5 billion of business loans and bonds, real estate development and management activities. The risk mitigation strategy included working with insurance brokers for insurance policy enhancements, process enhancement, or the implementation of additional controls.*

## HEAD OF INTERNAL AUDIT

**Security Finance Trust Company / eSecLending, Inc. \* Boston, MA**

**March 2008 – June 2013**

*Developed an International Internal Audit Function for a heavily regulated international financial service company specializing in security lending and investment management.*

## AUDIT MANAGER

**Marsh & McLennan Companies\* Boston, MA**

**August 2004 – March 2008**

*Responsible for all internal audit activity at Putnam Investments, Mercer (financial service activities), and MMC Securities. Marsh & McLennan is a global entity comprised of Marsh, Putnam (sold 2007), Mercer, and Kroll (sold post 2008). Managed six auditors located at Putnam and six/ten other auditors performing audits globally within the MMC family of companies.*

**Other employment: Staff Auditor thru Audit Supervisor**

**September 1989 – August 2004**

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## Other Employment

### ACCOUNTING INSTRUCTOR (part-time)

**University of Massachusetts\* Boston, MA**

**September 2002 to August 2004/September 2011 to 2018**

- *Undergraduate and Graduate level courses: Cost Accounting, Accounting Information Systems, Financial Accounting, Managerial Accounting, Advanced Accounting, and Intermediate Accounting I & II.*

**Candidate Questionnaire**

<b>Name</b>	Thomas Alger	<b>Primary Phone</b>	508.209.8286
<b>Email</b>	tdalger@hotmail.com		
<b>Education</b>	Northeastern University (MBA) & American International College (BS - Accounting)		

	<b>Current (Most Recent) Position</b>	<b>Previous Position</b>	<b>Previous Position</b>
<b>Title</b>	Director of Internal Audit	Chief Internal Auditor	Deputy Director of Internal Audit
<b>Dates of Employment</b>	April 2019 - Present	June 2018 – April 2019	October 2014 – December 2017
<b>Organization &amp; Location</b>	Mashantucket, CT	Springfield, IL	Boston, MA
<b>Reason for Separation/Desire to Separate</b>	Click here to enter text.	Audit Department was not funded; no staff	Did not agree with hiring practices and resigned.
<b>Jurisdiction Population</b>	2,000	12 million	6 million
<b>Reports To (Title)</b>	Tribal Council and Tribal Audit Authority	Director of the Illinois Department of Public Health	Director of Internal Audit
<b># of Department Staff</b>	5	0	14
<b># of Direct Reports</b>	5	0	13
<b>Department Budget</b>	\$2 million	\$140k	\$3.5 Million
<b>Organization Budget</b>	\$800 Million	\$640 Million	\$750 Million
<b>Explain any Employment Gaps</b>	December 2017 – June 2018 – I resigned from Massachusetts Port Authority due to hiring practices within the Internal Audit function that I did not agree with.		

**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.	<b>Why are you interested in this specific position at this specific time?</b>
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	<p>There are several reasons why I am interest in the City Auditor position. (1) Although working for a Native American tribe is a great opportunity to learn a new culture and perspective, I believe the gambling industry is harming society. I can make positive change as the City Auditor. Also, my wife and I would like to move to Florida, and this is a great opportunity.</p>
2.	<p><b>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.</b></p> <p>My current scope of responsibilities encompasses all aspects of being a Chief Audit Executive. I report into both an elected Board and an appointed Board. Also, I established relationships since the previous Internal Audit functions was disbanded and CAE terminated. I have the ability to establish relationships and build trust and collaboration.</p>
3.	<p><b>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.</b></p> <p>Over the past four years, I have identified significant risks to the organization and have performed meaningful first-time audits with that resulted in difficult solutions. Also, I have turned soured Internal Audit relationships from the prior Chief Audit Executive into positive relationships. I reinforce transparency with the auditee and reinforce a culture of no surprises. Our external Auditors (Deloitte) has stated Internal Audit reports on meaningful issue in the audit reports. Audit reports are vetted with the Auditee for agreement before they are issued. Audit Quality Surveys are presented to everyone we audit so we receive feedback and improve on areas the auditee may not have liked. I meet with all executive once every 1 – 2 months.</p>
4.	<p><b>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.</b></p> <p>I have been a trusted advisor by attending Tribal Council meetings to provide opinions on operational matters and management has requested audits and our participation. I have been successful in building relationships from management having a negative opinion of Internal Audit to a more positive experience. I have no problem issuing audit reports with significant issues. In those instances, I work closely with executive management to ensure the message is fair and balanced and management is in full agreement with how the issues will be presented. In most cases, their corrective action takes precedence in the report.</p>
5.	<p><b>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?</b></p> <p>During the planning phase of an Audit, I encourage management to participate in the audit by include 1-2 additional audit objectives that they would like included in the audit. By including management in the objective setting process this engages management and exhibits we are working together. I include management and staff of the area being review in our planning by educating people about what we are doing and why. I stress with everyone that we are on the same team and working toward the same goals. I view Internal Audit as an internal consulting firm.</p>
6.	<p><b>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?</b></p> <p>At a previous employer, the Internal Audit Department was going through high turnover. During this time, I was placed in a position to hire unqualified staff and was told to terminate them within 90 days they did not perform. For most of the new hires I was instructed to terminate their employment. I repeatedly discussed this with my director and was told to do my job. I spoke with Human Resources, and they said it was the Directors prerogative. I felt it was unethical to hire staff knowing they did not have the necessary skillsets and not to provide training for the staff. Unable to change the process I resigned.</p>



<b>7.</b>	<b>Describe your approach to building and maintaining relationships with members of your organization's management team.</b>
<p>My relationships with management focus on exhibiting and discussing how Internal Audit is a function truly here to help. I have had many audits where it would be easy to place blame and focus on what is wrong. I prefer to identify the root cause and provide recommendations in the form of a set of phases in correcting the cause in realistic steps. Management has liked this approach because it is accomplishments can be measured. I am an honest person that is straight forward with my opinion. People that I have a relationship with know where I stand with a finding. I am also trustworthy with their data and sensitive information.</p>	
<b>8.</b>	<b>Describe an instance where you collected, assessed, and blended information from various sources to make informed recommendations or decisions.</b>
<p>My staff performs data analytics on almost every audit. I attend planning meetings where we brainstorm fraud and testing scenarios. Included the planning meetings are conversations about data, systems, data bases, and data fields necessary for the analytics. I have previously used ACL and IDEA software. Currently, I have been using Teammate Analytics. The most recent analytical work I have performed was with Accounts Payable data. I performed Binford's Law Analysis, vendors with a proximity of Foxwoods (extracted local zip codes), amounts close to authorization levels for trends, etc....</p>	
<b>9.</b>	<b>Describe your philosophy and approach to employee development, motivation, and performance evaluation.</b>
<p>As an Institute of Internal Auditors Instructor and former University Accounting Instructor, I work closely with staff to ensure they know the standards and understand the audits they have been assigned. I encourage feedback from all levels staff to hear if they have enjoyable and challenging work. I also want to hear what they would like changed in the department or any of our audit processes; however, they must have a solution. I support staff and strongly request they earn Certifications such as Certified Internal Auditor, Certified Fraud Examiner, Certified Information Systems Auditor, etc....</p>	
<b>10.</b>	<b>What steps have you taken in your organization to build a culture that fosters teamwork, communication, and an appreciation for diversity?</b>
<p>The Senior Vice President of Human Resources jokingly said the Internal Audit function would be much better received if we didn't have Audit Reports. This is because Audit Reports typically have audit findings. I recently asked the SVP to team up with me to develop an ESG inventory of initiatives the Tribe and it's subsidiaries have implemented and issue an Audit Report together.</p>	
<b>11.</b>	<b>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.</b>
<p>I receive feedback frequently from my Assistant Director ranging from staff, workpapers, software, auditees, to board meetings. I encourage feedback both positive and negative. Over the past three years I have promoted the Assistant Director from the Manager position because of her honesty and drive help provide the best service to our clients.</p>	
<b>12.</b>	<b>Describe any other areas of expertise or experiences that are relevant to this position that have not been addressed in previous questions.</b>
<p>I have 30 years of audit experience. Although, I have not seen everything I have a very good perspective of people, process, and systems. I enjoy auditing especially learning something new and working with people that enjoy what they do.</p>	

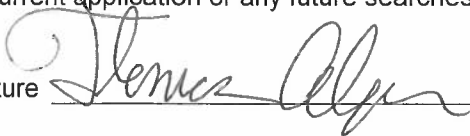
**Due Diligence Form**

Name: Thomas Alger

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? 30 days
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 ☒ I have not had performance evaluations.
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

October 17, 2023