



November 20, 2023

City of Gainesville, Florida

City Auditor Finalist Report

CONFIDENTIAL

Memo

Delivered electronically

To: Honorable Mayor, Mayor Pro Tem & City Commissioners
From: Yolanda Howze, Director
c.c. Laura Graetz, Human Resources Talent Management
Date: November 20, 2023
Subject: Gainesville, FL: City Auditor Finalist Report

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

Information presented in this report includes:

- A summary of the search
- Recruitment brochure which describes the qualifications and desired capabilities of the City Auditor
- Interview schedule
- Interview guide which explains the types of questions that should be avoided in an interview
- Interview appraisal form
- Candidates' Cover Letter and Resume

Summary of the search

We received 19 applications in response to the posting for the City Auditor position. Through our screening process, four candidates were presented to the City for consideration. The City reviewed the candidates' written materials including responses to a questionnaire and video interview. The purpose of candidates completing these activities is to gather additional data about them that is important to the City of Gainesville and may not be presented in the candidate materials. Questions were selected to understand the candidate's professional experience and how they approach their work and staff. Following the Commissioners' review of the candidates at the October 19 Commission meeting, three candidates were selected to move forward to an interview process.

The interview process will be held November 27 and 28 and the Commission will convene December 7 to discuss the candidates and select a new City Auditor.

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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.





Interview Schedule

Gainesville, FL – City Auditor Reception and Interview Schedule – FINAL (as of 11/16/2023)

November 27th 8:30 am One-on-one interviews at City Hall per the following timetable:

| Time | Commissioner | Commissioner | Commissioner | Commissioner | Commissioner | Mayor | Commissioner |
|---------------------|--|---------------|---------------|---------------|---------------|--------------|---------------|
| | Book | Chestnut | Duncan-Walker | Eastman | Saco | Ward | Willits |
| 8:30 to 8:40 a.m. | Coffee, fruit and Danish at City Hall | | | | | | |
| 8:40 to 9:40 a.m. | Thomas Alger | Open | Open | Rory Galter | Stephen Mhere | Open | Open |
| 9:45 to 10:45 a.m. | Stephen Mhere | Open | Open | Thomas Alger | Rory Galter | Open | Open |
| 10:50 to 11:50 a.m. | Open | Rory Galter | Stephen Mhere | Open | Thomas Alger | Open | Open |
| 11:55 :12:30 p.m. | Lunch – Candidates will have lunch with the Charter Officers – Lunch will be served for the Commissioners as well. | | | | | | |
| 12:30 - 1:30 p.m. | Open | Thomas Alger | Open | | Open | Stephen here | Rory Galter |
| 1:35 to 2:35 p.m. | Open | Stephen Mhere | Open | Open | Open | Rory Galter | Thomas Alger |
| 2:40 - 3:40 p.m. | Open | Open | Rory Galter | Open | Open | Thomas Alger | Stephen Mhere |
| 3:45 - 4:45 p.m. | Rory Galter | Open | Thomas Alger | Stephen Mhere | Open | Open | Open |

November 27th Reception – Public Meet and Greet – 6:00 pm to 7:30 pm (Thomas Center – Spanish Court)

November 28th Full Commission Interviews with Finalists

| Full Commission Interview Schedule & Tours | | |
|--|--|--------------------------------------|
| Time | City Commission Interview - City Hall Auditorium | City Tour (by City Auditor's Office) |
| 8:15 a.m. | Gather in Commission Chambers for fruit and beverage | |
| 8:45 a.m. | Thomas Alger | Stephen Mhere |
| 10:00 a.m. | Rory Galter | Thomas Alger |
| 11:15 a.m. | Stephen Mhere | Rory Galter |

12:30 pm Lunch for the candidates will be with the City Auditor's staff

December 7th Commission selects Gainesville's next City Auditor



Interview Guide

Interview Guide

Introduction

The structured interview can be the best tool for evaluating candidates, particularly in today's litigious society. This section has been prepared to assist interviewers by providing guidance and suggestions for interviewing candidates.

Legal Issues

In preparing for the discussion with the candidate, it is important to remember the interview is a very critical part of the employment process and is covered by anti-discrimination laws.

Summary of Protected Classes

The purpose of state and federal laws regarding discrimination in employment is to ensure hiring decisions are based upon the applicant's ability to perform the job, not on arbitrary factors unrelated to job performance. In general, it is unlawful to base a decision to hire or not hire an applicant on any of the following criteria: race, color, creed, religion, national origin, gender, marital status, familial status, disability, public assistance, age, sexual orientation, or local Human Rights Commission activity.

Questions based upon any of these elements may open an employer to potentially costly claims for discrimination. It is illegal to base a decision on one of these criteria, even if the information is obtained outside of the interview process, or inadvertently during the interview.

The development of specific interview questions not only assures all important aspects of the job are covered during the interview, it helps to ensure that interviewers avoid potentially dangerous subjects.

Illegal Interview Questions to Avoid

Various federal and state laws regulate questions that the employer can ask a candidate. Interview questions must be related to the job the candidate has applied for. The interviewer's focus must be: "What do I need to know to decide whether or not this person can perform the functions of the job?"

Examples of illegal questions are listed on the following page. This is not, by any means, a complete list, but can serve as a guide for types of questions to avoid.

Interview Guide

1. National Origin/Citizenship

- Avoid questions about where the applicant or the applicant's parents were born.
- Avoid inquiries about an applicant's name such as asking the derivation of one's last name.

2. Age

- Avoid questions about age/date of birth.
- Do not ask a candidate when he or she graduated from high school/college.
- Avoid asking about dates of military service.

3. Gender

- Avoid asking questions related to an applicant's gender or gender identity.

4. Race/Color

- Avoid questions regarding an applicant's race.
- Avoid questions or comments regarding color of hair, eyes, skin, etc.

5. Marital/Family Status

- Avoid questions about marital status. Do not ask applicants if they are single, married, or divorced.
- Avoid asking whether an applicant's spouse is employed or about the occupation of the applicant's spouse.
- Do not ask if the applicant has any children.

6. Sexual Orientation

- Avoid all questions related to sexual orientation or sexual identity.

7. Salary History

- Avoid inquiries related to the candidate salary history and/or compensation to comply with pay equity legislation.

8. Religion or Creed

- Avoid inquiries into an applicant's religious denomination, religious affiliations or religious holidays observed.
- Applicants may be asked if they are available to work on Saturday or Sundays, if needed.

9. Affiliations

- Avoid asking applicants to list all clubs, societies and lodges to which they belong.
- Avoid any information which would solicit information on the race, color, religion, national origin or ancestry of its members.

10. Disabilities

- Avoid this area entirely. **Pre-job offer medical inquiries are prohibited!** Do not ask if applicants smoke, are under a doctor's care, if they have received disability insurance, about their general health condition, their workers' compensation history, or if they have any disability conditions.

11. Arrest Record

- Avoid inquiries; the background check will review the applicant's criminal history, if it exists.

Suggested Questions

As you prepare for the interview, you may want to develop additional questions based upon your review of the candidate's resume or the background material. Those candidate-specific questions might probe subjects such as:

- Explanation of gaps in time;
- Short tenure in position;
- Explanations of apparent weaknesses in experience or education/training; and
- Clarification on anything that is not clear.

Interviewing Techniques

In general, open-ended questions that require candidates to answer in sentences are preferable to closed-ended questions that can be answered with one word or "yes" or "no" answers. Open ended questions encourage the applicant to:

- Express goals, values, qualifications, or feelings;
- Exhibit his/her ability to communicate;
- Provide additional information regarding experience and background; and
- Probe "choice points".

Examples of open-ended questions include:

- How do you handle...?
- What do you do if...?
- How do you feel about...?
- What have you found to be successful in handling...?
- What are some examples of success in...?

Limited use of directive (closed-ended) questions can be used to gather information that is factual and objective.

As the interview proceeds, it is important to note the candidate's answers in addition to how content of the message is delivered. Body language and tone of voice are particularly important factors to notice. Probe for as many details as possible such as names, dates, and other verifiable information when necessary. It is also a good idea to ask candidates for their thoughts and feelings about a situation.

Additional Questions

Often candidates may be somewhat brief in their responses. If you feel a need for additional information, the use of probing questions such as the following can draw out additional information:

- Why did you say that?
- Can you think of an example of that situation?
- Is there something noteworthy in your experience in this area?

Other Considerations

Other considerations include how the candidate handles the stress of the interview and whether he or she appears to be avoiding some area(s) of inquiry.

Immediately after the interview, it will be helpful to note your overall feeling about the discussion and how you feel about the candidate.

Remember, the best predictor of success in any position is previous success in the same or similar position. Look for information on accomplishments and things the applicant has actually performed.



Interview Appraisal Form

**CITY OF GAINESVILLE, FLORIDA – CITY AUDITOR
INTERVIEW APPRAISAL FORM**



| Key N: Needs Improvement Q: Qualified S: Superior | THOMAS ALGER | | | RORY GALTER | | | STEPHEN MHERE | | |
|--|--------------|---|---|-------------|---|---|---------------|---|---|
| | N | Q | S | N | Q | S | N | Q | S |
| COMPETITIVE FACTORS | | | | | | | | | |
| 1. General Impression: Energy, confidence, dependability, and initiative. Conveys a strong interest in the position, the organization and the community. Demonstrates integrity and effective interpersonal and communication skills. | | | | | | | | | |
| 2. Big Picture Focus: Provides a strategic long-term focus; actively inspires and engages others; receptive to new ideas. | | | | | | | | | |
| 3. Effective Working Relationships: Appears to be able to work effectively with the City Commission; indicates that they will provide information/ options that support policy-making; helps the City Commission identify areas of agreement. | | | | | | | | | |
| 4. Innovation: Demonstrates the ability to be a respected thought leader, understands the local government innovation journey and identifies options for advancing the City's value proposition. | | | | | | | | | |
| 5. Financial Management: Strong working knowledge of finance and fiscal planning; can link City goals to budgets; can promote financial sustainability. | | | | | | | | | |
| 6. Strategic Planning Experience: Experience addressing and negotiating complex issues related to strategic long-term planning; development and execution of strategic goals. | | | | | | | | | |
| 7. Organizational Leadership: Can ensure organizational alignment is consistent with adopted strategic goals; can delegate effectively providing clear expectations, providing performance feedback and holding staff accountable; develops staff. | | | | | | | | | |
| 8. Member/Sponsor Engagement: Has experience in facilitating processes that demonstrate outreach and inclusion of stakeholders; has participated in stakeholder dialogue and collaboration; upholds the spirit of the City. | | | | | | | | | |
| 9. Building Partnerships: Has built effective relationships and partnerships with stakeholders such as government agencies, non-profits, private sector partners, educational institutions; demonstrates excellent negotiation skills and the ability to achieve compromise. | | | | | | | | | |
| 10. Personal Leadership Style: Appears to be highly ethical, with unquestionable integrity, appears to remain calm under pressure, can maintain individual confidential information and sensitive data; authentic (someone who walks the talk). | | | | | | | | | |

| Key | | | THOMAS ALGER | STEPHEN MHERE | RORY GALTER |
|---------------------------------|--------------|---------------------|--------------|---------------|-------------|
| D: Do Not Recommend | R: Recommend | H: Highly Recommend | | | |
| OVERALL CANDIDATE RATING | | | | | |

1: 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

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.

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
-

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.

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

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

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.*
-

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.

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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 –

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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

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.