



THE CITY OF SAN DIEGO

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## OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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**Date Issued:** March 19, 2015

**IBA Report Number:** 15-07

**City Council Meeting Date:** April 13, 2015

**Item Number:** TBD

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# Appointing a Public Member to the City's Audit Committee

## OVERVIEW

This report describes the process to appoint a member of the public to the Audit Committee for the current public member vacancy. The report begins with background information on the Audit Committee. Then we present a brief summary of the process that was used to solicit and review public member applications. This process has produced six qualified candidates from which the City Council will choose the next public member.

## POLICY DISCUSSION

### Background

On June 3, 2008, voters approved Proposition C which changed the City Charter with respect to the composition of the Audit Committee. Prior to 2009, the Audit Committee was comprised of three City Councilmembers. Following voter approval of Proposition C, City Charter Section 39.1 was added requiring the City's Audit Committee be comprised of two appointed members of the City Council (one to serve as Chair of the Committee) and three public members with the "independence, experience and technical expertise necessary to carry out the duties of the Audit Committee."

For calendar year 2015, the two appointed City Council members on the Audit Committee are Councilmember Sherman (chair) and Councilmember Zapf. The public members include Karley Schreiner and Ricardo Valdivia. The third public member is Thomas Hebrank, whose term expired on January 5, 2015. However, Mr. Hebrank has agreed to continue serving on the Audit Committee during the current appointment process, in which he is also one of the six candidates to be considered for appointment. Note that Charter Section 39.1 provides that public members may serve until the subsequent appointment has been made.

Charter Section 39.1 additionally specifies that public members of the Audit Committee serve four-year terms, and are eligible to serve up to two full consecutive terms. All three current public members are presently appointed to their first four-year terms; and as stated above, Mr. Hebrank's first term expired January 5, 2015. Ms. Schreiner and Mr. Valdivia's initial four-year terms expire January 2016 and January 2017, respectively.

#### Soliciting New Public Member Applications

The City Charter requires each public member of the Audit Committee be appointed by the City Council from a pool of at least two qualified candidates. Solicitation for public member candidates began in early 2015. The IBA announced the public member opening and solicited candidate applications in the following ways:

- Posting on the City's website – City homepage, as well as City Boards and Commissions and Council Committee Meetings pages.
- Outreach to the AICPA, CalCPA and the Institute of Internal Auditors.
- Requesting candidate identification assistance from City Councilmember offices and others in the City.

#### Screening Committee Composition and Applied Criteria

The City Charter requires that candidates be reviewed and recommended by a majority vote of a screening committee comprised of a member of the City Council, the Chief Financial Officer, the Independent Budget Analyst and two outside financial experts appointed by the other three members of the screening committee and confirmed by the City Council. In accordance with City Charter Section 39.1 and following City Council appointment action on July 28, 2008, the screening committee is comprised of the following representatives:

- Scott Sherman (Audit Committee Chair, City Councilmember for District 7)
- Andrea Tevlin (Independent Budget Analyst, City of San Diego)
- Mary Lewis (Chief Financial Officer, City of San Diego)
- Tracy Sandoval (Deputy Chief Administrative Officer/Auditor & Controller, County of San Diego)
- Ed Kitrosser (CPA, Inactive, and Former Managing Partner of Moss Adams, LLP, San Diego Office)

The screening committee is charged with vetting the qualifications of Audit Committee public member candidates and recommending at least two qualified candidates for an open public member position. Once candidates have been reviewed and recommended by the screening committee, the City Council can consider these candidates for appointment. Candidates are evaluated based on the criteria set forth in City Charter Section 39.1 which provides:

Public members of the Audit Committee shall possess the independence, experience and technical expertise necessary to carry out the duties of the Audit Committee. This expertise includes but is not limited to knowledge of accounting, auditing and financial reporting. The minimum professional standards for public members shall include at least 10 years of experience as a certified public accountant or as a certified internal auditor, or 10 years of other professional financial or legal experience in audit management.

### Recommended Public Member Candidates

On March 4, 2015, the screening committee held a public meeting to review candidate qualifications, with all committee members in attendance. The committee determined the following six candidates are qualified and unanimously recommended the City Council consider them for appointment to the current public member vacancy on the Audit Committee.

- Rodney Greek
- Thomas Hebrank
- Yu Yu Lim
- William Sheffler
- John Skober
- Alan Spencer

Candidate application forms and resumes are attached to this report (certain personal information has been redacted to protect candidate privacy). In addition, and consistent with past practice, the Police Department reviewed the background of each candidate and noted that none of the candidates had convictions.

### Council Process for Appointing a New Public Member to the Audit Committee

City Council Policy 000-13 sets forth a procedure for Council appointments. If the number of nominees is greater than the number of vacancies (as is the case with this appointment), Council Policy 000-13 specifies an election to fill the vacancies shall be held as follows:

- a. Vacancies will be filled one at a time. The election shall be conducted by written ballot at a scheduled meeting of the City Council. The City Clerk will provide a ballot to each Councilmember, who shall vote for the candidate he or she feels to be most qualified and then return the ballot to the City Clerk. Each Councilmember will have one vote in a round of balloting. The City Clerk shall announce the votes for each candidate at the end of the round of balloting.
- b. If a single appointment is to be made (as is the case with this appointment), and more than one qualified candidate has been nominated for the position, the Council shall vote until one candidate receives at least five Councilmember votes. If no one receives at least five Councilmember votes in the first round of balloting, the nominee with the lowest number of votes shall be dropped from the next round of balloting, unless the lowest vote-getters are in a tie situation. This procedure includes nominees who have received zero votes. New ballots will be distributed and a new round of voting will be taken. Voting will continue in this manner until a candidate receives at least five Councilmember votes and is appointed, or the Council President declares an impasse (see “d” below).
- c. This section of the policy pertains to multiple appointments and does not apply in this case.
- d. The Council President will have the discretion to determine when an impasse should be declared, and may declare one, after multiple rounds of voting have occurred and no candidate has received at least five Councilmember votes.

In addition, under City Council Policy 000-13, it is the intent of the Council that appointees be residents of the City of San Diego. If, however, a candidate is a resident of San Diego County, but not the City of San Diego, and is uniquely qualified to serve, then the Council may make a conscious exception to this policy.

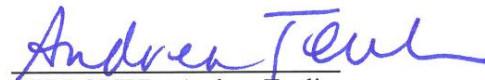
## CONCLUSION

In accordance with the City Charter, a qualified screening committee has reviewed applications and recommended six qualified candidates who meet eligibility requirements for Council consideration. At the City Council meeting on April 13, 2015, the Council will receive a brief presentation from each of the candidates and have an opportunity to ask questions of the candidates prior to making an appointment decision.

If the City Council appoints a new public member on April 13<sup>th</sup>, the new member will be able to participate in the next scheduled Audit Committee meeting on April 29, 2015. Given the current public member opening, the IBA recommends the City Council appoint one of the six qualified candidates at the Council meeting on April 13<sup>th</sup>. The IBA will work with the Audit Committee Consultant and the Office of the City Attorney to brief and orient the new appointee prior to the April 29<sup>th</sup> Audit Committee meeting.



Lisa Byrne  
Fiscal & Policy Analyst



APPROVED: Andrea Tevlin  
Independent Budget Analyst

### Attachments:

1. Candidate Application – Rodney Greek
2. Candidate Application – Thomas Hebrank
3. Candidate Application – Yu Yu Lim
4. Candidate Application – William Sheffler
5. Candidate Application – John Skober
6. Candidate Application – Alan Spencer



The City of San Diego

## City of San Diego – Audit Committee

### Application for Audit Committee Public Member Appointment

### *Candidate Summary Application Form*

Please provide brief summary information for the items below:

<b>Applicant's Name:</b> Rodney J Greek	<b>Business Affiliation:</b> Controller, San Diego County Water Authority
<b>Educational Background:</b> San Diego State University: BS in Business Administration/Accounting	<b>Audit-Related Experience:</b> City of San Diego Office of the Comptroller, Audit Division - 1995 through 2000 San Diego County Water Authority - 2011 - present
<b>Professional Credentials (CPA, CIA, or other financial or legal):</b>  CPA (Certified Public Accountant), & CPFO (Certified Public Finance Officer)	<b>Professional Audit or Financial Organization Memberships:</b>  CSMFO GFOA
<b>Experience or Special Knowledge Pertaining to Audit-Related Matters:</b> 10 years experience conducting and leading a variety of audits including: Compliance, Performance, Financial, Revenue, and Agreed Upon Procedures	<b>Civic or Community Experience (Committees, Boards, Commissions, etc.):</b> Past Treasurer for San Marcos Pop Warner Past Business Admin Division Chair for CA/NV AWWA GFOA Committee for Economic Dev & Cap Pl

Rodney J Greek  
 Applicant Signature

1/13/15  
 Date

To submit your application, please complete and transmit:

1. This Summary Application Form,
2. The expanded Application Form beginning on the next page, and
3. A copy of your resume to:

The Office of the Independent Budget Analyst,  
 Attn: Lisa Byrne, 202 C Street, MS-3A, San Diego, CA 92101

If submitted by e-mail: e-mail to [sdiba@sandiego.gov](mailto:sdiba@sandiego.gov)

If submitted by fax: fax to (619) 236-6556

PLEASE FEEL FREE TO PROVIDE ADDITIONAL INFORMATION OR LETTERS OF ENDORSEMENT.  
 THANK YOU FOR YOUR INTEREST IN SERVING OUR CITY GOVERNMENT.

APPLICATION FORM  
PUBLIC AUDIT COMMITTEE MEMBER APPOINTMENT  
(San Diego Charter Section 39.1)

(If you need additional space to answer any of the following questions, you may attach additional pages.)

1. APPLICANT NAME

(Mr./Mrs./Ms.) First Rodney Middle James Last Greek

Please list all other names that you have used in the past:

2. CURRENT ADDRESS

Address: [Redacted] CA [Redacted]  
Street City State Zip

In which Council District do you reside? Outside City Limits

3. PREVIOUS ADDRESSES

Please list all previous residences during the last 10 years.

Address: \_\_\_\_\_  
Street City State Zip  
Address: \_\_\_\_\_  
Street City State Zip  
Address: \_\_\_\_\_  
Street City State Zip

4. HOME CONTACT INFORMATION

Home Ph: [Redacted] Mobile Ph: [Redacted]

Home E-Mail Address: [Redacted]

5. WORK CONTACT INFORMATION

Work Ph: [Redacted] Mobile Ph: [Redacted]

Work E-Mail Address: [Redacted]

6. ORGANIZATIONS

Please list all organizations that you have been a member of during the last 10 years that are relevant to this appointment.

GFOA - Canada & United States - Economic Development and Capital Planning Committee		
Organization	City/State	Type of Work
CSMFO - California - At large member		
Organization	City/State	Type of Work
AWWA - California/Nevada - Past Chair of Business Administration Division		
Organization	City/State	Type of Work

7. VOLUNTEER WORK

Please list all volunteer work that you have performed over the last 10 years that is relevant to this appointment.

SDCWA Employee Association - San Diego, CA - Treasurer		
Organization	City/State	Type of Work
Organization	City/State	Type of Work
Organization	City/State	Type of Work

8. LICENSES OR CERTIFICATIONS

Please list all relevant licenses or certifications you hold, their numbers, whether you are in good standing, and whether the license is current.

CPA	73279	Active	Y
License Type	License Number	Current Standing	Current (Y/N)
CPFO	758	Active	Y
License Type	License Number	Current Standing	Current (Y/N)
License Type	License Number	Current Standing	Current (Y/N)

9. EDUCATION

Please list your High School/College/University/Other educational history.

Adolfo Camarillo High School	Diploma	
School	Degree	Major
San Diego State University	BS	Business Admin/Accounting
School	Degree	Major
School	Degree	Major

10. EMPLOYMENT HISTORY

Please list your employment history for the past 10 years.

San Diego County Water Authority                      Regional Water Supplier  
 Employer    Type of Business  
Controller  
 Title/Position  
Financial Reporting, Audit, Accounts Payable, Accounts Receivable, and Deferred Comp Administrator  
 Duties  
4677 Overland Ave., San Diego                      ENCINITAS                      CA                      92123  
 Address Street    City                      State                      Zip  
[REDACTED]    www.sdcwa.org  
 Phone Number    Website  
1/24/2011    Present  
 Start Date    End Date                      Reason for Leaving

Santa Margarita Water District                      Water/Wastewater District  
 Employer    Type of Business  
Director of Finance  
 Title/Position  
Financial Reporting, Audit, Payroll, Rate Setting, Debt mgt, A/P, A/R  
 Duties  
26111 Antonio Parkway                      Rancho Santa Margarita, CA 92688  
 Address Street    City                      State                      Zip  
949-459-6400    www.smwd.com  
 Phone Number    Website  
4/2010    11/2010                      Accepted position at SDCWA  
 Start Date    End Date                      Reason for Leaving

City of San Diego    City - Public Utilities Department  
 Employer    Type of Business  
Deputy Director of Finance  
 Title/Position  
A/P, Debt mgt, Rate setting, Grants, Interagency agreements, Budget  
 Duties  
9192 Topaz Way,                      San Diego,                      CA                      92123  
 Address Street    City                      State                      Zip  
619-515-3516    http://www.sandiego.gov/publicutilities/  
 Phone Number    Website  
11/2006    4/2010                      accepted position at SMWD  
 Start Date    End Date                      Reason for Leaving



**11. CHARTER REQUIRED QUALIFICATIONS**

*San Diego Charter Section 39.1 says, "Public members of the Audit Committee shall possess the independence, experience and technical expertise necessary to carry out the duties of the Audit Committee. This expertise includes but is not limited to knowledge of accounting, auditing and financial reporting. The minimum professional standards for public members shall include at least 10 years of experience as a certified public accountant or as a certified internal auditor, or 10 years of other professional financial or legal experience in audit management."*

*Please explain how you meet the above Charter-required qualifications. Reference any relevant experience or certifications/credentials that would support your candidacy to serve on the Audit Committee. You may alternatively attach a cover letter to respond to this question.*

**12. CURRENT ELECTED OR APPOINTMENT POSITIONS**

*Do you currently or have you ever served in any elected or appointed office or on any local, state, or federal government board, commission, or committee? If yes, please provide information request below.*

No

*If your answer is no, please continue to next question.*

Entity	Position	From/To
Entity	Position	From/To
Entity	Position	From/To

**13. RELATIONSHIPS AND/OR RELATIVES**

*To the best of your knowledge, do you have a spouse, registered domestic partner, or other relative who is currently an employee or appointee of the City of San Diego? If yes, please provide this person's name and relationship to the City of San Diego.*

No

*If your answer is no, please continue to next question.*

My son, Ryan Greek is an Assistant Engineer in the Engineering Department

**14. AFFILIATIONS**

*To the best of your knowledge, have you ever been affiliated (as a director, officer, partner, trustee, employee, owner, advisor, or consultant) with any institution, organization, or business entity that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

I was a City of San Diego employee for 20 years and am currently the Controller of the San Diego County Water Authority

**15. FINANCIAL HOLDINGS/PROPERTY**

*To the best of your knowledge, do you have financial holdings in or receive income from any source or own real property or personal property that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**16. DISCIPLINARY ACTIONS**

*Have you ever been disciplined or cited for a breach of ethics or unprofessional conduct or been the subject of a complaint to any court, administrative agency, professional association, disciplinary committee, or other professional group? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**17. CIVIL LITIGATION OR ADMINISTRATIVE PROCEEDING**

*In the last 10 years, have you been a party to any civil litigation or administrative proceeding as a plaintiff, defendant, petitioner, or respondent that is relevant to this appointment? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**18. VIOLATION OF A CRIMINAL LAW OR ORDINANCE**

*To the best of your knowledge, are you currently under federal, state, or local investigation for possible violation of a criminal law or ordinance? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**19. TAX LIEN/COLLECTION PROCEEDINGS**

*Has a tax lien or other collection proceeding ever been instituted against you by federal, state, or local authorities? If yes please provide the date, a brief description of the events leading to the proceedings, and whether the matter has been resolved.*

No

*If your answer is no, please continue to next question.*

**20. RESUME/REFERENCES**

*Please attach your resume, provide the names and telephone numbers of 3 references who are familiar with your qualifications as they relate to this appointment (business and/or personal associates), and any additional information that you believe relevant to the position for which you are applying.*

### ADDITIONAL INFORMATION

My responses and attachments to this application are full, true, and correct to the best of my knowledge. I understand that I may be disqualified from consideration if I knowingly make false statements on this application or omit material information. As part of its screening process, the City may thoroughly investigate my background, including, but not limited to, my educational record, financial credit, employment history, military service, and criminal history, and make any other inquiries it deems necessary in considering my application for appointment.

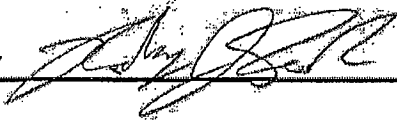
I understand that some information related to my application may be subject to disclosure under the California Public Records Act. However, the City will protect the confidentiality of the information to the extent permitted under applicable law.

I authorize any business, institution, or organization to release any records sought by the City in connection with my application.

I release the City, its officers, agents, and employees and all individuals, organizations, educational institutions, and employers from all liability in responding to or providing writings or other communications in connection with my application.

I may elect to withdraw from the appointment process at any time.

Rodney J Greek  
Applicant Signature



1/13/2015 1/21/15  
Date

Thank you for your interest in serving the City of San Diego.

(3-7",06)

**RODNEY J. GREEK, CPA, CPFO**

Cell [REDACTED], Home [REDACTED]

**QUALIFICATIONS SUMMARY**

I am a Certified Public Accountant with over twenty four (24) years of professional experience in the public sector. My expertise includes management of finance and audit functions; management of diversified staff; presenting financial information to community groups, executive teams and governing bodies; information and geographical information systems experience; project scheduling and budgeting; debt and investment management experience; capital project accounting; revenue and expenditure analysis; contract negotiations; compliance and revenue auditing; and development and administration of fiscal policies and controls.

**RELEVANT EXPERIENCE**

- Controller of a large regional water wholesale organization with a staff of 10.
- Director of Finance for a medium size special district leading a staff of 10.
- Deputy Director of Finance and Information Technology with a staff of 80 and an annual Department Wide Budget of over \$1 Billion (Operating and Capital).
- Significant experience presenting a variety of information to Council, committees, public groups, and professional organizations.
- Significant leadership in debt issuances, rate setting, and state and federal grant administration.
- Preparation and analysis of financial statements for water and sewer enterprise funds at 7<sup>th</sup> largest city in the United States.
- Project lead for development of prototype automated time reporting system for City of San Diego.
- Project leader for development of state of the art geographical information system used to monitor and report on citywide capital improvement programs.
- Hired, trained and developed team of financial analysts to manage and monitor execution for water and sewer design program. Capital projects included water and sewer mains, trunk sewers, pump stations, canyon rehabilitation and environmental mitigation.
- Extensive experience developing, implementing and training engineering and financial staff on a variety of project management and reporting tools. Developments were accomplished using and integrating main frame, financial, and project management applications.
- Stream-lined the financial statement preparation process for the Water Department.

**WORK HISTORY**

2011-2014	<b>Controller, San Diego County Water Authority</b>
2010	<b>Director of Finance, Santa Margarita Water District</b>
2006-2009	<b>Deputy Director of Finance and Information technology, City of San Diego, Public Utilities Department</b> Lead Operating and Capital Budget, Accounts Payable, Grants, Interagency Agreements, Finance, Rate Setting, and Information Systems programs. Lead financial presentations to Executive teams, community groups, committees, and City Council. Ensure internal financial controls are documented and adhered to.
2005-2006	<b>Proprietary Accounting Manager, City of San Diego, Office of the Auditor &amp; Comptroller</b>
2000-2005	<b>Financial/Administrative Supervisor, City of San Diego, Engineering and Capital Projects Department, Water and Sewer Design Division</b>
1989-2000	<b>Accountant II, City of San Diego, Office of the Auditor &amp; Comptroller</b>

**EDUCATION & PROFESSIONAL BACKGROUND**

- Bachelor of Science in Business Administration (Accounting)
- Professional Certification: Certified Public Accountant, Certified Public Finance Officer
- Member of GFOA Committee on Economic Development and Capital Planning
- Past Chair of the Business Administration Division of Cal/NV AWWA

**RODNEY J. GREEK, CPA**  
[REDACTED]  
[REDACTED]  
[REDACTED]

Cell [REDACTED], Home [REDACTED]

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**PROFESSIONAL REFERENCES**

**Jim Barrett, P.E.**  
Coachella Valley Water District  
General Manager  
85-995 Avenue 52  
Coachella, CA 92236  
[REDACTED]

**Kyle Elser, CPA**  
City of San Diego  
Assistant City Auditor  
401 West A Street, Suite 400  
San Diego, CA 92101  
[REDACTED]

**Halla Razak, P.E.**  
City of San Diego  
Director of Public Utilities  
202 C St.  
San Diego, CA 92101  
[REDACTED]

**Tony Salmon**  
City of San Diego  
Past Audit Manager  
1010 Second Ave., Suite 500  
San Diego, CA 92101  
[REDACTED]

**Eric Sandler**  
East Bay MUD  
Director of Finance  
375 11th Street  
Oakland, CA 94607  
[REDACTED]



The City of San Diego

**City of San Diego – Audit Committee**  
**Application for Audit Committee Public Member Appointment**

*Candidate Summary Application Form*

Please provide brief summary information for the items below:

Applicant's Name: Thomas C. Hebrank	Business Affiliation: E3 Advisors
Educational Background: Rockhurst University, BSBA Degree - Accounting Major	Audit-Related Experience: Price Waterhouse Various other audit positions, as per my attached resume.
Professional Credentials (CPA, CIA, or other financial or legal): CPA CIRA (Certified Insolvency & Restructuring Advisor)	Professional Audit or Financial Organization Memberships: None
Experience or Special Knowledge Pertaining to Audit-Related Matters: SEC Forensic Accounting appointments	Civic or Community Experience (Committees, Boards, Commissions, etc.): Kensington Talmadge Planning Group SDCERS City of San Diego Audit Committee San Diego Utility Undergrounding Task Force

*Thomas C Hebrank*

Applicant Signature

11/27/15

Date

To submit your application, please complete and transmit:

1. This Summary Application Form,
2. The expanded Application Form beginning on the next page, and
3. A copy of your resume to:

The Office of the Independent Budget Analyst,  
 Attn: Lisa Byrne, 202 C Street, MS-3A, San Diego, CA 92101

If submitted by e-mail: e-mail to [sdiba@sandiego.gov](mailto:sdiba@sandiego.gov)

If submitted by fax: fax to (619) 236-6556

PLEASE FEEL FREE TO PROVIDE ADDITIONAL INFORMATION OR LETTERS OF ENDORSEMENT.  
 THANK YOU FOR YOUR INTEREST IN SERVING OUR CITY GOVERNMENT.

APPLICATION FORM  
PUBLIC AUDIT COMMITTEE MEMBER APPOINTMENT  
(San Diego Charter Section 39.1)

(If you need additional space to answer any of the following questions, you may attach additional pages.)

1. APPLICANT NAME

(Mr./Mrs./Ms.) First Thomas Middle Christopher Last Hebrank

Please list all other names that you have used in the past:

2. CURRENT ADDRESS

Address: [Redacted] [Redacted] CA [Redacted]  
Street City State Zip

In which Council District do you reside? District 9

3. PREVIOUS ADDRESSES

Please list all previous residences during the last 10 years.

Address: \_\_\_\_\_  
Street City State Zip

Address: \_\_\_\_\_  
Street City State Zip

Address: \_\_\_\_\_  
Street City State Zip

4. HOME CONTACT INFORMATION

Home Ph: [Redacted] Mobile Ph: [Redacted]

Home E-Mail Address: [Redacted]

5. WORK CONTACT INFORMATION

Work Ph: [Redacted] Mobile Ph: [Redacted]

Work E-Mail Address: [Redacted]



**6. ORGANIZATIONS**

*Please list all organizations that you have been a member of during the last 10 years that are relevant to this appointment.*

City of San Diego Audit Committee	San Diego, CA	Board
Organization	City/State	Type of Work
SDCERS	San Diego, CA	Chair
Organization	City/State	Type of Work
Organization	City/State	Type of Work

**7. VOLUNTEER WORK**

*Please list all volunteer work that you have performed over the last 10 years that is relevant to this appointment.*

San Diego Receivers Forum	San Diego, CA	Board
Organization	City/State	Type of Work
San Diego Bankruptcy Forum	San Diego, CA	Board
Organization	City/State	Type of Work
Utility Undergrounding Task Force	San Diego, CA	Board
Organization	City/State	Type of Work

**8. LICENSES OR CERTIFICATIONS**

*Please list all relevant licenses or certifications you hold, their numbers, whether you are in good standing, and whether the license is current.*

CPA	69797	Current	Yes
License Type	License Number	Current Standing	Current (Y/N)
CIRA	973	Current	Yes
License Type	License Number	Current Standing	Current (Y/N)
License Type	License Number	Current Standing	Current (Y/N)

**9. EDUCATION**

*Please list your High School/College/University/Other educational history.*

Rockhurst University	BSBA	Acct
School	Degree	Major
School	Degree	Major
School	Degree	Major

10. EMPLOYMENT HISTORY

Please list your employment history for the past 10 years.

E3 Advisors		Receivership, Trustee, Forensic Accounting	
Employer		Type of Business	
Principal			
Title/Position		Receivership, Trustee, Forensic Accounting	
Duties			
401 West A Street, Suite 1830	San Diego	CA	92101
Address Street	City	State	Zip
	www.ethreeadvisors.com		
Phone Number	Website		
June 2011	Present	N/A	
Start Date	End Date	Reason for Leaving	

Douglas Wilson Companies		Receivership, Trustee, Forensic Accounting	
Employer		Type of Business	
Senior Managing Director			
Title/Position		Receivership, Trustee, Forensic Accounting	
Duties			
450 B Street, Suite 1900	San Diego	CA	92101
Address Street	City	State	Zip
619-641-1141	www.douglaswilson.com		
Phone Number	Website		
2002	2011 (with gap)	Start own firm	
Start Date	End Date	Reason for Leaving	

Hebrank Consulting		Receivership, Trustee, Forensic Accounting	
Employer		Type of Business	
Owner			
Title/Position		Receivership, Trustee, Forensic Accounting	
Duties			
501 West Broadway, Suite 800	San Diego	CA	92101
Address Street	City	State	Zip
	www.hebrankconsulting.com		
Phone Number	Website		
2008	2010	Offer from prior employer	
Start Date	End Date	Reason for Leaving	

**11. CHARTER REQUIRED QUALIFICATIONS**

*San Diego Charter Section 39.1 says, "Public members of the Audit Committee shall possess the independence, experience and technical expertise necessary to carry out the duties of the Audit Committee. This expertise includes but is not limited to knowledge of accounting, auditing and financial reporting. The minimum professional standards for public members shall include at least 10 years of experience as a certified public accountant or as a certified internal auditor, or 10 years of other professional financial or legal experience in audit management."*

*Please explain how you meet the above Charter-required qualifications. Reference any relevant experience or certifications/credentials that would support your candidacy to serve on the Audit Committee. You may alternatively attach a cover letter to respond to this question.*

I currently serve on the City's Audit Committee (2011 - present) . I previously served on the SDCERS Board (2005 - 2009), including serving two years as Board Chair. I have been a CPA for over 30 years, and have served in a variety of audit and accounting positions in my career.

**12. CURRENT ELECTED OR APPOINTMENT POSITIONS**

*Do you currently or have you ever served in any elected or appointed office or on any local, state, or federal government board, commission, or committee? If yes, please provide information request below.*

No

*If your answer is no, please continue to next question.*

Entity	Position	From/To
San Diego Audit Committee	Board Member	2011 - Pres
SDCERS	Board Chair	2005 - 2009
Kensington Talmadge Planning Group	Board Chair	2005 - 2011
Entity	Position	From/To

**13. RELATIONSHIPS AND/OR RELATIVES**

*To the best of your knowledge, do you have a spouse, registered domestic partner, or other relative who is currently an employee or appointee of the City of San Diego? If yes, please provide this person's name and relationship to the City of San Diego.*

No

*If your answer is no, please continue to next question.*

**14. AFFILIATIONS**

*To the best of your knowledge, have you ever been affiliated (as a director, officer, partner, trustee, employee, owner, advisor, or consultant) with any institution, organization, or business entity that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**15. FINANCIAL HOLDINGS/PROPERTY**

*To the best of your knowledge, do you have financial holdings in, or receive income from any source or own real property or personal property that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**16. DISCIPLINARY ACTIONS**

*Have you ever been disciplined or cited for a breach of ethics or unprofessional conduct or been the subject of a complaint to any court, administrative agency, professional association, disciplinary committee, or other professional group? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**17. CIVIL LITIGATION OR ADMINISTRATIVE PROCEEDING**

*In the last 10 years, have you been a party to any civil litigation or administrative proceeding as a plaintiff, defendant, petitioner, or respondent that is relevant to this appointment? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**18. VIOLATION OF A CRIMINAL LAW OR ORDINANCE**

*To the best of your knowledge, are you currently under federal, state, or local investigation for possible violation of a criminal law or ordinance? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**19. TAX LIEN/COLLECTION PROCEEDINGS**

*Has a tax lien or other collection proceeding ever been instituted against you by federal, state, or local authorities? If yes please provide the date, a brief description of the events leading to the proceedings, and whether the matter has been resolved.*

No

*If your answer is no, please continue to next question.*

**20. RESUME/REFERENCES**

*Please attach your resume, provide the names and telephone numbers of 3 references who are familiar with your qualifications as they relate to this appointment (business and/or personal associates), and any additional information that you believe relevant to the position for which you are applying.*

### ADDITIONAL INFORMATION

My responses and attachments to this application are full, true, and correct to the best of my knowledge. I understand that I may be disqualified from consideration if I knowingly make false statements on this application or omit material information. As part of its screening process, the City may thoroughly investigate my background, including, but not limited to, my educational record, financial credit, employment history, military service, and criminal history, and make any other inquiries it deems necessary in considering my application for appointment.

I understand that some information related to my application may be subject to disclosure under the California Public Records Act. However, the City will protect the confidentiality of the information to the extent permitted under applicable law.

I authorize any business, institution, or organization to release any records sought by the City in connection with my application.

I release the City, its officers, agents, and employees and all individuals, organizations, educational institutions, and employers from all liability in responding to or providing writings or other communications in connection with my application.

I may elect to withdraw from the appointment process at any time.



Applicant Signature

Date

1/27/15

Thank you for your interest in serving the City of San Diego.

(3-1".00)

## THOMAS C. HEBRANK, CPA, CIRA

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### PROFESSIONAL EXPERIENCE:

2008 - Present

E3 Advisors

San Diego, CA

Established consulting firm specializing in the areas of problem resolution and fiduciary services including:

- Receiverships
- Bankruptcy Trustee, Examiner & Accountant
- Forensic Accounting
- Expert Witness Testimony
- SEC Receiverships & Ponzi Schemes
- Special Master Assignments
- Assignments for the Benefit of Creditors
- Liquidating Trusts
- Asset Management
- Cash Flow Analysis and Budgeting
- Workout Strategies

2002 - 2008

Douglas Wilson Companies

San Diego, CA

Senior Managing Director - Workout Division

Responsibilities included managing a wide range of receiverships, bankruptcies, workouts, and forensic accounting projects.

- Managed and performed various forensic accounting projects, including the settlement of partnership disputes, determining appropriate investments by and distributions to various parties, and interpreting and applying the financial terms of a purchase and sale transaction.
- Served as Project Manager for numerous receiverships, including both operating companies such as an investment firm, a transportation company, a furniture store, and an electronics reseller; as well as various real estate projects, including condominium conversions, residential developments, apartments, high-rise office towers, hotels, and country clubs.
- Oversaw and managed several large bankruptcy cases including a ponzi scheme/development company, an insurance and investment firm, and an electronics distributor. Responsibilities included developments of workout plans and reporting to the US Trustee.
- Directed the liquidation of a major real estate investment trust through a liquidating trust process.

1999 - 2002	<u>Prudential Real Estate and Relocation Services</u> Assistant Controller/Director of Planning & Analysis	Irvine, CA
1990 - 1999	<u>Self-Employed Certified Public Accountant</u>  Established independent accounting and consulting practice working primarily with real estate companies. Performed management consulting work for the Resolution Trust Corporation ("RTC").	San Diego, CA
1988 - 1990	<u>The Prudential Real Estate Affiliates, Inc.</u> Regional Accounting Manager - Central Region	Dallas, TX
1986 - 1988	<u>Title USA Insurance Corporation</u> Director of Corporate Audit/Accounting Systems Manager	Dallas, TX
1984 - 1986	<u>Centerre Bank Northland</u> Vice President/Controller	Kansas City, MO
1982 - 1984	<u>Price Waterhouse</u> Staff Auditor	St. Louis & Kansas City, MO

**EDUCATION &  
PROFESSIONAL  
LICENSES:**

<u>Rockhurst College</u> BSBA Degree – Accounting Major	Kansas City, MO
--	-----------------

- Certified Public Accountant – California
- Certified Insolvency and Restructuring Advisor
- California Receivers Forum – Loyola II, III, IV and V (2004 – 2013) - Receivership Administration, Procedures, Law & Practice
- Chapter 11 Bankruptcy Trustee, Southern District of California

**AFFILIATIONS**

- Board Member – City of San Diego Audit Committee
- Former Board President – San Diego City Employees' Retirement System (Pension Board)
- Former Chairman, Kensington Talmadge Planning Committee
- Former Representative on San Diego City Planning Commission
- Board of Directors, San Diego Receivers Forum
- Former Director, San Diego Bankruptcy Forum



**Thomas C. Hebrank**  
**San Diego Audit Committee References**

Bob Nelson  
San Diego Port Commissioner

[REDACTED]  
[REDACTED]  
[REDACTED]

Robert Gleason  
San Diego Airport Authority Chair

[REDACTED]  
[REDACTED]  
[REDACTED]

Ted Fates  
Allen Matkins  
501 West Broadway, Suite 1500  
San Diego, CA 92101

[REDACTED]



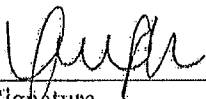
THE CITY OF SAN DIEGO

**City of San Diego – Audit Committee**  
**Application for Audit Committee Public Member Appointment**

*Candidate Summary Application Form*

Please provide brief summary information for the items below:

Applicant's Name: Yu Yu Lim, CPA, CIA, CISA	Business Affiliation: <i>n/a</i> <i>do not own any business</i>
Educational Background: BS Commerce, concentration in Accounting	Audit-Related Experience: Public Accounting (Big 4) experience Internal Auditing
Professional Credentials (CPA, CIA, or other financial or legal): CPA <del>(not a CPA)</del> CIA CISA	Professional Audit or Financial Organization Memberships: IIA ISACA
Experience or Special Knowledge Pertaining to Audit-Related Matters: Internal Audit Department processes and administration Vast experience in financial, operational, fraud, IT, Sarbanes-oxley, and compliance	Civic or Community Experience (Committees, Boards, Commissions, etc.): Board member, UVa Club of San Diego

Applicant Signature 

Date 2/13/2015

To submit your application, please complete and transmit:

1. This Summary Application Form,
2. The expanded Application Form beginning on the next page, and
3. A copy of your resume to:  
 The Office of the Independent Budget Analyst,  
 Attn: Lisa Byrne, 202 C Street, MS-3A, San Diego, CA 92101  
 If submitted by e-mail: e-mail to [sdiba@sandiego.gov](mailto:sdiba@sandiego.gov)  
 If submitted by fax: fax to (619) 236-6556

PLEASE FEEL FREE TO PROVIDE ADDITIONAL INFORMATION OR LETTERS OF ENDORSEMENT.  
 THANK YOU FOR YOUR INTEREST IN SERVING OUR CITY GOVERNMENT.

**APPLICATION FORM  
PUBLIC AUDIT COMMITTEE MEMBER APPOINTMENT  
(San Diego Charter Section 39.1)**

*(If you need additional space to answer any of the following questions, you may attach additional pages.)*

**1. APPLICANT NAME**

(Mr./Mrs./Ms.) First Yu Middle Yu Last Lim

*Please list all other names that you have used in the past:*  
YuYu Lim Chen

**2. CURRENT ADDRESS**

Address: [redacted] [redacted] [redacted]  
Street City State Zip

*In which Council District do you reside?* carmel valley (not sure which district)

**3. PREVIOUS ADDRESSES**

*Please list all previous residences during the last 10 years.*

Address: [redacted] CA [redacted]  
Street City State Zip  
Address: [redacted] CA [redacted]  
Street City State Zip  
Address: [redacted] CA [redacted]  
Street City State Zip

**4. HOME CONTACT INFORMATION**

Home Ph: \_\_\_\_\_ Mobile Ph: [redacted]

Home E-Mail Address: [redacted]

**5. WORK CONTACT INFORMATION**

Work Ph: \_\_\_\_\_ Mobile Ph: \_\_\_\_\_

Work E-Mail Address: [redacted]

6. ORGANIZATIONS

Please list all organizations that you have been a member of during the last 10 years that are relevant to this appointment.

IIA	San Diego	Professional
Organization	City/State	Type of Work
ISACA	San Diego	Professiona
Organization	City/State	Type of Work
Organization	City/State	Type of Work

7. VOLUNTEER WORK

Please list all volunteer work that you have performed over the last 10 years that is relevant to this appointment.

UVaClub of San Diego	San Diego	Board membr
Organization	City/State	Type of Work
Organization	City/State	Type of Work
Organization	City/State	Type of Work

8. LICENSES OR CERTIFICATIONS

Please list all relevant licenses or certifications you hold, their numbers, whether you are in good standing, and whether the license is current.

CIA	Cert # 018975	Good	Yes
License Type	License Number	Current Standing	Current (Y/N)
CPA	14067	Inactive <i>good</i>	<i>No Yes</i>
License Type	License Number	Current Standing	Current (Y/N)
CISA	Cert # 1067147	Good	
License Type	License Number	Current Standing	Current (Y/N)

9. EDUCATION

Please list your High School/College/University/Other educational history.

University of Virginia	BS	Commerce
School	Degree	Major
School	Degree	Major
School	Degree	Major

10. EMPLOYMENT HISTORY

Please list your employment history for the past 10 years.

Encore Capital Group		Financial	
Employer		Type of Business	
Sr IT Auditor			
Title/Position			
Audit Admin, lead and manage audits			
Duties			
3111 Camino Del Rio N		San Diego	CA 92108
Address	Street	City	State Zip
Phone Number		Website	
2013			
Start Date	End Date	Reason for Leaving	
Cricket		Telecommunications	
Employer		Type of Business	
Sr Auditor			
Title/Position			
Audit Admin, lead and manage audits			
Duties			
5887 Copley Drive		San Diego	CA 92111
Address	Street	City	State Zip
Phone Number		Website	
2011		2013	
Start Date	End Date	Reason for Leaving	
Indus Technology		Defence Contractor	
Employer		Type of Business	
Audit Analyst			
Title/Position			
Lead in support Navy's Financial Improvement and Audit Readiness Program			
Duties			
2243 San Diego Ave		San Diego	CA 92110
Address	Street	City	State Zip
Phone Number		Website	
2010		2011	
Start Date	End Date	Reason for Leaving	
		new job	

**11. CHARTER REQUIRED QUALIFICATIONS**

*San Diego Charter Section 39.1 says, "Public members of the Audit Committee shall possess the independence, experience and technical expertise necessary to carry out the duties of the Audit Committee. This expertise includes but is not limited to knowledge of accounting, auditing and financial reporting. The minimum professional standards for public members shall include at least 10 years of experience as a certified public accountant or as a certified internal auditor, or 10 years of other professional financial or legal experience in audit management."*

*Please explain how you meet the above Charter-required qualifications. Reference any relevant experience or certifications/credentials that would support your candidacy to serve on the Audit Committee. You may alternatively attach a cover letter to respond to this question.*

*see attached /jgm*

**12. CURRENT ELECTED OR APPOINTMENT POSITIONS**

*Do you currently or have you ever served in any elected or appointed office or on any local, state, or federal government board, commission, or committee? If yes, please provide information request below.*

No

*If your answer is no, please continue to next question.*

Entity	Position	From/To
Entity	Position	From/To
Entity	Position	From/To

**13. RELATIONSHIPS AND/OR RELATIVES**

*To the best of your knowledge, do you have a spouse, registered domestic partner, or other relative who is currently an employee or appointee of the City of San Diego? If yes, please provide this person's name and relationship to the City of San Diego.*

No

*If your answer is no, please continue to next question.*

**14. AFFILIATIONS**

*To the best of your knowledge, have you ever been affiliated (as a director, officer, partner, trustee, employee, owner, advisor, or consultant) with any institution, organization, or business entity that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**15. FINANCIAL HOLDINGS/PROPERTY**

*To the best of your knowledge, do you have financial holdings in or receive income from any source or own real property or personal property that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**16. DISCIPLINARY ACTIONS**

*Have you ever been disciplined or cited for a breach of ethics or unprofessional conduct or been the subject of a complaint to any court, administrative agency, professional association, disciplinary committee, or other professional group? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**17. CIVIL LITIGATION OR ADMINISTRATIVE PROCEEDING**

*In the last 10 years, have you been a party to any civil litigation or administrative proceeding as a plaintiff, defendant, petitioner, or respondent that is relevant to this appointment? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**18. VIOLATION OF A CRIMINAL LAW OR ORDINANCE**

*To the best of your knowledge, are you currently under federal, state, or local investigation for possible violation of a criminal law or ordinance? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**19. TAX LIEN/COLLECTION PROCEEDINGS**

*Has a tax lien or other collection proceeding ever been instituted against you by federal, state, or local authorities? If yes please provide the date, a brief description of the events leading to the proceedings, and whether the matter has been resolved.*



No

*If your answer is no, please continue to next question.*

**20. RESUME/REFERENCES**

*Please attach your resume, provide the names and telephone numbers of 3 references who are familiar with your qualifications as they relate to this appointment (business and/or personal associates), and any additional information that you believe relevant to the position for which you are applying.*



**ADDITIONAL INFORMATION**

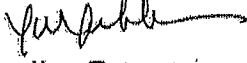

My responses and attachments to this application are full, true, and correct to the best of my knowledge. I understand that I may be disqualified from consideration if I knowingly make false statements on this application or omit material information. As part of its screening process, the City may thoroughly investigate my background, including, but not limited to, my educational record, financial credit, employment history, military service, and criminal history, and make any other inquiries it deems necessary in considering my application for appointment.


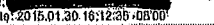
I understand that some information related to my application may be subject to disclosure under the California Public Records Act. However, the City will protect the confidentiality of the information to the extent permitted under applicable law.

I authorize any business, institution, or organization to release any records sought by the City in connection with my application.

I release the City, its officers, agents, and employees and all individuals, organizations, educational institutions, and employers from all liability in responding to or providing writings or other communications in connection with my application.

I may elect to withdraw from the appointment process at any time.

Digitally signed by   
DN:   
Date: 2015.01.30 16:12:35 -0800

1/30/2015

**Applicant Signature**

**Date**

Thank you for your interest in serving the City of San Diego.

(374.06)

Question #11:

I have experience in auditing as a public accountant for a Big 4 firm as well as internal auditor for Fortune 500 companies, in which I have gained the knowledge of accounting, auditing and financial auditing as well as ERM and corporate governance. I earned my CPA certification in 1990 and the CIA certification in 1994. In addition, I have CISA certification, with auditing experience in information systems. All in all, I have a well-rounded experience in auditing with well over the minimum 10 years of experience as a CPA and CIA.

## REFERENCE:

1. Gary Pritchard  
Labor Counsel  
[REDACTED]
2. Ruth Lopez  
Sr Manager, Compliance  
[REDACTED]
3. Len McGill  
SVP, General Counsel & Secretary  
[REDACTED]

Yu Yu Lim

Telephone: [REDACTED]

Email: [REDACTED]

Experienced audit professional with well-rounded blended background in IT, operational, financial, forensic, compliance, vendor and Sarbanes-Oxley auditing experience in financial services, manufacturing, telecommunication, governmental, staffing and oil and gas industries.

#### CORE COMPETENCIES

- Financial, operational and IT risks, processes and internal controls
- Business Process and IT Sarbanes-Oxley (SOX) compliance planning, testing and remediation, including initial year implementation and controls rationalization.
- COSO, COBIT and/or other leading business and IT control frameworks
- Expert in analyzing complex accounting and operational processes, performing risk analysis, planning and executing audits, identifying root causes of exceptions, risks, generating workable solutions, writing audit reports and monitoring remediation.
- Managerial experience includes lead auditor role, supervising junior staff and mentoring interns.
- Strong interpersonal skills and interact well with personnel at all levels of an organization, as well as vendors and external auditors.

#### PROFESSIONAL EXPERIENCE

##### Senior IT and Compliance Auditor

2013-current

**Encore Capital Group**, a debt management company, San Diego, California

- Planned and executed IT SOX testing, including managing the external auditor relationship.
- Performed IT application audits to ensure compliance with information security policies and industry best practices.
- Performed vendor compliance IT audits to ensure compliance with policies and procedures and industry best practices for storing and safeguarding proprietary data.
- Participated in the IT Risk Assessment for annual audit plan.
- Examined, developed and executed a test plan for debt collection practices and processes to ensure compliance with regulatory requirements, consent decree and operational effectiveness and efficiency.

##### Senior Internal Auditor

2011-2013

**Cricket Communications**, a wireless communication company, San Diego, California

- Mentored, trained and supervised staff and interns in financial and SOX audits to ensure external auditor reliance that resulted in savings in fees.
- Participated in risk assessment to identify and analyze risks to develop the 2012 Annual Audit Plan.
- Led and performed Project Accounting, Network Assets, Marketing/Retail, Human Resources, Sales Compensation, Procurement and Expense Reimbursement operational audits.
- Liaised with Corporate Safety and Security to perform forensic investigation of asset misappropriation activities and evaluate anti-fraud controls that resulted in \$125K recovery.
- Created Internal Audit Department's Playbook and developed staff training programs.
- Represented Internal Audit in the system implementation and process change meetings.

##### Audit Analyst

2010-2011

**INDUS Technology**, a defense contracting company, San Diego, California

- Lead Consultant in support of SPAWAR's effort in the Navy's Financial Improvement and Audit Readiness Program (FIAR).
- Worked with business owners to evaluate effectiveness of internal controls, recommended controls to address risks, provided guidance and monitored remediation.
- Department of Defense Security Clearance Level: Confidential/Secret

##### Business Process Analyst/ Senior Internal Auditor

2007-2009

**AMN Healthcare, Inc.**, a healthcare staffing company, San Diego, California

- Collaborated with business owners to review core payroll and billing operations for process improvement opportunities, which resulted in the identification of \$250K fees overpayment.

Yu Yu Lim

- Participated in the SOX 404 and SOX 302 testing, including reviewed changes to key controls with process owners, performed AS5 review, tested key controls, and acted as a liaison to address deficiencies and coordinate remediation efforts.
- Contributed to the first time success of the Internal Audit Department in completing SOX testing without the assistance of outside contractor.

**Audit Consultant**

2005-2007

**Fleetwood Enterprises, Inc.**, *producer of recreational vehicles and manufactured homes, Riverside, California*

- Directed and performed operational reviews that resulted in a total recovery of \$240K.
- Created test plan and performed first year IT and Business Process SOX testing.
- Interfaced with third party vendors, and collaborated efforts with Legal, Risk Management and operations to address remediation.
- Created a college internship program including recruitment, work flow direction, supervised and trained college interns.

**Accounting Manager**

1994-2005

*Private medical practice, San Bernardino, California*

Set-up and managed a medical private practice. Responsibilities included managing patient and third party billings, professional liability, accounts payable, cash, investments and maintaining accounting records.

**Lead Auditor**

1991-1994

**Star Enterprise**, *a downstream (refining, distribution and marketing) joint venture between Texaco and Saudi Aramco, Houston, Texas*

- Completed IT audit assessments (computer operations, logical access, change management, backup and recovery, incident management and SDLC reviews).
- Performed security audits and was instrumental in detecting irregularities which resulted in recoveries and charges being brought against the perpetrator.
- Contributed to the first time success of the Internal Audit Department in completing the 1993 audit plan on time

**Staff Consultant and In Charge Auditor**

**Price Waterhouse**

Pittsburgh, Pennsylvania

1990-1991

Washington, District of Columbia

1988-1990

- Served on several first year financial audit engagements, including first time financial audits of the Uniroyal Goodrich Tire Company and Department of Housing and Urban Development (HUD) and reviews with US Postal Service and USAID.
- Performed reviews of mortgages backed by FHA and Housing Choice Voucher Program (Section 8).

**EDUCATION**

McIntire School of Commerce, University of Virginia, Charlottesville, Virginia  
Bachelor of Science in Commerce, Accounting Concentration

**PROFESSIONAL CERTIFICATIONS**

Certified Public Accountant, State of Virginia (Inactive)  
Certified Internal Auditor (CIA)  
Certified Information Systems Auditor (CISA)

**LANGUAGES**

**Fluent:** English, Malay

**Conversational:** Mandarin, Cantonese, Hokkien, Teochew

**COMPUTER PROFICIENCY**

Oracle, SAP/Navv ERP, Great Plains, JDEdwards, PeopleSoft, and Microsoft Office.



THE CITY OF SAN DIEGO

**City of San Diego – Audit Committee**  
**Application for Audit Committee Public Member Appointment**

*Candidate Summary Application Form*

Please provide brief summary information for the items below:

Applicant's Name: William J Sheffler	Business Affiliation: Sheffler Consulting Actuaries, Inc. / SMI Pens
Educational Background: Master of Arts, Mathematics 1971 University of Arizona, Tucson, Arizona  Bachelor of Arts, Economics and Mathematics 1999	Audit-Related Experience: Pension Trust Audit and Valuation
Professional Credentials (CPA, CIA, or other financial or legal):  Fellow, Conference of Consulting Actuaries Enrolled Actuary, #3797 Associate, Society of Actuaries Member, American Academy of Actuaries Member, American Society of Pension Actuaries	Professional Audit or Financial Organization Memberships:  Conference of Consulting Actuaries Society of Actuaries American Academy of Actuaries American Society of Pension Actuaries
Experience or Special Knowledge Pertaining to Audit-Related Matters:  Pension Trust Audit including IRS determination letter	Civic or Community Experience (Committees, Boards, Commissions, etc.):  2005-2009 sdCERS Board

01/30/2015

Applicant Signature

Date

To submit your application, please complete and transmit:

1. This Summary Application Form,
2. The expanded Application Form beginning on the next page, and
3. A copy of your resume to:

The Office of the Independent Budget Analyst,  
 Attn: Lisa Byrne, 202 C Street, MS-3A, San Diego, CA 92101

If submitted by e-mail: e-mail to [sdiba@sandiego.gov](mailto:sdiba@sandiego.gov)

If submitted by fax: fax to (619) 236-6556

PLEASE FEEL FREE TO PROVIDE ADDITIONAL INFORMATION OR LETTERS OF ENDORSEMENT.  
 THANK YOU FOR YOUR INTEREST IN SERVING OUR CITY GOVERNMENT.

APPLICATION FORM  
PUBLIC AUDIT COMMITTEE MEMBER APPOINTMENT  
(San Diego Charter Section 39.1)

(If you need additional space to answer any of the following questions, you may attach additional pages.)

1. APPLICANT NAME

(Mr./Mrs./Ms.) First William Middle James Last Sheffler

Please list all other names that you have used in the past:  
Bill Sheffler

2. CURRENT ADDRESS

Address: [Redacted] [Redacted] CA [Redacted]  
Street City State Zip

In which Council District do you reside? District 2

3. PREVIOUS ADDRESSES

Please list all previous residences during the last 10 years.

Address: [Redacted] [Redacted] CA [Redacted]  
Street City State Zip  
Address: [Redacted] [Redacted] CA [Redacted]  
Street City State Zip  
Address: [Redacted] [Redacted] State Zip  
Street City State Zip

4. HOME CONTACT INFORMATION

Home Ph: [Redacted] Mobile Ph: [Redacted]  
Home E-Mail Address: [Redacted]

5. WORK CONTACT INFORMATION

Work Ph: [Redacted] Mobile Ph: [Redacted]  
Work E-Mail Address: [Redacted]

**6. ORGANIZATIONS**

*Please list all organizations that you have been a member of during the last 10 years that are relevant to this appointment.*

San Diego County Taxpayers Assn Organization	San Diego City/State	Public Service Type of Work
Organization	City/State	Type of Work
Organization	City/State	Type of Work

**7. VOLUNTEER WORK**

*Please list all volunteer work that you have performed over the last 10 years that is relevant to this appointment.*

Organization	City/State	Type of Work
Organization	City/State	Type of Work
Organization	City/State	Type of Work

**8. LICENSES OR CERTIFICATIONS**

*Please list all relevant licenses or certifications you hold, their numbers, whether you are in good standing, and whether the license is current.*

IRS Enrolled Actuarial	14-03797	Good	Y
License Type	License Number	Current Standing	Current (Y/N)
License Type	License Number	Current Standing	Current (Y/N)
License Type	License Number	Current Standing	Current (Y/N)

**9. EDUCATION**

*Please list your High School/College/University/Other educational history.*

Carlsbad High School	Matriculate	N/A
School	Degree	Major
Claremont Men's College	BA	Math/Econ
School	Degree	Major
University of Arizona	MA	Math
School	Degree	Major

10. EMPLOYMENT HISTORY

Please list your employment history for the past 10 years.

Sheffler Consulting Actuarles, Inc.		Actuarial Consulting	
Employer		Type of Business	
Principal			
Title/Position			
Qualification/Review/Annual Reporting/ Consulting on Retirement and other Benefit Plans			
Duties			
4141 Jutland Drive, Sulte 210		San Diego	Ca 92117
Address Street		City	State Zip
858-552-8133		www.sheffler.com	
Phone Number		Website	
1982	Current	N/A	
Start Date	End Date	Reason for Leaving	

Sheffler & Martin, Inc. aka SMI Pensions		Benefit Plan Administration	
Employer		Type of Business	
CEO			
Title/Position			
Benefits Firm Management			
Duties			
4141 Jutland Drive, Sulte 210		San Diego	CA 92117
Address Street		City	State Zip
858 643 9211		www.SMIPensions.com	
Phone Number		Website	
05/2001	Current	N/A	
Start Date	End Date	Reason for Leaving	

Van's Improvement Company		Agricultural/Residential/Commercial Real Estate	
Employer		Type of Business	
President			
Title/Position			
Firm Management			
Duties			
64926 US Highway 60		Salome	Az 85348
Address Street		City	State Zip
n/a		n/a	
Phone Number		Website	
7/2001	2005	corporation sold	
Start Date	End Date	Reason for Leaving	



**11. CHARTER REQUIRED QUALIFICATIONS**

*San Diego Charter Section 39.1 says, "Public members of the Audit Committee shall possess the independence, experience and technical expertise necessary to carry out the duties of the Audit Committee. This expertise includes but is not limited to knowledge of accounting, auditing and financial reporting. The minimum professional standards for public members shall include at least 10 years of experience as a certified public accountant or as a certified internal auditor, or 10 years of other professional financial or legal experience in audit management."*

*Please explain how you meet the above Charter-required qualifications. Reference any relevant experience or certifications/credentials that would support your candidacy to serve on the Audit Committee. You may alternatively attach a cover letter to respond to this question.*

My professional work requires accounting for pension trust investments, review/audit of financial reports submitted by plan sponsors and reporting to the IRS and DoL annually for those plans and trusts. Other financial reporting responsibilities include preparation of reports in compliance with the Financial Accounting Standards Board, Actuarial Standards Board, and the Pension Benefit Guarantee Corporation for those plan sponsors.

**12. CURRENT ELECTED OR APPOINTMENT POSITIONS**

*Do you currently or have you ever served in any elected or appointed office or on any local, state, or federal government board, commission, or committee? If yes, please provide information request below.*

No

*If your answer is no, please continue to next question.*

Entity	Position	From/To
Entity	Position	From/To
Entity	Position	From/To

**13. RELATIONSHIPS AND/OR RELATIVES**

*To the best of your knowledge, do you have a spouse, registered domestic partner, or other relative who is currently an employee or appointee of the City of San Diego? If yes, please provide this person's name and relationship to the City of San Diego.*

No

*If your answer is no, please continue to next question.*

**14. AFFILIATIONS**

*To the best of your knowledge, have you ever been affiliated (as a director, officer, partner, trustee, employee, owner, advisor, or consultant) with any institution, organization, or business entity that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**15. FINANCIAL HOLDINGS/PROPERTY**

*To the best of your knowledge, do you have financial holdings in or receive income from any source or own real property or personal property that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**16. DISCIPLINARY ACTIONS**

*Have you ever been disciplined or cited for a breach of ethics or unprofessional conduct or been the subject of a complaint to any court, administrative agency, professional association, disciplinary committee, or other professional group? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**17. CIVIL LITIGATION OR ADMINISTRATIVE PROCEEDING**

*In the last 10 years, have you been a party to any civil litigation or administrative proceeding as a plaintiff, defendant, petitioner, or respondent that is relevant to this appointment? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

Petitioner In Dissolution of Marriage Sheffler 2009-2013

**18. VIOLATION OF A CRIMINAL LAW OR ORDINANCE**

*To the best of your knowledge, are you currently under federal, state, or local investigation for possible violation of a criminal law or ordinance? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**19. TAX LIEN/COLLECTION PROCEEDINGS**

*Has a tax lien or other collection proceeding ever been instituted against you by federal, state, or local authorities? If yes please provide the date, a brief description of the events leading to the proceedings, and whether the matter has been resolved.*

No

*If your answer is no, please continue to next question.*

**20. RESUME/REFERENCES**

*Please attach your resume, provide the names and telephone numbers of 3 references who are familiar with your qualifications as they relate to this appointment (business and/or personal associates), and any additional information that you believe relevant to the position for which you are applying.*

### ADDITIONAL INFORMATION

My responses and attachments to this application are full, true, and correct to the best of my knowledge. I understand that I may be disqualified from consideration if I knowingly make false statements on this application or omit material information. As part of its screening process, the City may thoroughly investigate my background, including, but not limited to, my educational record, financial credit, employment history, military service, and criminal history, and make any other inquiries it deems necessary in considering my application for appointment.

I understand that some information related to my application may be subject to disclosure under the California Public Records Act. However, the City will protect the confidentiality of the information to the extent permitted under applicable law.

I authorize any business, institution, or organization to release any records sought by the City in connection with my application.

I release the City, its officers, agents, and employees and all individuals, organizations, educational institutions, and employers from all liability in responding to or providing writings or other communications in connection with my application.

I may elect to withdraw from the appointment process at any time.

  
\_\_\_\_\_  
Applicant Signature

01/30/2015

\_\_\_\_\_  
Date

Thank you for your interest in serving the City of San Diego.

(3-11-06)

Fellow, Conference of Consulting Actuaries  
Enrolled Actuary  
Associate, Society of Actuaries  
Member, American Society of Pension Actuaries  
Member, American Academy of Actuaries

4141 Jutland Drive, Suite 210  
San Diego, California 92117  
(858) 552-8133  
FAX (858) 552-8132  
E-Mail bills@sheffler.com

William J. Sheffler

Background Information

Employment

1982 - Present Sheffler Consulting Actuaries, Inc.  
San Diego, California  
Principal, Consulting Actuary

Actuarial services for benefit plan administrators and trustees on Taft-Hartley, Corporate, and small business cases. Actuarial testimony on valuation of employee benefits, and other actuarial matters.

2001 - Present Sheffler & Martin, Inc.  
San Diego, California  
Vice President and Actuary

Manager, third party retirement plan administrator.

1981 - 1982 Richard F. Camus & Associates,  
New Orleans, Louisiana  
Assistant Actuary

Actuarial services and consulting to employee benefit plans, including the selection of assumptions for public, corporate and Taft-Hartley (Union) employee benefit plans.

Investment consulting for institutional clients, including portfolio analysis, and advice relative to the establishment of an investment philosophy and selection of investment managers.

1975 - 1981 Security Benefit Life Insurance Company,  
Topeka, Kansas

Annuity pricing and reserve calculations  
Pension Administration  
Corporate Strategic Planning  
Health Insurance Reserves  
Annual Statement Support

**Education and Professional Credentials**

Fellow, Conference of Consulting Actuaries  
Enrolled Actuary, #3797  
Associate, Society of Actuaries  
Member, American Academy of Actuaries  
Member, American Society of Pension Actuaries  
Fellow, Life Office Management Association  
Member, American College of Pension Actuaries

Master of Arts, Mathematics 1971  
University of Arizona, Tucson, Arizona

Bachelor of Arts, Economics and Mathematics 1969  
Claremont Men's College, Claremont, California

Speaker, Enrolled Actuaries Meeting  
Washington, DC

Speaker, Conference of Consulting Actuaries

Speaker, International Foundation of Employee Benefit Plans

Speaker, San Diego County Bar Association  
Family Law Section

Speaker, American Academy of Matrimonial Lawyers

Instructor, Pension Certification Course with the Public  
Leadership Institute

Mayor's appointee to Pension Reform Committee for  
San Diego City Employees Retirement System (2003)

Mayor's appointee to San Diego City Employees Retirement System  
Board of Trustees (2005)

2007 Person of the Year in recognition of his efforts of behalf  
of City of San Diego Public Retirees by the City of San Diego  
Retired Employees Association.

Board Member, San Diego County Taxpayers Association

Mark C. Sullivan Tel [REDACTED]

Tom Hebrank Tel [REDACTED]

Peter Prevolos [REDACTED]



The City of San Diego

## City of San Diego – Audit Committee

### Application for Audit Committee Public Member Appointment

### *Candidate Summary Application Form*

Please provide brief summary information for the items below:

<b>Applicant's Name:</b> John Skober	<b>Business Affiliation:</b> U.S. Government - Department of Defense
<b>Educational Background:</b> MBA - University of Maryland University College BS - Finance - Virginia Tech	<b>Audit-Related Experience:</b> 12 years of audit management experience to include internal controls, financial reporting, regulatory compliance, fraud, IT, operations and asset management.
<b>Professional Credentials (CPA, CIA, or other financial or legal):</b> CIA CISA CGEIT(Inactive) CICA (Inactive)	<b>Professional Audit or Financial Organization Memberships:</b> Institute of Internal Auditors (IIA), Information Systems Audit and Control Association (ISACA), American Society of Military Comptrollers(ASMC)
<b>Experience or Special Knowledge Pertaining to Audit-Related Matters:</b> Financial audit manager at the DoN - SPAWAR. Manage/direct audit efforts over \$9 billion of annual funds with a team of 20 civilian and contracted auditors.	<b>Civic or Community Experience (Committees, Boards, Commissions, etc.):</b> Pacific Beach Planning Board, Civilian, Morale, Wellness & Recreation Committee

John Skober

Digitally signed by John Skober  
DN: cn=John Skober, o=City of San Diego  
Date: 2015.01.29 20:30:01 -0800

1/29/15

Applicant Signature

Date

To submit your application, please complete and transmit:

1. This Summary Application Form,
2. The expanded Application Form beginning on the next page, and
3. A copy of your resume to:

The Office of the Independent Budget Analyst,  
 Attn: Lisa Byrne, 202 C Street, MS-3A, San Diego, CA 92101

If submitted by e-mail: e-mail to [sdiba@san-diego.gov](mailto:sdiba@san-diego.gov)

If submitted by fax: fax to (619) 236-6556

PLEASE FEEL FREE TO PROVIDE ADDITIONAL INFORMATION OR LETTERS OF ENDORSEMENT.  
 THANK YOU FOR YOUR INTEREST IN SERVING OUR CITY GOVERNMENT.



APPLICATION FORM  
PUBLIC AUDIT COMMITTEE MEMBER APPOINTMENT  
(San Diego Charter Section 39.1)

(If you need additional space to answer any of the following questions, you may attach additional pages.)

1. APPLICANT NAME

(Mr./Mrs./Ms.) First John Middle J. Last Skober

Please list all other names that you have used in the past:

2. CURRENT ADDRESS

Address: [redacted] [redacted] CA [redacted]  
Street City State Zip

In which Council District do you reside? District 2

3. PREVIOUS ADDRESSES

Please list all previous residences during the last 10 years.

Address: [redacted] [redacted] CA [redacted]  
Street City State Zip  
Address: [redacted] [redacted] CA [redacted]  
Street City State Zip  
Address: [redacted] [redacted] CA [redacted]  
Street City State Zip

4. HOME CONTACT INFORMATION

Home Ph: [redacted] Mobile Ph: [redacted]

Home E-Mail Address: [redacted]

5. WORK CONTACT INFORMATION

Work Ph: [redacted] Mobile Ph: [redacted]

Work E-Mail Address: [redacted]

**6. ORGANIZATIONS**

*Please list all organizations that you have been a member of during the last 10 years that are relevant to this appointment.*

US Navy - SPAWAR	San Diego/CA	Audit Director
Organization	City/State	Type of Work
Booz Allen Hamilton	San Diego/CA	Audit
Organization	City/State	Type of Work
Control Solutions International	San Diego/CA	Audit
Organization	City/State	Type of Work

**7. VOLUNTEER WORK**

*Please list all volunteer work that you have performed over the last 10 years that is relevant to this appointment.*

PB Planning Board	San Diego, CA	Board
Organization	City/State	Type of Work
Organization	City/State	Type of Work
Organization	City/State	Type of Work

**8. LICENSES OR CERTIFICATIONS**

*Please list all relevant licenses or certifications you hold, their numbers, whether you are in good standing, and whether the license is current.*

CIA	1192029	Good Standing	Y
License Type	License Number	Current Standing	Current (Y/N)
CISA	441218	Good Standing	Y
License Type	License Number	Current Standing	Current (Y/N)
License Type	License Number	Current Standing	Current (Y/N)

**9. EDUCATION**

*Please list your High School/College/University/Other educational history.*

Coyle & Cassidy High School		
School	Degree	Major
Virginia Tech	Bachelor of Science	Finance
School	Degree	Major
University of Maryland	Masters	Business
School	Degree	Major

10. EMPLOYMENT HISTORY

Please list your employment history for the past 10 years.

Department of Navy - SPAWAR	Federal Government		
Employer	Type of Business		
Financial Improvement and Audit Readiness Manager			
Title/Position			
Manage to efforts to evaluate and improve financial management processes and sustained audit			
Duties			
4301 Pacific Highway	San Diego	CA	92110
Address Street	City	State	Zip
	<a href="http://www.public.navy.mil/spawar/Pages/default.aspx">http://www.public.navy.mil/spawar/Pages/default.aspx</a>		
Phone Number	Website		
10/21/2012	N/A		
Start Date	End Date	Reason for Leaving	

Booz Allen Hamilton	Consultant		
Employer	Type of Business		
Lead Associate / Program Manager			
Title/Position			
Manage audit team supporting SPAWAR Financial Improvement and Audit Readiness efforts.			
Duties			
1615 Murray Canyon Rd	San Diego	CA	92108
Address Street	City	State	Zip
619-725-6500	www.boozallen.com		
Phone Number	Website		
9/20/2012	10/20/2012	Promotion/Growth to Civil Service	
Start Date	End Date	Reason for Leaving	

INDUS Technology	Consulting		
Employer	Type of Business		
Program Manager			
Title/Position			
Leading team of auditors in support of SPAWAR Audit Readiness efforts			
Duties			
2243 San Diego Ave	San Diego	ca	92110
Address Street	City	State	Zip
619-299-255	www.industechnology.com		
Phone Number	Website		
09/2009	09/2012	Promotion/Growth	
Start Date	End Date	Reason for Leaving	

11. CHARTER REQUIRED QUALIFICATIONS

San Diego Charter Section 39.1 says, "Public members of the Audit Committee shall possess the independence, experience and technical expertise necessary to carry out the duties of the Audit Committee. This expertise includes but is not limited to knowledge of accounting, auditing and financial reporting. The minimum professional standards for public members shall include at least 10 years of experience as a certified public accountant or as a certified internal auditor, or 10 years of other professional financial or legal experience in audit management."

Please explain how you meet the above Charter-required qualifications. Reference any relevant experience or certifications/credentials that would support your candidacy to serve on the Audit Committee. You may alternatively attach a cover letter to respond to this question.

Risk management and certified internal audit professional with 12 years experience leading dynamic teams through complex efforts to achieve sustainable audit ready financial management and accounting operations. Well versed in Federal Financial Policy including, Financial Management Regulation (FMR), Generally Accepted Accounting Principles (GAAP), Federal Accounting Standards Advisory Board (FASAB), USSGL, Management's Responsibility for Internal Control (OMB-123A), Federal Managers Financial Integrity Act

12. CURRENT ELECTED OR APPOINTMENT POSITIONS

Do you currently or have you ever served in any elected or appointed office or on any local, state, or federal government board, commission, or committee? If yes, please provide information request below.

No

If your answer is no, please continue to next question.

Entity	Position	From/To
Entity	Position	From/To
Entity	Position	From/To

13. RELATIONSHIPS AND/OR RELATIVES

To the best of your knowledge, do you have a spouse, registered domestic partner, or other relative who is currently an employee or appointee of the City of San Diego? If yes, please provide this person's name and relationship to the City of San Diego.

No

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**14. AFFILIATIONS**

*To the best of your knowledge, have you ever been affiliated (as a director, officer, partner, trustee, employee, owner, advisor, or consultant) with any institution, organization, or business entity that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**15. FINANCIAL HOLDINGS/PROPERTY**

*To the best of your knowledge, do you have financial holdings in or receive income from any source or own real property or personal property that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**16. DISCIPLINARY ACTIONS**

*Have you ever been disciplined or cited for a breach of ethics or unprofessional conduct or been the subject of a complaint to any court, administrative agency, professional association, disciplinary committee, or other professional group? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**17. CIVIL LITIGATION OR ADMINISTRATIVE PROCEEDING**

*In the last 10 years, have you been a party to any civil litigation or administrative proceeding as a plaintiff, defendant, petitioner, or respondent that is relevant to this appointment? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

**18. VIOLATION OF A CRIMINAL LAW OR ORDINANCE**

*To the best of your knowledge, are you currently under federal, state, or local investigation for possible violation of a criminal law or ordinance? If yes, please explain.*

No

*If your answer is no, please continue to next question.*

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*Has a tax lien or other collection proceeding ever been instituted against you by federal, state, or local authorities? If yes please provide the date, a brief description of the events leading to the proceedings, and whether the matter has been resolved.*

No

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**20. RESUME/REFERENCES**

*Please attach your resume, provide the names and telephone numbers of 3 references who are familiar with your qualifications as they relate to this appointment (business and/or personal associates), and any additional information that you believe relevant to the position for which you are applying.*

### ADDITIONAL INFORMATION

My responses and attachments to this application are full, true, and correct to the best of my knowledge. I understand that I may be disqualified from consideration if I knowingly make false statements on this application or omit material information. As part of its screening process, the City may thoroughly investigate my background, including, but not limited to, my educational record, financial credit, employment history, military service, and criminal history, and make any other inquiries it deems necessary in considering my application for appointment.

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I release the City, its officers, agents, and employees and all individuals, organizations, educational institutions, and employers from all liability in responding to or providing writings or other communications in connection with my application.

I may elect to withdraw from the appointment process at any time.

John Skober

Digitally signed by John Skober  
DN: cn=John Skober, o, ou  
Date: 2015.01.29 20:33:37 -0800

1/29/15

Applicant Signature

Date

Thank you for your interest in serving the City of San Diego.

## John J. Skober, CIA, CISA

**Summary** Financial risk management professional with over 12 years of leadership and financial management, audit and internal control experience. Expert at evaluating, designing and implementing internal control systems to achieve financial accountability and compliance with laws and regulations. Experienced in both financial and information technology risk management.

### **EXPERIENCE:**

**Financial Analysis Branch Chief and  
Financial Improvement and Audit  
Readiness Manager, DP-0510-04 (GS 14/15)**

**March 2013 – Current**

Department of the Navy,  
Space and Naval Warfare Systems Command Headquarters (SPAWAR), San Diego, CA  
Direct oversight of three major programs across five operational divisions to implement and maintain a system of internal controls over financial reporting and standard business processes across the Navy. Directly coordinate with Flagg/SES leadership, Navy Command Financial Improvement and Audit Readiness (FIAR) Managers and Office of the Assistant Secretary of the Navy Financial Management and Comptroller staff.

#### **Accomplishments:**

- Successfully led an organizational change management initiative to inculcate a culture of audit readiness at the Command.
- Created a command Comptroller internal audit program to test and evaluate the internal controls over financial reporting. This program functions to sustain the progress made in establishing Navy Key financial controls and provides the Comptroller a basis for meeting the annual assertion requirement required by Office of Management and Budget Circular 123 Appendix A.
- Designed and implemented an integrated risk management and internal control framework based on private sector Sarbanes-Oxley internal control compliance programs. This framework increased the efficiency of the commands internal controls by increasing reliance on automated preventative controls rather than manual detective controls.
- Established a command audit readiness integrated project team with representatives from each Competency, Business Unit, Program Executive Office and Systems Center. This team serves as an audit response infrastructure across the enterprise.
- Integrated best business practices from private sector firms to reduce the impact of audit readiness efforts on operational functions within the command. These practices increased



the commands ability to meet Independent Public Accountant data calls without disrupting the operational divisions that were being audited.

- Collaborated with Command Office of the Inspector General to perform independent evaluations of internal control testing performed within the Comptrollers office.
- Met weekly with Senior Leaders to assist them in understanding and applying the necessary process and policy changes in their organizations. Encouraged and facilitated discussion of differences to generate the best options of implementation.
- Worked closely with processes owners, to revise local Command policy and procedures to more efficiently achieve missions while adhering to Generally Accepted Accounting Principles and Financial Management Regulation.
- Developed and implemented an innovative solution to add internal controls over the processing and approval of Journal Vouchers. This solution was recognized as a best practice and was adopted as the Navy business process standard.
- Implemented metrics to measure strength of the Commands Internal Controls Over Financial Reporting.
- Reported Financial Improvement and Audit Readiness Metrics to the Commander and SES leadership monthly.
- Lead teams in the planning and execution of Financial and IT audits conducted to improve Financial Management in accordance with the CFO Act.

**Business Resource Management,  
DP-343-04**

**October 2012 – March 2013**

Department of the Navy,  
Space and Naval Warfare Systems Command Headquarters (SPAWAR), San Diego, CA  
Led business process improvement and audit readiness development program for Command Business Financial Management community.

**Accomplishments:**

- Provided guidance to Financial Management community on the interpretation and application of audit readiness requirements as they related to their day-to-day processes.
- Developed training materials to put Financial Improvement and Audit Readiness compliance requirements in terms that could be understood by the program management and financial management communities.

**Lead Associate/Project Manager**

**October 2011 – October 2012**

Booz Allen Hamilton, San Diego, CA  
Led a newly established Financial Improvement and Audit Readiness business unit in support of federal government contracts.

**Accomplishments:**

- Implemented an integrated Plan of Action and Milestone for audit readiness activities, which was recognized as best of breed by the Assistant Secretary of the Navy Financial Management and Comptroller (ASN FM&C).

- Recommended and implemented process improvements to reduce the resources required to perform internal control testing activities by using computer assisted auditing techniques.

**Program Manager****May 2009 – October 2011**

INDUS Technology, San Diego, CA

Led a newly established Financial Improvement and Audit Readiness business unit in support of federal government contracts.

**Accomplishments:**

- Implemented metrics for defining efficiency, effectiveness and overall success of the team.
- Developed team leads in order to leverage their full range of skills and capabilities. Encouraged workforce diversity to create an atmosphere conducive to a high quality service.
- Proposed and executed an innovative approach to documenting internal control evaluation and testing for submission to Office of the Secretary of the Navy Staff. Which was adopted as a Navy Financial Improvement and Audit Readiness standard.
- Developed and implemented the command business process improvement effort which was later adopted and implemented as a major program across the Navy designed to standardize business processes and reduce variations, reducing risk and overall audit costs.
- Designed and developed an innovative, integrated Information Technology solution to support Command financial transaction processing during the transition to the new Enterprise Resource Planning (ERP) accounting system.
- Implemented advanced data analytics techniques and tools to drive business intelligence about existing internal controls and financial processes.

**Assistant Vice President, Information  
Technology Audit****October 2008 – May 2009**

LPL Financial, San Diego, CA

Responsible for planning, performance and reporting of Information Technology audits of the company's enterprise accounting and financial systems.

**Accomplishments:**

- Designed, proposed and implemented the companies inter-disciplinary integrated audit program to improve efficiency in meeting Sarbanes-Oxley 404 compliance requirements by increasing the external auditors reliance on internal audit test work performed reducing audit fees by 25%.
- Developed and implemented continuous control monitoring program using scripted computer assisted audit techniques, which resulted in a 76% reduction in risk over the prior year.
- Planned and executed risk based audits over IT assets and infrastructure.

**Internal Control Audit Manager****October 2006 – October 2008**

Control Solutions International, San Diego, CA

Responsible for the leading project teams in solving complex internal audit, risk management and regulatory compliance issues for private sector corporations.

**Accomplishments:**

- Proposed and implemented innovative alternative to standard Segregation of Duties controls in a resource constrained environment at Ford Motor Company. This solution mitigated the financial reporting risk, however required 33% fewer labor resources.
- Implemented an internal control framework to integrate business process controls with Information Technology controls, which increased efficiency in sustaining control environment with fewer manual controls and stronger risk mitigation.
- Analyzed existing processes to identify internal control activities already being performed at the business. Documented these existing processes and clearly identified them as internal controls, which reduced the need to implement new control activities to meet compliance requirements.
- Built awareness and support of Internal Audit function across the operational division of the corporation by demonstrating how internal control requirements helped them meet their own operational objectives.
- Discovered and reported on a fraudulent contracting scheme while performing evaluation at an international subsidiary of a U.S. Corporation.

**Senior Internal Auditor****March 2001 – October 2006**

Lockheed Martin Corporation, Bethesda, MD

Led remote project teams in the planning, execution and reporting of inter-disciplinary integrated audits across the corporation.

**Accomplishments:**

- Supported Enterprise Resource Planning system post implementation review to ensure the new accounting system had the necessary internal controls in place.
- Developed, implemented and maintained a resource loaded master schedule to manage the remotely located audit resources.
- Planned and executed quarterly Sarbanes-Oxley testing of the Internal Controls Over Financial Reporting used by the Chief Executives of the corporation to assert in the annual financial statements.
- Established key Internal Controls Over Financial Reporting and executed a program to sustain control environment through continuous self testing and reporting on status of controls.
- Discovered and reported on financial fraud occurring within a business unit of the corporation.

- Supported external Independent Public Accountants in conducting initial Sarbanes-Oxley Internal Controls Over Financial Reporting evaluations at the corporation. My contributions to the success of this effort were recognized in an Award of Excellence in 2004.

**References:**

Valerie Swartz [REDACTED]

David Worner [REDACTED]

Mona Samuels-Sego [REDACTED]

**Education:**

Master of Business Administration, University of Maryland, Adelphi, MD

Bachelor of Science – Finance, Virginia Tech, Blacksburg, VA

**Certifications:**

Certified Internal Auditor (CIA)

Certified Information Systems Auditor (CISA)

Certified In the Governance of Enterprise Information Technology (CGEIT)

Certified Internal Controls Auditor (CICA)

**Professional Development:**

Navy Senior Leadership Seminar, Naval Post Graduate School, Monterey, CA

Lockheed Martin Business Leadership Development Program, Bethesda, MD

Dr. Mona Samuels-Sego  
Space and Naval Warfare Systems Command (SPAWAR)  
Office of Inspector General  
4301 Pacific Highway, OT1, Code 014  
San Diego, CA 92110-3127

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January 27, 2015

Dear Ms. Byrne,

I am sending this correspondence to recommend Mr. John Skober as a candidate of the Audit Committee Public Member. John is the Financial Improvement and Audit Readiness (FIAR) Manager in charge of a staff of 20. The FIAR Branch's responsibilities are to improve internal controls and processes by analyzing supporting information that is most often used to manage the Department of Navy and facilitate the achievement of unqualified audit opinions on Department's financial statements.

John's supervision of testing, evaluations, opinions, findings, conclusions, and recommendations resulting from the FIAR efforts is of quality work. As part of SPAWAR's Inspector General Staff, I work directly with John and the FIAR Branch assessing the completeness and quality of work. He is an extremely valuable employee to this organization with extensive knowledge of Internal Controls. John also has 12 years of audit management experience in financial reporting, regulatory compliance, and IT.

I believe with his education, credentials, and background, John would be an asset to your organization. Please feel free to contact me for additional information.

Sincerely,

Mona Samuels-Sego



THE CITY OF SAN DIEGO

**City of San Diego – Audit Committee**  
**Application for Audit Committee Public Member Appointment**

*Candidate Summary Application Form*

Please provide brief summary information for the items below:

Applicant's Name: Alan Spencer	Business Affiliation: Acuity Consulting, Inc. (Owner)
Educational Background: CA State University - Sacramento (BS-Accountancy) Troy State University (MS - Management)	Audit-Related Experience: A total of 26 years of audit experience - Acuity Consulting (2002-Present) Morgan Franklin (2000-2002) Air Force Audit Agency (1989-2000)
Professional Credentials (CPA, CIA, or other financial or legal): CPA	Professional Audit or Financial Organization Memberships: American Institute of CPAs CA Board of Accountancy VA Board of Accountancy American Society of Military Comptrollers
Experience or Special Knowledge Pertaining to Audit-Related Matters: Governmental auditing	Civic or Community Experience (Committees, Boards, Commissions, etc.): None

Applicant Signature \_\_\_\_\_

Date \_\_\_\_\_

To submit your application, please complete and transmit:

1. This Summary Application Form,
2. The expanded Application Form beginning on the next page, and
3. A copy of your resume to:

The Office of the Independent Budget Analyst,  
 Attn: Lisa Byrne, 202 C Street, MS-3A, San Diego, CA 92101

If submitted by e-mail: e-mail to [sdiba@sandiego.gov](mailto:sdiba@sandiego.gov)

If submitted by fax: fax to (619) 236-6556

PLEASE FEEL FREE TO PROVIDE ADDITIONAL INFORMATION OR LETTERS OF ENDORSEMENT.  
 THANK YOU FOR YOUR INTEREST IN SERVING OUR CITY GOVERNMENT.

APPLICATION FORM  
PUBLIC AUDIT COMMITTEE MEMBER APPOINTMENT  
(San Diego Charter Section 39.1)

(If you need additional space to answer any of the following questions, you may attach additional pages.)

1. APPLICANT NAME

(Mr./Mrs./Ms.) First Alan Middle Bernard Last Spencer

Please list all other names that you have used in the past:

2. CURRENT ADDRESS

Address: [Redacted] [Redacted] CA [Redacted]  
Street City State Zip

In which Council District do you reside? Encinitas

3. PREVIOUS ADDRESSES

Please list all previous residences during the last 10 years.

Address: [Redacted] [Redacted] [Redacted] [Redacted]  
Street City State Zip

Address: [Redacted] [Redacted] [Redacted] [Redacted]  
Street City State Zip

Address: [Redacted] [Redacted] [Redacted] [Redacted]  
Street City State Zip

4. HOME CONTACT INFORMATION

Home Ph: [Redacted] Mobile Ph: [Redacted]

Home E-Mail Address: [Redacted]

5. WORK CONTACT INFORMATION

Work Ph: [Redacted] Mobile Ph: N/A

Work E-Mail Address: [Redacted]

**6. ORGANIZATIONS**

*Please list all organizations that you have been a member of during the last 10 years that are relevant to this appointment.*

Acuity Consulting, Inc.	Alexandria, VA	Audit
Organization	City/State	Type of Work
Morgan Franklin	Herndon, VA	Audit
Organization	City/State	Type of Work
Air Force Audit Agency	Wright Patterson AFB	Audit
Organization	City/State	Type of Work

**7. VOLUNTEER WORK**

*Please list all volunteer work that you have performed over the last 10 years that is relevant to this appointment.*

None		
Organization	City/State	Type of Work
Organization	City/State	Type of Work
Organization	City/State	Type of Work

**8. LICENSES OR CERTIFICATIONS**

*Please list all relevant licenses or certifications you hold, their numbers, whether you are in good standing, and whether the license is current.*

CA CPA	104425	Active	Yes
License Type	License Number	Current Standing	Current (Y/N)
VA CPA	26403	Active	Yes
License Type	License Number	Current Standing	Current (Y/N)
License Type	License Number	Current Standing	Current (Y/N)

**9. EDUCATION**

*Please list your High School/College/University/Other educational history.*

Troy State University	Masters	Mgmt
School	Degree	Major
California State University - Sacramento	Bachelors	Accountancy
School	Degree	Major
Sierra College	Associates	Liberal Arts
School	Degree	Major



**10. EMPLOYMENT HISTORY**

*Please list your employment history for the past 10 years.*

Acuity Consulting, Inc.		Finance and Management	
Employer		Type of Business	
Owner			
Title/Position			
Overall responsibility for firm and staff			
Duties			
6910 Richmond Hwy	Alexandria	VA	22306
Address Street	City	State	Zip
703-739-1091	www.teamacuity.com		
Phone Number	Website		
21 Mar 2002- Present	N/A		
Start Date	End Date	Reason for Leaving	

Employer		Type of Business	
Title/Position			
Duties			
Address Street	City	State	Zip
Phone Number	Website		
Start Date	End Date	Reason for Leaving	

Employer		Type of Business	
Title/Position			
Duties			
Address Street	City	State	Zip
Phone Number	Website		
Start Date	End Date	Reason for Leaving	

**11. CHARTER REQUIRED QUALIFICATIONS**

*San Diego Charter Section 39.1 says, "Public members of the Audit Committee shall possess the independence, experience and technical expertise necessary to carry out the duties of the Audit Committee. This expertise includes but is not limited to knowledge of accounting, auditing and financial reporting. The minimum professional standards for public members shall include at least 10 years of experience as a certified public accountant or as a certified internal auditor, or 10 years of other professional financial or legal experience in audit management."*

*Please explain how you meet the above Charter-required qualifications. Reference any relevant experience or certifications/credentials that would support your candidacy to serve on the Audit Committee. You may alternatively attach a cover letter to respond to this question.*

**12. CURRENT ELECTED OR APPOINTMENT POSITIONS**

*Do you currently or have you ever served in any elected or appointed office or on any local, state, or federal government board, commission, or committee? If yes, please provide information request below.*

No

*If your answer is no, please continue to next question.*

Entity	Position	From/To
Entity	Position	From/To
Entity	Position	From/To

**13. RELATIONSHIPS AND/OR RELATIVES**

*To the best of your knowledge, do you have a spouse, registered domestic partner, or other relative who is currently an employee or appointee of the City of San Diego? If yes, please provide this person's name and relationship to the City of San Diego.*

No

*If your answer is no, please continue to next question.*

**14. AFFILIATIONS**

*To the best of your knowledge, have you ever been affiliated (as a director, officer, partner, trustee, employee, owner, advisor, or consultant) with any institution, organization, or business entity that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**15. FINANCIAL HOLDINGS/PROPERTY**

*To the best of your knowledge, do you have financial holdings in or receive income from any source or own real property or personal property that might present a potential conflict of interest or the appearance of a conflict of interest with your requested appointment? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**16. DISCIPLINARY ACTIONS**

*Have you ever been disciplined or cited for a breach of ethics or unprofessional conduct or been the subject of a complaint to any court, administrative agency, professional association, disciplinary committee, or other professional group? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**17. CIVIL LITIGATION OR ADMINISTRATIVE PROCEEDING**

*In the last 10 years, have you been a party to any civil litigation or administrative proceeding as a plaintiff, defendant, petitioner, or respondent that is relevant to this appointment? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**18. VIOLATION OF A CRIMINAL LAW OR ORDINANCE**

*To the best of your knowledge, are you currently under federal, state, or local investigation for possible violation of a criminal law or ordinance? If yes, please explain.*



No

*If your answer is no, please continue to next question.*

**19. TAX LIEN/COLLECTION PROCEEDINGS**

*Has a tax lien or other collection proceeding ever been instituted against you by federal, state, or local authorities? If yes please provide the date, a brief description of the events leading to the proceedings, and whether the matter has been resolved.*



No

*If your answer is no, please continue to next question.*

**20. RESUME/REFERENCES**

*Please attach your resume, provide the names and telephone numbers of 3 references who are familiar with your qualifications as they relate to this appointment (business and/or personal associates), and any additional information that you believe relevant to the position for which you are applying.*

### ADDITIONAL INFORMATION

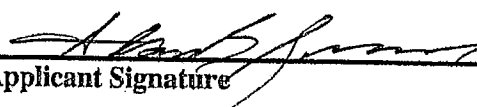
My responses and attachments to this application are full, true, and correct to the best of my knowledge. I understand that I may be disqualified from consideration if I knowingly make false statements on this application or omit material information. As part of its screening process, the City may thoroughly investigate my background, including, but not limited to, my educational record, financial credit, employment history, military service, and criminal history, and make any other inquiries it deems necessary in considering my application for appointment.

I understand that some information related to my application may be subject to disclosure under the California Public Records Act. However, the City will protect the confidentiality of the information to the extent permitted under applicable law.

I authorize any business, institution, or organization to release any records sought by the City in connection with my application.

I release the City, its officers, agents, and employees and all individuals, organizations, educational institutions, and employers from all liability in responding to or providing writings or other communications in connection with my application.

I may elect to withdraw from the appointment process at any time.

  
Applicant Signature

11/28/15  
Date

Thank you for your interest in serving the City of San Diego.

(3-1\*,06)

## Spencer - References

Names	Phone Number
James E. Short	[REDACTED]
Mona Curry	[REDACTED]
Richard Yen	[REDACTED]
Peter Look	[REDACTED]

## Alan Spencer, CPA

### Summary of Qualifications

- Provided audit partner oversight of the Financial Statement Audit for the Defense Information Systems Agency (DISA) Working Capital Fund (WCF), and General Fund (GF) financial statement audits
- 26 years of experience related to audit or audit readiness, 24 years of government experience, and 20 years of specific federal government financial statement audit experience
- Worked on one of the first CFO Act audits after passage of the CFO Act in 1990
- Directs a company of approximately 65 professionals, including CPAs, auditors, financial managers, program managers, and acquisition professionals; ensures quality and successful delivery of all client deliverables
- Extensive experience in federal financial management and federal financial statement audits
- Provides strategic leadership of overall company operations to achieve long-term growth and profitability. Duties include strategic corporate management, strategic business development, key personnel recruitment, and development of overall company goals, budgets, and policies

<b>Education</b>
<b>Troy State University</b>
• Date of Graduation: 1996
• Degree: M.S., Management
<b>California State University</b>
• Date of Graduation: 1992
• Degree: B.S., Accountancy
<b>Clearances(s)</b>
• Top Secret
<b>Certifications</b>
• Certified Public Accountant (CPA) – Washington DC, Virginia, California, Ohio
<b>Professional Memberships</b>
• American Institute of Certified Public Accountants (AICPA)
• American Society of Military Comptrollers (ASMC)
• Association of Government Accountants (AGA)
• Institute of Internal Auditors (IIA)

### Relevant Professional Experience

Acuity Consulting, Inc.

Mar 2002 – Present

**Managing Partner:** Has overall responsibility for all of Acuity's ongoing audit and audit readiness efforts, including:

- **Office of the Inspector General (OIG), Department of Defense (DoD) financial statement audit contract:**
  - Assessed the reliability of the financial statement line item or statement that an entity asserted as being ready for audit
  - Performed audit work for an opinion of the condition of an entity's financial statement line or an opinion on the fairness of the presentation of the information in the financial statements
- **Defense Advanced Research Projects Agency (DARPA) audit readiness contract:**
  - Identified obstacles that would prevent DARPA from obtaining an unqualified audit opinion and prepared improvement plans with solutions that had measurable outcomes for overcoming those obstacles
  - Validated that the corrective actions had effectively overcome identified deficiencies and determined if sufficient controls and transaction information were available to support management's assertion that the line or statement was ready for audit
- **Defense Technical Information Center (DTIC) audit readiness contract:**
  - Identified obstacles that would prevent DTIC from obtaining an unqualified audit opinion and prepared improvement plans with solutions that had measurable outcomes for overcoming those obstacles
  - Validated that the corrective actions had effectively overcome identified deficiencies and determined if sufficient controls and transaction information was available to support management's assertion that the line or statement was ready for audit

- **Military Retirement Fund (MRF) audit contract:**
  - Assessed the reliability of the financial statement line item or statement that the entity asserted as being ready for audit
  - Performed audit work for an opinion of the condition of the entity's financial statement line item or an opinion on the fairness of the presentation of the information in the financial statements
- **Defense Information Systems Agency (DISA) contracts:**
  - **Validation:** Served as Audit Partner on the DISA Validation project. Project objective were to determine the agency's readiness to withstand the rigors of a financial statement audit. Responsible for overseeing overall project execution.
  - **WCF audit and GF audit:** Performed the audit work for an opinion on DISA's financial statements.
- **Performance and delivery of an OIG DoD - SAS 70/88 (SASAE 16) review contract:**
  - Provided Defense Civilian Pay System (DCPS) user organizations and their auditors information about the service organizations' (DFAS and DISA) internal control environment by performing a detailed examination of information technology and related processes
  - Determined whether the financial management system substantially complied with the Federal Financial Management Improvement Act (FFMIA)
- **Establishment of an internal management control program for the Defense Intelligence Agency – Acquisition Executive and Financial Executive:**
  - Helped to ensure that resources were used in a way consistent with the organizations' missions
  - Assessed internal controls, including analysis of current processes, procedures, and organizational climate
  - Provided a report with recommendations for improving the accountability and effectiveness of its programs

Morgan Franklin

Nov 2000 – Aug 2002

Supported Concert Communications during their audit by PricewaterhouseCoopers (PwC). Responsibilities included ensuring PwC received the necessary documentation to test and sign off on the company's balance sheet. Ensured fixed asset accounts were properly supported and would be able to pass audit tests. Helped close Concert Communications' accounting books by separating asset and liability accounts of the parent companies (i.e., AT&T and British Telecommunications).

Air Force Audit Agency

Jan 1989 – Nov 2000

Performed economy and efficiency audits for the Air Force Audit Agency. Overall responsibilities included performing audit and advisory services for senior Air Force management to develop and implement timely and economical business solutions. Also managed multi-site audits of Air Force support activity functions and single-site acquisition category-one programs utilizing complex data analysis techniques to identify systemic inefficiencies.

- Wrote and applied detailed audit programs.
- Prepared detailed working papers, summarized audit results, wrote audit reports, and briefed general officers on audit results.
- All audit work was performed and met General Accounting Office (GAO) Yellow Book standards.