



THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

Date Issued: May 2, 2019

IBA Report Number: 19-10

City Council Meeting Date: May 20, 2019

Item Number: TBD

2019 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."

For calendar year 2019, the two appointed City Council members on the Audit Committee are Councilmember Sherman (Chair) and Councilmember Campbell. The public members include Ricardo Valdivia and Alan Spencer. The third public member is Thomas Hebrank, whose second consecutive term expired on January 5, 2019. However, Mr. Hebrank has agreed to continue serving on the Audit Committee during the current appointment process. 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. As stated previously, Mr. Hebrank's second consecutive term has expired. Mr. Valdivia is presently in his second consecutive term (to expire January 2021); and Mr. Spencer is serving in his first (to expire January 2020).

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 actions (on July 28, 2008 and April 8, 2019), 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)
- Rolando Charvel (Chief Financial Officer, City of San Diego)
- Tracy M. 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 applicants 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 2019 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 2019 vacancy began in August 2018. The IBA announced the public member opening and solicited candidate applications by various means, including:

- Posting on the City's website
- Outreach to associations such as the AICPA, CalCPA, and the Institute of Internal Auditors

- Networking and requesting candidate identification assistance from City Councilmember offices and others in the City

Three individuals' applications were submitted to the screening committee, which convened on April 10, 2019. The screening committee determined the three applicants are qualified candidates, unanimously recommending the City Council consider them for appointment to the Audit Committee vacancy. The three candidates for the 2019 appointment are the following individuals:

- Stewart Halpern
- Steven Northcote
- Toufic Tabshouri

For this appointment process, Police Department (PD) background checks will occur after the City Council selects the candidate it wants to appoint to the open position. Therefore, the Council's offer of appointment to the selected candidate will be subject to the results of the PD background check.

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 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 (Procedures, section C.4.) 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.]

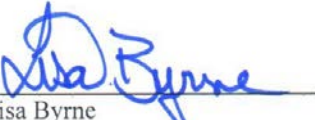
- d. The Council President will have the discretion to determine when an impasse should be declared, and may declare one, after multiple rounds of voting have occurred and no candidate has received at least five Councilmember votes.

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.

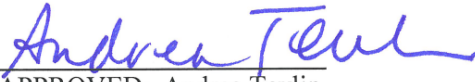
CONCLUSION

In accordance with the City Charter, the screening committee has reviewed applications and recommended three qualified candidates who meet eligibility requirements for Council consideration. At the City Council meeting on May 20, 2019, 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.

The IBA recommends the City Council appoint one of the three qualified candidates at the Council meeting on May 20th. The IBA's office will then ensure the PD background check process is completed, as well as work with the Audit Committee Consultant and the Office of the City Attorney to brief and orient the appointee, as appropriate.



Lisa Byrne
Fiscal & Policy Analyst



APPROVED: Andrea Tevlin
Independent Budget Analyst

Attachments:

1. Candidate Application – Stewart Halpern
2. Candidate Application – Steven Northcote
3. Candidate Application – Toufic Tabshouri



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.

Section A - General Information			
Title			
<input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Ms.			
Name <i>(last, first, middle)</i>			
Halpern, Stewart, A.			
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:		Specify Type:	<input type="checkbox"/> Mobile <input type="checkbox"/> Work <input type="checkbox"/> Home
Current Address <i>(number, street, city, state, ZIP code)</i>			
[REDACTED] San Diego, CA [REDACTED]			
List All Previous Residences During the Past 5 Years <i>(number, street, city, state, ZIP code)</i>			
[REDACTED]			
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 <u>application form</u> , 2. A <u>copy of your resume</u> , and 3. 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@sandiego.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 any other documents into one PDF file. Last, attach the scanned PDF file 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.			



THE CITY OF SAN DIEGO

Section B - Licenses or Certifications Relevant to the Position

Type	Issuing State/Entity	License #	Date of Issue/Expiration Date
None currently			

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

School	Degree	Major	Year Earned
Yale School of Management	Masters in Public and Private Management	Finance	1982
Yale College	Bachelor of Science	Administrative Sciences	1978

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

Organization Name	City/State	Activity/Type of Work	Dates: From/To
SANDAG	SD, CA	Audit Committee member	2018-present
SANDAG ITOC	SD, CA	member and Audit Committee	2014-present
San Diego Coastkeeper	SD, CA	BoD member and treasurer	2013-present
Ocean Discovery Institute	SD, CA	BoD and Audit Comm member	2016-present

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

Organization Name	City/State	Activity/Type of Work	Dates: From/To
Public Leadership Institute of the SD Chamber of Commerce	SD, CA	Public pension education certificate	2014

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

Reference Name	Your Association With Reference	Telephone Number
Lisa Kondrat Dauphin	SANDAG Audit Committee	██████████
Tracy Drager	SANDAG ITOC Audit Committee	██████████
Joerg Grasser, CPA	KPMG auditor of the public company where I was CFO	██████████



THE CITY OF SAN DIEGO

Section G - Employment History Over Past 10 Years		
Employer Name	Type of Business	
Self	Independent Board Director, part-time financial advisor	
Title/Position		
Duties		
Provide governance, financial and operational advice and oversight		
Employer Telephone Number	Employer Website	
[REDACTED]	https://www.linkedin.com/in/stewartahalpern/	
Employer Address (<i>number, street, city, state, ZIP code</i>)		
[REDACTED]		
Start Date	End Date	Reason for Leaving
1/2011	Present	
Employer Name	Type of Business	
Mad Catz Interactive, Inc.	Consumer electronics	
Title/Position		
Chief Financial Officer		
Duties		
All finance, accounting, management responsibilities typical of a CFO of a public company		
Employer Telephone Number	Employer Website	
(Company no longer open)	http://www.madcatz.com/index.php	
Employer Address (<i>number, street, city, state, ZIP code</i>)		
(No longer operating in the US)		
Start Date	End Date	Reason for Leaving
1/2007	10/2010	Semi-retirement
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

STEWART A. HALPERN

SECTION H. CHARTER-REQUIRED QUALIFICATIONS

I am not a CPA, but I believe I meet the alternative professional standards for technical expertise, based on the following experiences:

First, I was the Chief Financial Officer for 3 different companies over approximately 10 years - one of which was a public company and another of which was the principle operating segment of a public parent company - and in those positions had primary responsibility for the accounting and financial reporting functions, as well as management of outside auditors.

Second, for the past six years I have served as one or more of Treasurer and/or Audit/Finance Committee Chair for a number of 501(c)(3) corporations which undergo annual financial audits, and in such positions have principle responsibility for overseeing the accounting/finance functions of those organizations, along with outside auditor selection and oversight of the outside audit process.

Third, in 2014 I was selected by the SANDAG Board for the SANDAG Independent Taxpayers' Oversight Committee and have served as the TransNet Audit Committee Chair for selecting the outside financial auditor and overseeing the annual financial audit of the multi-billion dollar TransNet program. I have also served on the Performance Audit Committee, which is responsible for selecting the independent performance auditor and overseeing the triennial performance audit SANDAG's TransNet program.

Most recently, in 2018, I was selected by the SANDAG Board as one of 3 citizen members for the new SANDAG Audit Committee mandated by California Assembly Bill 805, which is charged with functions very much analogous to that of the City of San Diego's Audit Committee.

Accordingly, based on all of the above, I believe that I meet the technical qualifications and understand the role quite well. I would also add that I would be honored for the opportunity to serve the City on this important Committee, and would do so with the commitment to invest the time – both in meeting attendance and in meeting preparation – necessary to be a constructive and fully-engaged member.



THE CITY OF SAN DIEGO

Section G - Employment History Over Past 10 Years *(Continued)*

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

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.

San Diego 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."

PLEASE SEE ATTACHMENT



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
SANDAG	Audit Committee	2018-Present
SANDAG ITOC	Committee member	2014-present
International Boundary and Water Commission	Citizen's Advisory Committee	2015-2016
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, have 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

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 O - Tax Lien/Collection Proceedings

Yes (If yes, please explain below.) No

Please provide the date, a brief description of the events leading to the proceedings, and whether the matter has been resolved.

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

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.

on account of compliance or any attempts to comply with this authorization by any person or party.

I UNDERSTAND and ACKNOWLEDGE the following:

- 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: May 25, 2019

Date of Birth:  Social Security Number:  CA Driver's License Number: 

THANK YOU FOR YOUR INTEREST IN SERVING OUR CITY GOVERNMENT.



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?

Yes (*If yes, please explain below.*)

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
		1/25/19
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

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

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

The consumer reporting agency and the person who processes the report are:

Experian, P.O. Box 2002, Allen, TX 75013

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

AUTHORIZATION

I, *[enter name to the right]* Stewart A. Halpern, authorize the City, including its

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,

information contained in my consumer report is used, in whole or in part, 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.

 1.25.19



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]* Stewart A. Halpern, 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
------------------------	------

STEWART A. HALPERN

Over 30 years of non-profit and private sector financial leadership

OVER 6 YEARS OF NON-PROFIT LEADERSHIP

- *SANDAG Audit Committee (SD, CA) – One of 3 citizens selected by the SANDAG BoD for this new (2018) committee
- *SANDAG *TransNet* Independent Taxpayer Oversight Committee (SD, CA) – Audit Committee Chair, 2014-present
- *Ocean Discovery Institute (San Diego, CA) –Development Committee Chair/Member of the Board, 2016-present
- *Himalayan Cataract Project (Waterbury, VT) – Audit Committee Chair/ Member of the Board of Directors, 2015-present
- *San Diego Coastkeeper (San Diego, CA) –Treasurer/ Member of the Board of Directors, 2013-present
- *America’s Finest Charter School (San Diego, CA) – Member of the Board of Directors, 2013-present
- *Free Flight Exotic Bird Sanctuary (Del Mar, CA) –Treasurer/Member of the Board of Directors, 2012-present

PRIVATE SECTOR C-LEVEL OPERATING EXPERIENCEMad Catz, Inc. (San Diego, CA) – CFO/de facto COO, 2007-2010

- *Strategic partner to the CEO, functioned as de facto COO, led revitalization of company to **double** sales, EBITDA, profits and employees of publicly-traded micro-cap consumer electronics company
- *Led and enhanced all finance, strategic and IT functions including: financial reporting and compliance; strategic planning/FPA; working capital management; M&A;IT; and external relationships with financial institutions, investment community, auditors and Audit Committee of the company Board of Directors
- *During 2008 global economic crisis, formulated and managed execution of business plan to cut costs and grow revenue and profit without reducing headcount

Rockstar Games (New York, NY) – Head of Finance, 2005-2007

- *Chief Financial Officer of this leading (>\$500mm sales, over 700 people) videogame developer/publisher
- *Responsibilities included: financial/strategic advice for CEO and President; oversight of financial, business/legal affairs, HR functions, annual budget process and Sarbanes-Oxley compliance; upgrade of senior management financial/business information; analysis/negotiation of acquisitions, publishing, licensing transactions; principal liaison w/publicly-traded parent company on financial and related affairs

Def Jam Music and Rush Communications (New York, NY) – Chief Financial Officer, 1993-1996

- *Created/defined this new C-level role in the organization
- *Responsible for all financial functions and strategic planning for the business interests of Russell Simmons (Def Jam Music, SLBG Television, Def Pictures films, Phat Fashions apparel, Def Jam Interactive)
- *Managed growth as sales/personnel nearly **quadrupled**; instituted operating plans/accounting systems for all businesses
- ***Functioned as COO** of the Phat Fashions apparel business, providing daily management oversight
- *Negotiated/executed strategic and financing transactions for all business units, most notably the sale of a 50% equity interest in Def Jam Music Group to Polygram

WALL STREET & ADVISORY EXPERIENCE

- *M2 Insights, LLC (Rancho Santa Fe, CA) – Member, Board of Advisors, 2017-present
- *Smart Property, LLC (San Diego, CA) – Member, Board of Advisors, 2016-present
- *Roovy, Inc. (San Diego, CA) – Member, Board of Directors, 2012-present

RBC Capital Markets (New York, NY) – Managing Director, Equity Research, 2002-2005

- * Provided sell-side equity research coverage focused on digital and traditional media/entertainment company stocks
- *Consistently among the top 5 sellside analysts (per Starmine) in earnings estimate accuracy

Stewart A. Halpern – page 2Lukeswood Management (New York, NY) – Co-Portfolio Manager, 2001-2002

- *One of three partners in start-up hedge fund sponsored by C.E. Unterberg, Towbin
- *Outperformed the S&P500 by over 11 points (+4.3% vs -7.2%) during the life of the fund
- *Disbanded when post-9/11 environment restricted ability to increase asset base

Banc of America Securities (New York, NY) – Managing Director, Equity Research, 1999-2000

- * Provided sell-side equity research coverage focused on digital and traditional media/entertainment stocks
- *Voted Institutional Investor All-American honorable mention, 1999 and 2000

ING Barings Furman Selz LLC (New York, NY) – Principal, Equity Research, 1996-1999

- * Provided sell-side equity research coverage focused on digital and traditional media/entertainment stocks
- *Voted Institutional Investor All-American honorable mention, 1997 and 1998

The Ministry of Privatization (Prague, Czech Republic) – Advisor to the Minister, 1991-1992

- *Advised the Czech government on the privatization of state-owned assets
- *Structured and negotiated the sale of Czech companies to major multi-nationals

Credit Suisse First Boston (New York, NY), Vice President, Investment Banking Group, 1986-1990

- *Initiated and executed public/private equity and debt financings and M&A transactions, for major U.S. and European media/entertainment/communications companies
- *Associate, Corporate Finance Department, 1982-1986; Analyst, Municipal Securities Department, 1978-1980

The Boston Consulting Group (Boston, MA) – Associate, summer 1981

- *Analyzed the financial services industry to assess potential acquisitions for a Fortune 50 company

EDUCATIONYale School of Management (New Haven, CT) – Masters of Public and Private Management, May 1982

- *Concentration in Finance; Teaching Assistant for Finance II and undergraduate organizational behavior classes

Yale College (New Haven, CT) – Bachelor of Science in Administrative Sciences, May 1978

- *Graduated *cum laude* with Departmental honors
- *Captain and MVP, Yale Varsity Volleyball team

OTHER

- *Qualified financial expert per Sarbanes-Oxley (SOX) Section 407
- *Appointed to the Citizens Forum Board of the US International Boundary and Water Commission, 2016-2018
- *Selected to the San Diego Public Leadership Institute Class of 2013-2014
- *Ten-time participant/finisher of the New York City Marathon
- *Past member of the Board of Directors, Yale Club of San Diego
- *Past President of the Board of Managers, Glass Farmhouse Condominium (New York, NY)
- *Past President of the Yale School of Management Alumni Association
- *Associate Fellow, Timothy Dwight College (Yale University)



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.

Section A - General Information	
Title <input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Ms.	
Name <i>(last, first, middle)</i> Northcote, Steven, Wayne	
List All Other Names You Have Used in the Past _____ _____	
Email Address _____	
Primary Telephone Number: _____	Specify Type: <input checked="" type="checkbox"/> Mobile <input type="checkbox"/> Work <input type="checkbox"/> Home
Alternate Telephone (optional) Number: _____	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> _____ San Diego, CA. _____	
List All Previous Residences During the Past 5 Years <i>(number, street, city, state, ZIP code)</i> _____ _____ _____	

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, and
3. 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@sandiego.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 any other documents into one PDF file. Last, attach the scanned PDF file 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.*****



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 Certificate	California	28780E	11/1/17 10/31/19

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

School	Degree	Major	Year Earned
San Diego State University	BS	Accounting	1975

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

Organization Name	City/State	Activity/Type of Work	Dates: From/To	
San Diego Foundation	San Diego, CA	Audit Committee	2011	2018
United Way of San Diego	San Diego, CA	Board Member	2007	2017
Scripps Ranch Old Pros	San Diego, CA	Board Member	1995	2016

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

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

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

Reference Name	Your Association With Reference	Telephone Number
Julie Firl	CPA	██████████
Robert McElroy	Audit Client	██████████
Michael Zizzi	CPA	██████████



THE CITY OF SAN DIEGO

Section G - Employment History Over Past 10 Years		
Employer Name	Type of Business	
Leaf & Cole, LLP	CPA Firm	
Title/Position		
Managing Partner, currently consulting for the firm		
Duties		
Audit partner		
Employer Telephone Number	Employer Website	
(619) 294-7200	www.leaf-cole.com	
Employer Address (number, street, city, state, ZIP code)		
2810 Camino del Rio South, Suite 200		
Start Date	End Date	Reason for Leaving
1/17/77	12/31/16	Retired
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 (Continued)

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

Section H - Charter-Required Qualifications

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.

San Diego 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."

I served as Managing partner of Leaf & Cole, LLP for twenty years until my retirement in December, 2016. I'm currently consulting for the firm primarily in the capacity of audit review. During my forty year career at the firm, I functioned as both an engagement partner or concurring reviewer on all audits performed by Leaf & Cole, LLP. The audit engagements include audits conducted under generally accepted accounting principles, yellow book standards and single audit standards. The firm's audit practice consists primarily of not-for-profit, low-income housing, pension and profit sharing and special districts.



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, have 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

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 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 (<i>If yes, please explain below.</i>)	<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 <i>[Handwritten Signature]</i>		Date <i>3-29-19</i>
Date of Birth [Redacted]	Social Security Number [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]* Steven W. Northcote, 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
	3-29-19



Steven W. Northcote
Certified Public Accountant

Education:

- San Diego State University, Bachelor of Science in Accounting, 1975

Professional Organizations:

- American Institute of Certified Public Accountants, Licensed 1979.
- California Society of Certified Public Accountants
- Former Member of the Audit Committee for San Diego Foundation
- Former Board Vice-Chairman, Finance Chairman and Director of the United Way of San Diego County, 2014 Volunteer of the year.
- Former Chairman of the Board, Treasurer and Director of the Combined Health Agencies of San Diego
- Former Officer and Director of the American Lung Association of San Diego and Imperial Counties
- Former Officer, President and Chairman of the Board of the Scripps Ranch Old Pros

Work Experience:

- Leaf & Cole, LLP (42 years)

Professional Experience:

- Former Director of accounting and auditing department of Leaf & Cole, which included the preparation and review of compiled, reviewed and audited financial statements. Responsible for the firm's quality control and peer review functions.
- Professional experience includes supervision and preparation of audited financial statements with a concentration in nonprofit organizations, governmental agencies and federally assisted housing projects. Extensive experience in the compliance with single audits in accordance with Uniform Guidance.
- Provides management advisory services to clients on topics such as governmental financing, taxation of nonprofit organizations and agreed-upon procedures.



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.

Section A - General Information	
Title <input checked="" type="checkbox"/> Mr. <input type="checkbox"/> Ms.	
Name <i>(last, first, middle)</i> Tabshouri, Toufic	
List All Other Names You Have Used in the Past _____ _____	
Email Address _____	
Primary Telephone Number: _____ Specify Type: <input checked="" type="checkbox"/> Mobile <input type="checkbox"/> Work <input type="checkbox"/> Home	
Alternate Telephone (optional) Number: _____ 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> _____ San Diego, CA _____	
List All Previous Residences During the Past 5 Years <i>(number, street, city, state, ZIP code)</i> _____ _____ _____	
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 <u>application form</u> , 2. A <u>copy of your resume</u> , and 3. 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@sandiego.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 any other documents into one PDF file. Last, attach the scanned PDF file 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.	



THE CITY OF SAN DIEGO

Section B - Licenses or Certifications Relevant to the Position			
Type	Issuing State/Entity	License #	Date of Issue/Expiration Date
CIA	The IIA		
CFE	ACFE		
Section C - Education (College/University or Other Educational History)			
School	Degree	Major	Year Earned
CSU Sacramento	MBA	Information Technology focus	2003
CSU Sacramento	BS	Business, Finance concentration	2001
Section D - Civic/Community/Volunteer Experience Over Past 5 Years			
Organization Name	City/State	Activity/Type of Work	Dates: From/To
Section E - Professional/Other Relevant Organizations Over Past 5 Years			
Organization Name	City/State	Activity/Type of Work	Dates: From/To
The IIA	San Diego/CA	Member	2010 Present
The ACFE	San Diego/CA	Member	2008 Present
CalCPA	San Diego/CA	Member	2015 Present
ISACA	San Diego/CA	Member	2012 Present
Section F - Three References Familiar With Your Qualifications for This Appointment			
Reference Name	Your Association With Reference	Telephone Number	
Almis Udrys	Worked together at the California State Auditor	██████████	
Mara Elliot	Worked together at the City of San Diego	██████████	
Larry Marinesi	Work together at MTS	██████████	



THE CITY OF SAN DIEGO

Section G - Employment History Over Past 10 Years		
Employer Name	Type of Business	
San Diego Metropolitan Transit System	Local Government Agency	
Title/Position		
Internal Auditor		
Duties		
Responsible for all internal audit work, from preparing workpapers to communicating with the Audit Oversight Committee		
Employer Telephone Number	Employer Website	
	www.SDMTS.com	
Employer Address <i>(number, street, city, state, ZIP code)</i>		
1255 Imperial Avenue, San Diego, CA 92101		
Start Date	End Date	Reason for Leaving
12/2013	Present	
Employer Name	Type of Business	
City of San Diego	Municipal Government	
Title/Position		
Senior Auditor		
Duties		
Conducted performance audits		
Employer Telephone Number	Employer Website	
(619) 533-3165	www.sandigeo.gov/auditor	
Employer Address <i>(number, street, city, state, ZIP code)</i>		
605 B Street, Thirteenth Floor, Suite 1350, MS 605B		
Start Date	End Date	Reason for Leaving
8/2009	12/2013	Promotional opportunity
Employer Name	Type of Business	
Self-employed	Consulting	
Title/Position		
Consultant		
Duties		
Marketed audit and other advisory services to small businesses		
Employer Telephone Number	Employer Website	
Employer Address <i>(number, street, city, state, ZIP code)</i>		
[REDACTED]		
Start Date	End Date	Reason for Leaving
7/2008	7/2009	Accepted an employment offer with the City of San Diego



THE CITY OF SAN DIEGO

Section G - Employment History Over Past 10 Years (Continued)		
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
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 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>I began my career in government auditing in 2004, after being recruited by the California State Auditor. I was fortunate to be trained in one of the premier public audit organizations in the United States. Afterwards, I worked briefly as a Senior Auditor for the University of California Davis Medical Center, and then for more than four years at the Office of the City Auditor in San Diego. For the past five years, I have held the position of Internal Auditor at MTS.</p> <p>My audit experiences in diverse government entities have exposed me to a wide variety of government issues. Most of my work has involved performance audits, but I have conducted compliance, financial, information technology audits, as well as fraud investigations.</p> <p>Furthermore, I pursued professional development opportunities, earning the CFE and CIA credentials, and studying information technology auditing. I have passed the CPA exams, and my license application is pending before the California Board of Accountancy.</p> <p>I am confident that these experiences have prepared me well to serve on the Audit Committee.</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, have 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

My wife works as a labor and employment attorney in the San Diego office of a national law firm. She has never represented the City of San Diego. Upon my request, her firm conducted a conflict check. This check did not reveal any past or current contractual relationship or litigation with the City.

The potential for a conflict appears remote at this time but, if one materializes, I will seek and follow advice from the City's Ethics Commission or the City Attorney's Office.

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 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 <i>(If yes, please explain below.)</i>	<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
<i>Toufic Zahkouni</i>		2/1/19
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]* Toufic Tabshouri, 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 <i>Toufic Tabshouri</i>	Date 2/4/19
---	----------------

Toufic Tabshouri

EDUCATION:

MBA, Information Systems Focus – California State University, Sacramento 8/2003
 BS Business, Finance Concentration – California State University, Sacramento 1/2001

EMPLOYMENT:

Internal Auditor, San Diego Metropolitan Transit System (MTS) – San Diego, CA 12/2013-Present

- Conducted organizational risk assessments and developed annual internal audit plans.
- Performed all internal audit work, from preparing workpapers to delivering presentations before the Audit Oversight Committee. Significant work included:
 - Information technology governance and planning, disaster recovery, payment card industry compliance, information security.
 - Business continuity planning for the entire organization.
 - Compliance with federal procurement regulations.
 - Performance measurement and reporting for all departments.
 - Inventory management practices for maintenance parts.
- Established excellent relationships with executive management other stakeholders.
- Provided advisory services in response to management requests.
- Operated the organization's fraud, waste and abuse hotline and investigated complaints.
- Coordinated with Human Resources on personnel matters.
- Monitored the implementation of an enterprise resource planning software system.

Senior Performance Auditor, City of San Diego – San Diego, CA 8/2009-12/2013

- Conducted audits, supervised staff, and presented findings before the City's Audit Committee.
- Received a national award for the best audit report by a large local government audit office in 2011 and in 2012.
- Recommended improvements in the following areas:
 - Capital improvement planning at the Public Utilities Department.
 - The administration of an employee incentive program and a performance measurement system at the Public Utilities Department.
 - The procurement and management of office space by the Real Estate Assets Department.
 - The provision of emergency medical services and dispatch operations at the Fire-Rescue Department.
 - The management of the City's liability exposure by the Risk Management Department.
 - The deployment of police officers by the San Diego Department's Patrol Division.
 - The accuracy of Melo-Roos tax computations.

Consultant – Boston, MA 11/2008-7/2009

Founded a small firm offering internal audit and fraud prevention services.

Senior Auditor, University of California Davis Health System – Sacramento, CA 8/2007-2/2008

Conducted various audits and reviews, including:

- Logical security and access controls for the main information technology systems.
- The Compliance Program's annual reporting activities.
- Cash handling procedures at the Cashier's Office.
- Employee expense reimbursement policies and tax issues for a healthcare program.

Toufic Tabshouri

Auditor Evaluator I & II, California State Auditor – Sacramento, CA 7/2004-7/2007

- Transitioned the office from a paper documentation process to a software solution (TeamMate).
- Received several awards for audit work.
- Audited the expenditure of federal funds by state agencies (OMB A-133 audits).
- Served as the project coordinator for the statewide Single Audit for fiscal year 2006.
- Participated in performance audits that examined the:
 - Management of the state vehicle fleet by the Department of General Services.
 - Assessment of the vehicle license fee by the Department of Motor Vehicle and the apportionment of funds to counties by the State Comptroller's Office.
 - Administration of an educational program for Native Americans at the Department of Education.
 - Licensing and monitoring of child care centers by the Department of Social Services.
 - Contracting and advertising practices at the California Children and Families Commission (First 5).

Insurance Claims Adjuster, Allied Insurance – Sacramento 1/2004-7/2004

- Interviewed claimants, analyzed accident reports and personal statements to determine liability for accidents.
- Negotiated with claimants, automotive repair shops, insurance representatives, and attorneys.
- Provided customer service, processed claims, and issued payments to customers and other claimants.

Graduate Student Assistant, California State University – Sacramento 2/2003-1/2004

- Prepared lecture presentations for human resources management and organizational behavior classes.
- Edited research papers for submission to professional journals.
- Graded examinations and papers.

Signalman, United States Navy – Bremerton, WA 5/1994-5/1998

- Performed job duties as assigned in visual communications, navigation, operations planning and coordination, military police, and security.
- Managed a group of four personnel, and periodically supervised larger groups.

CERTIFICATIONS:

Certified Public Accountant (CPA) – Passed exams; pending licensure.

Certified Internal Auditor (CIA) with the *William S. Smith Certificate of Honor*.

Certified Fraud Examiner (CFE).

11/2010

11/2008

PROFESSIONAL ACTIVITIES:

Member, American Institute of Certified Public Accountants.

Member, Institute of Internal Auditors.

Member, Association of Certified Fraud Examiners.

Member, ISACA.

Member, California Society of CPAs.