



THE CITY OF SAN DIEGO

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## OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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**Date Issued:** November 3, 2015

**IBA Report Number:** 15-40

**City Council Meeting Date:** November 16, 2015

**Item Number:** TBD

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# 2016 Appointment of Audit Committee Public Member

## 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 three 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." 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.

For calendar year 2015, the two appointed City Council members on the Audit Committee are Councilmember Sherman (chair) and Councilmember Zapf. Prior to the start of calendar year 2016, the City Council will appoint or re-appoint two Councilmembers to the Audit Committee. The public members include Karley Schreiner, Ricardo Valdivia, and Thomas Hebrank, whose current four-year terms expire January 2016, January 2017, and January 2019 respectively.

The City Charter requires that public member candidates be reviewed and recommended for City Council appointment consideration 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 (who are 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 during a publicly held meeting, 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.

#### Process for the 2016 Public Member Appointment

As stated previously, 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 for the January 2016 vacancy began in August 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 applicants in the most recent appointment process.
- Outreach to the AICPA, CalCPA and the Institute of Internal Auditors.
- Requesting candidate identification assistance from City Councilmember offices and others in the City.

Three individuals submitted applications for the 2016 appointment. As it turns out, all three of these individuals had previously submitted applications for the 2015 vacancy and were therefore vetted by the screening committee on March 4, 2015, in preparation for the 2015 public member appointment.

All screening committee members were in attendance at the March 4 meeting, where they determined the three 2016 applicants (and three others) are qualified candidates, unanimously recommending the City Council consider them for appointment to the Audit Committee vacancy. Since the three 2016 candidates have already been determined qualified and been recommended for Council consideration by the screening committee, the City Attorney's Office has advised that a subsequent screening committee meeting and vote on candidate qualifications/recommendations is not necessary.

The three candidates for the 2016 appointment that were previously determined qualified and were recommended for consideration for appointment to the Audit Committee vacancy are the following individuals:

- Rodney Greek
- John Skober
- Alan Spencer

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. Candidate application forms and resumes are attached to this report (certain personal information has been redacted to protect candidate privacy).

#### 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.

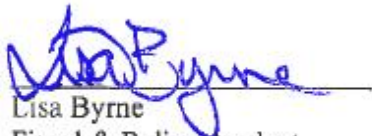
In addition, under City Council Policy 000-13, it is the intent of the Council that appointees be residents of the City of San Diego. If, however, a candidate is a resident of San Diego County, but not the City of San Diego, and is uniquely qualified to serve, then the Council may make a conscious exception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

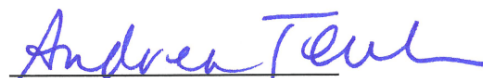
## CONCLUSION

In accordance with the City Charter, a qualified screening committee has reviewed applications and recommended three qualified candidates who meet eligibility requirements for Council consideration. At the City Council meeting on November 16, 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 November 16<sup>th</sup>, the new member will be able to participate in the first scheduled Audit Committee meeting in 2016. The IBA recommends the City Council appoint one of the three qualified candidates at the Council meeting on November 16<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 first Audit Committee meeting in 2016.

Lastly, we would like to thank Ms. Karley Schreiner for her service to the City as an Audit Committee public member over her four-year term. Her contributions to the Committee and the CAFR process have been invaluable.

  
Lisa Byrne  
Fiscal & Policy Analyst

  
APPROVED: Andrea Tevlin  
Independent Budget Analyst

### Attachments:

- 1. Candidate Application – Rodney Greek
- 2. Candidate Application – John Skober
- 3. Candidate Application – Alan Spencer



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**Application for Audit Committee  
Public Member Appointment**

*(This is a fill-in PDF form.)*

If you need additional space to answer any of the following questions, please provide the information in an attachment.

Section A - General Information	
Title	
<input checked="" type="checkbox"/> Mr.	<input type="checkbox"/> Ms.
Name (last, first, middle)	
Greek, Rodney James	
List All Other Names You Have Used in the Past	
Email Address	
[Redacted]	
Primary Telephone	
Number: [Redacted]	Specify Type: <input checked="" type="checkbox"/> Mobile <input type="checkbox"/> Work <input type="checkbox"/> Home
Alternate Telephone (optional)	
Number: [Redacted]	Specify Type: <input type="checkbox"/> Mobile <input checked="" type="checkbox"/> Work <input type="checkbox"/> Home
Current Address (number, street, city, state, ZIP code)	
[Redacted]	
List All Previous Residences During the Past 5 Years (number, street, city, state, ZIP code)	
NA	

**APPLICATION SUBMISSION**

To submit your application, please complete and transmit the following information to the office listed below.

1. All 8 pages of the completed and signed application form.
2. A copy of your resume.
3. Copies of any licenses or certifications referenced in your application or resume, and
4. Any additional information you believe relevant to your application.

Office of the Independent Budget Analyst (IBA)  
 Attn: Lisa Byrne, 202 C Street, MS-3A, San Diego, CA 92101  
 If submitted by e-mail: e-mail to [sdiba@sanidiego.gov](mailto:sdiba@sanidiego.gov) (see NOTE below)  
 If submitted by fax: fax to (619) 236-6556

**NOTE:** To send your application as a PDF by email, print the completed fill-in form and manually sign the signature areas (do not use an electronic signature). Then scan the signed application, resume, and other required documents; and attach the scanned PDF to an email with a subject line of "Confidential Audit Committee Application".

\*\*\*Your application is deemed submitted when you receive an acknowledgement from the IBA.\*\*\*



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<b>Section B - Licenses or Certifications Relevant to the Position</b>			
Type	Issuing State/Entity	License #	Date of Issue/Expiration Date
CPA	CA	75279	May 15, 1993/April 2016
CPFO	GFOA	578	Fall 2014/NA
<b>Section C - Education (College/University or Other Educational History)</b>			
School	Degree	Major	Year Earned
San Diego State University	BS	Bus Admin/Accounting	1991
<b>Section D - Civic/Community/Volunteer Experience Over Past 5 Years</b>			
Organization Name	City/State	Activity/Type of Work	Dates: From/To
GFOA	US/Canada	Econ Dev & Captl Planning Comm	2014/current
CA/NV AWWA	CA/NV	Division Chair	2008-2010
Little League	Encinitas, CA	Business Mgr	1998-1999
Pop Warner	San Marcos, CA	Board Treasurer	1995-1996
<b>Section E - Professional/Other Relevant Organizations Over Past 5 Years</b>			
Organization Name	City/State	Activity/Type of Work	Dates: From/To
CSMFO	San Diego, CA	Member	2011-current
<b>Section F - Three References Familiar With Your Qualifications for This Appointment</b>			
Reference Name	Your Association With Reference	Telephone Number	
Lisa Marie Harris	Supervisor	[REDACTED]	
Dave Shank	Co-worker	[REDACTED]	
Mark Toothacre	Friend	[REDACTED]	



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<b>Section C - Employment History Over Past 10 Years</b>		
<b>Employer Name</b> San Diego County Water Authority	<b>Type of Business</b> Water Wholesaler - Special District	
<b>Title/Position</b> Controller		
<b>Duties</b> Manage Accounting section, Pension Plan Administrator, QSAJPA Alternate Treasurer		
<b>Employer Telephone Number</b> [REDACTED]	<b>Employer Website</b> www.sdcwa.org	
<b>Employer Address (number, street, city, state, ZIP code)</b> 4677 Overland Ave., San Diego, CA 92123		
<b>Start Date</b> Jan 2011 - Current	<b>End Date</b>	<b>Reason for Leaving</b> NA
<b>Employer Name</b> Santa Margarita Water District	<b>Type of Business</b> Retail Water Agency - Special District	
<b>Title/Position</b> Director of Finance		
<b>Duties</b> Manage all areas of Finance		
<b>Employer Telephone Number</b> (949) 459-6400	<b>Employer Website</b> www.smwd.com	
<b>Employer Address (number, street, city, state, ZIP code)</b> 26111 Antonio Parkway, Santa Margarita, CA 92688		
<b>Start Date</b> April 2010 - Nov 2010	<b>End Date</b>	<b>Reason for Leaving</b> Accepted position at SDCWA
<b>Employer Name</b> City of San Diego	<b>Type of Business</b> City	
<b>Title/Position</b> Deputy Director of Finance for Public Utilities Department		
<b>Duties</b> Manage all areas of Finance and Information Systems		
<b>Employer Telephone Number</b> (619) 515-3516	<b>Employer Website</b> www.sandiego.gov	
<b>Employer Address (number, street, city, state, ZIP code)</b> 9192 Topax Way, San Diego, CA 92123		
<b>Start Date</b> Nov 2008 - April 2010	<b>End Date</b>	<b>Reason for Leaving</b> Accepted position at SMWD



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<b>Section C - Employment History Over Past 10 Years (Continued)</b>		
Employer Name	Type of Business	
City of Carlsbad	City	
Title/Position		
City Auditor		
Duties		
Performed role of Auditor		
Employer Telephone Number	Employer Website	
(760) 602-2440	www.carlsbadca.gov	
Employer Address (number, street, city, state, ZIP code)		
1635 Faraday Ave., Carlsbad CA 92008		
Start Date	End Date	Reason for Leaving
Sept 2006 - Nov 2006		Accepted Position at City of San Diego
<b>Section III - Charter-Required Qualifications</b>		
<p>Please explain how you meet the Charter-required qualifications described below. Reference any relevant experience, licenses, or certifications/credentials that support your candidacy to serve on the Audit Committee. You may alternatively attach a cover letter to respond to this question.</p> <p>San Diego City Charter Section 89.1 states, "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."</p> <p>I have been a CPA for over 17 years. I have over 25 years of progressive experience in various public agencies. I have been in Supervision and management for over 15 years and managed teams as small as 3 individuals and as large as 80. I am active in my profession. I have a history of volunteerism and a passion for my work in Government Accounting and Auditing.</p>		





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Section I - Elected or Appointed 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, committee, or other elected or appointed position?		
<input checked="" type="checkbox"/> Yes (If yes, provide information below.) <input type="checkbox"/> No		
Entity	Position	Dates: From/To
QSAJPA	Alternate Treasurer	Jan 2011 - Current
Entity	Position	Dates: From/To
Entity	Position	Dates: From/To
Entity	Position	Dates: From/To
Section J - Relationships/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?		
<input checked="" type="checkbox"/> Yes (If yes, provide information below.) <input type="checkbox"/> No		
Name	Position With City	Relationship to You
Ryan Greek	Engineer	Son
Name	Position With City	Relationship to You
Name	Position With City	Relationship to You
Name	Position With City	Relationship to You
Section K - Affiliations		
To the best of your knowledge, are you currently, or 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 an actual, potential, or apparent conflict of interest should you be appointed? An example would include, but not be limited to, a contract with the City.		
<input type="checkbox"/> Yes (If yes, please explain below.) <input checked="" type="checkbox"/> No		



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**Section L - Financial Holdings and 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 an actual, potential, or apparent conflict of interest should you be appointed?

Yes (If yes, please explain below.)

No

**Section M - Disciplinary Actions**

Have you ever been disciplined or cited for a breach of ethics or unprofessional conduct in any court, administrative agency, professional association, disciplinary committee, or other professional group?

Yes (If yes, please explain below.)

No

**Section N - Civil Litigation or Administrative Proceeding**

In the last 10 years, have you been a party in any capacity in any civil litigation or administrative proceeding that is relevant to this appointment?

Yes (If yes, please explain below.)

No



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Section O - Tax Lien/Collection Proceedings	
Has a local, state, or federal agency or authority ever placed a tax lien or filed any other collection proceeding against you?	
<input type="checkbox"/> Yes (If yes, please explain below.)	<input checked="" type="checkbox"/> No
Please provide the date, a brief description of the events leading to the proceedings, and whether the matter has been resolved.	

I CERTIFY that 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 or misleading statements on this application or omit material information.

I AUTHORIZE the City of San Diego through its elected officials, officers, employees, agents, and representatives, hereinafter referred to as the "City," to obtain a consumer credit report; to investigate my current/past employment, references, education records, and military records; to perform a background check into any criminal history; and to make any other inquiries that may be needed to arrive at an appointment decision. Further, 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 listed as a reference on my application from all liability claims or damages that may result to me on account of compliance or any attempts to comply with this authorization by any person or party.

I UNDERSTAND and ACKNOWLEDGE the following:

- Nothing in this application constitutes an express or implied contract for employment with the City of San Diego;
- 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 permissible under applicable law;
- I may elect to withdraw from the appointment process at any time.

Signature of Applicant 		Date 09/15/15
Date of Birth 	Social Security Number 	CA Driver's License Number 

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



THE CITY OF SAN DIEGO

FAIR CREDIT REPORTING ACT  
CANDIDATE DISCLOSURE AND AUTHORIZATION

DISCLOSURE

As a condition of your consideration for appointment to the Audit Committee for the City of San Diego ("City"), the City may obtain a consumer report. Such a report may include information about your credit worthiness, credit standing, credit capacity, character, general reputation, personal characteristics and mode of living.

Pursuant to the California Labor Code, the City may obtain a consumer credit report about you because you are seeking appointment to a City position that involves access to confidential or proprietary information and has oversight responsibility regarding the City's auditing, internal controls and other financial or business practices required by the City Charter.

The Consumer Reporting Agency that will prepare and process the report(s) is:

Experian, P.O. Box 2002, Allen, TX 75013  
1 888 EXPERIAN (1-888-397-3742)

I request a free copy of the consumer credit report obtained by the City.

AUTHORIZATION

I, *[enter name to the right]* Rodney J Greek, authorize the City, including its elected and administrative officials and employees, to obtain a consumer report about me. I understand that the City will use the consumer report to evaluate my creditworthiness or similar characteristics. I also authorize the City to obtain background information including employment, licensing and education verifications, social security verification, criminal and civil history, tax lien/collections proceedings, personal interviews, DMV records, any other public records and any other information bearing on my credit standing, credit capacity, character, general reputation, personal characteristics and trustworthiness. Further, I understand that if any information contained in my consumer report is used, wholly or partly, in making an adverse decision regarding my fitness for appointment to the Audit Committee, before making the adverse action, the City will provide me with a copy of the report and a description in writing of my rights under the law.

Signature of Applicant

A handwritten signature in black ink, appearing to read "Rodney J. Greek".

Date

09/15/15

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

I am a Certified Public Accountant with over twenty five (25) 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**

2011-2015	<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



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## Application for Audit Committee Public Member Appointment

*(This is a fill-in PDF form.)*

If you need additional space to answer any of the following questions, please provide the information in an attachment.

<b>Section A: General Information</b>			
Title			
<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Ms.			
Name <i>(last, first, middle)</i>			
Skober, John, J.			
List All Other Names You Have Used in the Past			
Email Address			
[REDACTED]			
Primary Telephone			
Number:	[REDACTED]	Specify Type:	<input checked="" type="checkbox"/> Mobile <input type="checkbox"/> Work <input type="checkbox"/> Home
Alternate Telephone (optional)			
Number:	[REDACTED]	Specify Type:	<input type="checkbox"/> Mobile <input checked="" type="checkbox"/> Work <input type="checkbox"/> Home
Current Address <i>(number, street, city, state, ZIP code)</i>			
[REDACTED]			
List All Previous Residences During the Past 5 Years <i>(number, street, city, state, ZIP code)</i>			
<b>APPLICATION SUBMISSION</b>			
To submit your application, please complete and transmit the following information to the office listed below:			
1. All 8 pages of the completed and signed application form.			
2. A copy of your resume.			
3. Copies of any licenses or certifications referenced in your application or resume, and			
4. Any additional information you believe relevant to your application.			
Office of the Independent Budget Analyst (IBA)			
Attn: Lisa Byrne, 202 C Street, MS 3A, San Diego, CA 92101			
If submitted by e-mail, e-mail to <a href="mailto:sdiba@sandiego.gov">sdiba@sandiego.gov</a> (see NOTE below)			
If submitted by fax, fax to (619) 236-6556			
<b>NOTE:</b> To send your application as a PDF by email, print the completed fill-in form and manually sign the signature areas (do not use an electronic signature). Then scan the signed application, resume, and other required documents, and attach the scanned PDF to an email with a subject line of "Confidential Audit Committee Application".			
***Your application is deemed submitted when you receive an acknowledgement from the IBA.***			



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**Section B - Licenses or Certifications Relevant to the Position**

Type	Issuing State/Entity	License #	Date of Issue/Expiration Date
Certified Internal Auditor	Institute of Internal Auditors	59561	5/1/2006 12/31/2015
Certified Information Systems Auditor	Information Systems Audit and Control Association	0862951	3/13/2008 12/31/2015

**Section C - Education (College/University or Other Educational History)**

School	Degree	Major	Year Earned
Virginia Polytechnical Institute	BS	Finance-Risk Management	2002
University of Maryland	Masters	Business Administration	2006

**Section D - Civic/Community/Volunteer Experience Over Past 5 Years**

Organization Name	City/State	Activity/Type of Work	Dates: From/To	
Pacific Beach Planning Board	San Diego, CA	Community Planning Board	4/2012	3/2014
Civilian Morale Wellness & Recreation Committee	San Diego, CA	Civil Service MWR	2013	2014

**Section E - Professional/Other Relevant Organizations Over Past 5 Years**

Organization Name	City/State	Activity/Type of Work	Dates: From/To	
American Society of Military Comptrollers	San Diego, CA	Comptroller Association	2009	2015

**Section F - Three References Familiar With Your Qualifications for This Appointment**

Reference Name	Your Association With Reference	Telephone Number
Valerie Swartz	Prior Colleague - Lockheed Martin	[REDACTED]
David Wornor	Prior Colleague - Client	[REDACTED]
Mona Samuels-Sego	Current Colleague - Office of Inspector General	[REDACTED]
Steve Dunn	SPAWAR Comptroller - SES Director	[REDACTED]



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Section C - Employment History Over Past 10 Years		
Employer Name	Type of Business	
Department of Navy Space and Naval Warfare Systems Command	Federal Government - DOD	
Title/Position		
Financial Analysis and Audit Branch Chief		
Duties		
Direct financial risk management, internal control and compliance efforts across the organization		
Employer Telephone Number	Employer Website	
[REDACTED]	http://www.spawar.navy.mil/	
Employer Address (number, street, city, state, ZIP code)		
4301 Pacific Highway, San diego, CA 92110		
Start Date	End Date	Reason for Leaving
10/2012		Present
Employer Name	Type of Business	
Booz Allen Hamilton	Government Consulting	
Title/Position		
Lead Associate / Project Manager		
Duties		
Manage contracted audit team in conducting process improvement and internal control testing and evaluation		
Employer Telephone Number	Employer Website	
(619) 725-6500	www.boozallen.com	
Employer Address (number, street, city, state, ZIP code)		
1515 Murray Canyon Rd, San diego, CA 92108		
Start Date	End Date	Reason for Leaving
9/2012		10/2012 - promotion to civil service
Employer Name	Type of Business	
INDUS Technology		
Title/Position		
Program Manager		
Duties		
Lead multiple contracts in support of SPAWAR to perform financial analysts and auditors in performing data cleansing/migration and internal audit activities.		
Employer Telephone Number	Employer Website	
(619) 299-2555	www.industechology.com	
Employer Address (number, street, city, state, ZIP code)		
2243 San Diego Ave, San Diego, CA, 92110		
Start Date	End Date	Reason for Leaving
05/2009	09/2012	Promotion/Growth





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Section G - Employment History Over Past 10 Years (Continued)		
Employer Name	Type of Business	
Control Solutions International	Consulting	
Title/Position		
Audit Manager		
Duties		
Manage resources and efforts in evaluating financial and IT controls across private sector organizations to ensure compliance with Sarbanes Oxley requirements.		
Employer Telephone Number	Employer Website	
(800) 558-7567		
Employer Address (number, street, city, state, ZIP code)		
High Bluff Drive, San Diego, CA		
Start Date	End Date	Reason for Leaving
10/2006	10/2008	Growth
Section H - Charter Required Qualifications		
<p>Please explain how you meet the Charter-required qualifications described below. Reference any relevant experience, licenses, or certifications/credentials that support your candidacy to serve on the Audit Committee. You may alternatively attach a cover letter to respond to this question.</p> <p>San Diego City Charter Section 89.1 states, "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."</p> <p>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 (FIMFIA), Federal Information Systems Controls Audit Manual (FISCAM), Federal Audit Manual (FAM), Defense Federal Acquisition Regulation Supplement (DFARS), Managers Internal Control (MIC). Subject Matter Expert in the area of accounting, auditing, internal controls and business process analysis to improve efficiency and effectiveness in meeting operational objectives.</p>		



THE CITY OF SAN DIEGO

**Section I: Elected or Appointed 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, committee, or other elected or appointed position?

Yes (If yes, provide information below.)  No

Entity	Position	Dates: From/To

**Section J: Relationships/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?

Yes (If yes, provide information below.)  No

Name	Position With City	Relationship to You

**Section K: Affiliations**

To the best of your knowledge, are you currently, or 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 an actual, potential, or apparent conflict of interest should you be appointed? An example would include, but not be limited to, a contract with the City.

Yes (If yes, please explain below.)  No



THE CITY OF SAN DIEGO

**Section B - Financial Holdings and 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 an actual, potential, or apparent conflict of interest should you be appointed?

Yes *(If yes, please explain below.)*       No

**Section M - Disciplinary Actions**

Have you ever been disciplined or cited for a breach of ethics or unprofessional conduct in any court, administrative agency, professional association, disciplinary committee, or other professional group?

Yes *(If yes, please explain below.)*       No

**Section N - Civil Litigation or Administrative Proceeding**

In the last 10 years, have you been a party in any capacity in any civil litigation or administrative proceeding that is relevant to this appointment?

Yes *(If yes, please explain below.)*       No



THE CITY OF SAN DIEGO

Section C - Tax Lien/Collection Proceedings	
Has a local, state, or federal agency or authority ever placed a tax lien or filed any other collection proceeding against you?	
<input type="checkbox"/> Yes (If yes, please explain below.)	<input checked="" type="checkbox"/> No
Please provide the date, a brief description of the events leading to the proceedings, and whether the matter has been resolved.	

I CERTIFY that 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 or misleading statements on this application or omit material information.

I AUTHORIZE the City of San Diego through its elected officials, officers, employees, agents, and representatives, hereinafter referred to as the "City," to obtain a consumer credit report; to investigate my current/past employment, references, education records, and military records; to perform a background check into any criminal history; and to make any other inquiries that may be needed to arrive at an appointment decision. Further, 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 listed as a reference on my application from all liability claims or damages that may result to me on account of compliance or any attempts to comply with this authorization by any person or party.

I UNDERSTAND and ACKNOWLEDGE the following:

- Nothing in this application constitutes an express or implied contract for employment with the City of San Diego;
- 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 permissible under applicable law;
- I may elect to withdraw from the appointment process at any time.

Signature of Applicant	Date
SKOBER, JOHN, J. III <small>Digitally signed by SKOBER, JOHN, J. III DN: cn=SKOBER, JOHN, J. III, ou=City of San Diego, o=City of San Diego, email=jskober@cityofsandiego.gov</small>	08/25/15
Date of Birth	Social Security Number
[REDACTED]	[REDACTED]
	CA Driver's License Number
	[REDACTED]

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



THE CITY OF SAN DIEGO

**FAIR CREDIT REPORTING ACT  
CANDIDATE DISCLOSURE AND AUTHORIZATION**

DISCLOSURE

As a condition of your consideration for appointment to the Audit Committee for the City of San Diego ("City"), the City may obtain a consumer report. Such a report may include information about your credit worthiness, credit standing, credit capacity, character, general reputation, personal characteristics and mode of living.

Pursuant to the California Labor Code, the City may obtain a consumer credit report about you because you are seeking appointment to a City position that involves access to confidential or proprietary information and has oversight responsibility regarding the City's auditing, internal controls and other financial or business practices required by the City Charter.

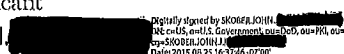
The Consumer Reporting Agency that will prepare and process the report(s) is:

Experian, P.O. Box 2002, Allen, TX 75013  
1 888 EXPERIAN (1-888-397-3742)

I request a free copy of the consumer credit report obtained by the City.

AUTHORIZATION

I, *[enter name to the right]* John Skober, authorize the City, including its elected and administrative officials and employees, to obtain a consumer report about me. I understand that the City will use the consumer report to evaluate my creditworthiness or similar characteristics. I also authorize the City to obtain background information including employment, licensing and education verifications, social security verification, criminal and civil history, tax lien/collections proceedings, personal interviews, DMV records, any other public records and any other information bearing on my credit standing, credit capacity, character, general reputation, personal characteristics and trustworthiness. Further, I understand that if any information contained in my consumer report is used, wholly or partly, in making an adverse decision regarding my fitness for appointment to the Audit Committee, before making the adverse action, the City will provide me with a copy of the report and a description in writing of my rights under the law.

Signature of Applicant SKOBER.JOHN.J.III. 	Date 08/25/15
--	------------------

Digitally signed by SKOBER.JOHN.J.III.  
DN: cn=US, email=S. Skober@cityofsan-diego.gov, ou=FCR, ou=USM,  
c=US, email=S. Skober@cityofsan-diego.gov, ou=FCR, ou=USM,  
date=2015.08.25 16:37:16 -0700

## 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 Audit Branch 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 Flag/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 latter 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.
- Planed 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.

**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

## Application for Audit Committee Public Member Appointment

*(This is a fill-in PDF form.)*

If you need additional space to answer any of the following questions, please provide the information in an attachment.

<b>Section A - General Information</b>	
Title	
<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Ms.	
Name <i>(last, first, middle)</i> Spencer, Alan Bernard	
List All Other Names You Have Used in the Past	
Email Address [REDACTED]	
Primary Telephone	
Number: [REDACTED]	Specify Type: <input checked="" type="checkbox"/> Mobile <input type="checkbox"/> Work <input type="checkbox"/> Home
Alternate Telephone (optional)	
Number: [REDACTED]	Specify Type: <input type="checkbox"/> Mobile <input type="checkbox"/> Work <input checked="" type="checkbox"/> Home
Current Address <i>(number, street, city, state, ZIP code)</i> [REDACTED]	
List All Previous Residences During the Past 5 Years <i>(number, street, city, state, ZIP code)</i>	
<b>APPLICATION SUBMISSION</b>	
To submit your application, please complete and transmit the following information to the office listed below.	
<ol style="list-style-type: none"> <li>1. All 8 pages of the completed and signed <u>application form</u>,</li> <li>2. A copy of your <u>resume</u>,</li> <li>3. Copies of any <u>licenses or certifications</u> referenced in your application or resume, and</li> <li>4. Any additional information you believe relevant to your application.</li> </ol>	
Office of the Independent Budget Analyst (IBA) Attn: Lisa Byrne, 202 C Street, MS-3A, San Diego, CA 92101 <b>If submitted by e-mail: e-mail to <a href="mailto:sdiba@sanidiego.gov">sdiba@sanidiego.gov</a> (see NOTE below)</b> If submitted by fax: fax to (619) 236-6556	
<b>NOTE:</b> To send your application as a PDF by email, print the completed fill-in form and manually sign the signature areas (do not use an electronic signature). Then scan the signed application, resume, and other required documents; and attach the scanned PDF to an email with a subject line of "Confidential Audit Committee Application".	
<b>***Your application is deemed submitted when you receive an acknowledgement from the IBA.***</b>	



**THE CITY OF SAN DIEGO**

**Section B - Licenses or Certifications Relevant to the Position**

Type	Issuing State/Entity	License #	Date of Issue/Expiration Date
CPA	CA	104425	3/16/09 12/31/15
CPA	VA	26403	2/05/02 2/29/16

**Section C - Education (College/University or Other Educational History)**

School	Degree	Major	Year Earned
Troy State University	Masters	Management	1996
CSU- Sacramento	Bachelors	Accountancy	1992

**Section D - Civic/Community/Volunteer Experience Over Past 5 Years**

Organization Name	City/State	Activity/Type of Work	Dates: From/To
N/A			

**Section E - Professional/Other Relevant Organizations Over Past 5 Years**

Organization Name	City/State	Activity/Type of Work	Dates: From/To
Acuity Consulting Inc.	Alexandria, VA	Audit	2002 Present

**Section F - Three References Familiar With Your Qualifications for This Appointment**

Reference Name	Your Association With Reference	Telephone Number
James Short	Colleague/Friend	[REDACTED]
Mona Curry	Colleague/Friend	[REDACTED]
Richard Yen	Friend	[REDACTED]
Peter Look	Friend	[REDACTED]



THE CITY OF SAN DIEGO

Section G - Employment History Over Past 10 Years		
Employer Name	Type of Business	
Acuity Consulting	Finance and Management	
Title/Position		
Owner/ Member - Board of Directors		
Duties		
Overall responsibility for firm and staff		
Employer Telephone Number	Employer Website	
(703) 739-1091	www.teamacuity.com	
Employer Address (number, street, city, state, ZIP code)		
6910 Richmond Highway, Alexandria, VA, 22306		
Start Date	End Date	Reason for Leaving
Mar. 2002	Present	
Employer Name	Type of Business	
Title/Position		
Duties		
Employer Telephone Number	Employer Website	
Employer Address (number, street, city, state, ZIP code)		
Start Date	End Date	Reason for Leaving
Employer Name	Type of Business	
Title/Position		
Duties		
Employer Telephone Number	Employer Website	
Employer Address (number, street, city, state, ZIP code)		
Start Date	End Date	Reason for Leaving



THE CITY OF SAN DIEGO

Section G - Employment History Over Past 10 Years <i>(Continued)</i>		
Employer Name	Type of Business	
Title/Position		
Duties		
Employer Telephone Number	Employer Website	
Employer Address <i>(number, street, city, state, ZIP code)</i>		
Start Date	End Date	Reason for Leaving
Section H - Charter-Required Qualifications		
<p>Please explain how you meet the Charter-required qualifications described below. Reference any relevant experience, licenses, or certifications/credentials that support your candidacy to serve on the Audit Committee. You may alternatively attach a cover letter to respond to this question.</p> <p>San Diego City Charter Section 39.1 states, "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."</p> <p>Please see attached List of Qualifications</p>		



**THE CITY OF SAN DIEGO**

**Section I - Elected or Appointed 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, committee, or other elected or appointed position?

Yes *(If yes, provide information below.)*  No

Entity	Position	Dates: From/To

**Section J - Relationships/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?

Yes *(If yes, provide information below.)*  No

Name	Position With City	Relationship to You

**Section K - Affiliations**

To the best of your knowledge, are you currently, or 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 an actual, potential, or apparent conflict of interest should you be appointed? An example would include, but not be limited to, a contract with the City.

Yes *(If yes, please explain below.)*  No





THE CITY OF SAN DIEGO

**Section L - Financial Holdings and 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 an actual, potential, or apparent conflict of interest should you be appointed?

Yes *(If yes, please explain below.)*       No.

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Have you ever been disciplined or cited for a breach of ethics or unprofessional conduct in any court, administrative agency, professional association, disciplinary committee, or other professional group?

Yes *(If yes, please explain below.)*       No.

**Section N - Civil Litigation or Administrative Proceeding**

In the last 10 years, have you been a party in any capacity in any civil litigation or administrative proceeding that is relevant to this appointment?

Yes *(If yes, please explain below.)*       No.



THE CITY OF SAN DIEGO

Section O - Tax Lien/Collection Proceedings	
Has a local, state, or federal agency or authority ever placed a tax lien or filed any other collection proceeding against you?	
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Please provide the date, a brief description of the events leading to the proceedings, and whether the matter has been resolved.	

I CERTIFY that 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 or misleading statements on this application or omit material information.

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I UNDERSTAND and ACKNOWLEDGE the following:

- Nothing in this application constitutes an express or implied contract for employment with the City of San Diego;
- 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 permissible under applicable law;
- I may elect to withdraw from the appointment process at any time.

Signature of Applicant		Date
		16 Sep 2015
Date of Birth	Social Security Number	CA Driver's License Number

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



THE CITY OF SAN DIEGO

**FAIR CREDIT REPORTING ACT  
CANDIDATE DISCLOSURE AND AUTHORIZATION**

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1 888 EXPERIAN (1-888-397-3742)

I request a free copy of the consumer credit report obtained by the City.

**AUTHORIZATION**

I, *[enter name to the right]* Alan Spencer, authorize the City, including its elected and administrative officials and employees, to obtain a consumer report about me. I understand that the City will use the consumer report to evaluate my creditworthiness or similar characteristics. I also authorize the City to obtain background information including employment, licensing and education verifications, social security verification, criminal and civil history, tax lien/collections proceedings, personal interviews, DMV records, any other public records and any other information bearing on my credit standing, credit capacity, character, general reputation, personal characteristics and trustworthiness. Further, I understand that if any information contained in my consumer report is used, wholly or partly, in making an adverse decision regarding my fitness for appointment to the Audit Committee, before making the adverse action, the City will provide me with a copy of the report and a description in writing of my rights under the law.

Signature of Applicant

Date

*Alan Spencer*

16 Sep 2015

# Attachment

Alan Spencer

Qualifications

## Alan Spencer, CPA

### *Owner/Member – Board of Directors*

#### Summary of Qualifications

- Provided audit partner oversight of the FY 2011 Financial Statement Audit for the Defense Information Systems Agency (DISA) Working Capital Fund (WCF), and currently provides that oversight for the FY 2012 DISA WCF and GF financial statement audits
- Over 25 years of experience related to audit or audit readiness, 25 years of government experience, and 20 years of specific federal government financial statement audit experience
- Directed a company of approximately 100 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 company operations to achieve long-term growth and profitability. Duties include strategic corporate management, business development, key personnel recruitment, and development of overall company goals, budgets, and policies

✖ Education
<i>Troy State University</i>
➤ Date of Graduation: 1996
➤ Degree: M.S., Management
<i>California State University</i>
➤ Date of Graduation: 1992
➤ Degree: B.S., Accountancy
✖ Clearance(s)
➤ Top Secret
✖ Certifications
➤ Certified Public Accountant (CPA) – California and Virginia
✖ Professional Memberships
➤ 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.**

**Member – Board of Directors** (Nov 2014 – Present): Assess the overall direction and strategy of the firm.

**Managing Partner** (Mar 2002 – Nov 2014): Overall responsibility for all of Acuity’s audit and audit readiness efforts, including:

- **Defense Information Systems Agency (DISA) financial statement audit and audit readiness validation contracts** oversight, including:
  - **WCF audit and GF audit:** Performing the audit work for an opinion on DISA’s financial statements.
  - **Validation:** Served as Audit Partner on the DISA Validation project. Project objective was to determine the agency’s readiness to withstand the rigors of a financial statement audit.

- **Office of the Inspector General (OIG), Department of Defense (DoD) financial statement audit contract** oversight, including:
  - Assessing the reliability of the financial statement line item or statement that an entity asserted as being ready for audit
  - Performing 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** oversight, including:
  - Identifying obstacles that would prevent DARPA from obtaining an unqualified audit opinion and preparing improvement plans with solutions that have measurable outcomes for overcoming those obstacles
  - Validating corrective actions have effectively overcome identified deficiencies and determining if sufficient controls and transaction information are available to support management's assertion that the line or statement is ready for audit
- **Defense Technical Information Center (DTIC) audit readiness contract** oversight, including:
  - Identifying obstacles that would prevent DTIC from obtaining an unqualified audit opinion and preparing improvement plans with solutions that have measurable outcomes for overcoming those obstacles
  - Validating corrective actions have effectively overcome identified deficiencies and determining if sufficient controls and transaction information are available to support management's assertion that the line or statement is ready for audit
- **Military Retirement Fund (MRF) audit contract** oversight, including:
  - Assessing the reliability of the financial statement line item or statement that an entity asserted as being ready for audit
  - Performing audit work for an opinion of the condition of an entity's financial statement line item or an opinion on the fairness of the presentation of the information in the financial statements
- **Defense Civilian Pay System (DCPS) SAS 70/88 review contract** oversight, including:
  - Providing 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
  - Determining whether the financial management system substantially complies with the Federal Financial Management Improvement Act (FFMIA)
- **Defense Intelligence Agency (DIA) – Acquisition Executive and Financial Executive Internal Management Control System Implementation** oversight, including:
  - Helping to ensure that resources were used in a way consistent with the organizations' missions
  - Assessing internal controls, including analysis of current processes, procedures, and organizational climate
  - Providing a report with recommendations for improving the accountability and effectiveness of its programs

### **Concert Communications**

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**Audit Liaison** (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 Concert Communications' 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**

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**Auditor & Audit Manager** (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. Managed multi-site audits of Air Force 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 performed met General Accounting Office (GAO) Yellow Book standards.