



## THE CITY OF SAN DIEGO

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### OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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**Date Issued:** May 27, 2020

**IBA Report Number:** 20-04 REV

**City Council Meeting Date:** June 2, 2020

**Item Number:** 332

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# 2020 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 two 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. Upon 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 2020, the two appointed City Council members on the Audit Committee are Councilmember Scott Sherman (Chair) and Councilmember Vivian Moreno. The public members include Ricardo Valdivia and Stewart Halpern. The third public member is Alan Spencer, whose term expired on January 5, 2020. However, Mr. Spencer has agreed to continue serving on the Audit Committee during the current appointment process. 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. Mr. Valdivia is presently in his second consecutive term (to expire January 2021); and Mr. Halpern is serving in his first (to expire January 2023).

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/Chief Financial Officer, 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 may 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 2020 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. The IBA solicited candidate applications by various means, including:

- Posting on the City's website
- Outreach to associations such as The Institute of Internal Auditors (IIA), the Association of Local Government Auditors (ALGA), and the California Society of CPA's (CalCPA)
- Networking and requesting candidate identification assistance, including from City Councilmember offices and others in the City

The IBA conducted reference checks, reviewed the information provided by the applicants, and reported the results of such review to the screening committee. Two individuals' applications were submitted to the screening committee, which convened on February 13, 2020. The screening committee, with one member absent<sup>1</sup>, determined the two applicants are qualified candidates, as defined by City Charter section 39.1, and unanimously recommended the City Council consider them for appointment to the Audit Committee vacancy. The two candidates for the 2020 appointment are the following individuals:

- Anandha Subramanian
- Toufic Tabshouri

In accordance with state law, the Police Department (PD) background check will occur after the City Council selects the candidate it wants to appoint to the open position. Therefore, the Council's appointment of the selected candidate will be subject to the results of the PD background check. The IBA will notify the Council President if there is any negative information, as identified by PD, that impacts the appointment.

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.]

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<sup>1</sup> Councilmember Scott Sherman was unable to attend the screening committee meeting.

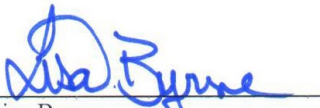
- d. The Council President will have the discretion to determine when an impasse should be declared, and may declare one, after multiple rounds of voting have occurred and no candidate has received at least five Councilmember votes.

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 two qualified candidates who meet eligibility requirements for Council consideration. At the City Council meeting on June 2, 2020, 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 two qualified candidates at the Council meeting on June 2<sup>nd</sup>. 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.



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Lisa Byrne  
Fiscal & Policy Analyst



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APPROVED: Andrea Tevlin  
Independent Budget Analyst

### Attachments:

1. Candidate Application – Anandha Subramanian
2. Candidate Application – Toufic Tabshouri



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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.	<input type="checkbox"/> Other Title:	
Name <i>(last, first, middle)</i>			
Subramanian, Anandha Sundaresan			
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 Marcos, CA	[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 11 pages of the completed and signed <u>application form</u>,</li> <li>2. A <u>copy of your resume</u>, and</li> <li>3. 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@sandiego.gov">sdiba@sandiego.gov</a> (see NOTE below)</b> If submitted by fax: fax to (619) 236-6556			
<p><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 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".</p>			
<p><b>***Your application is deemed submitted when you receive an acknowledgement from the IBA.***</b></p>			



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Section B - Licenses or Certifications			
Type	Issuing State/Entity	License #	Date of Issue/Expiration Date
Certified Internal Auditor		80553	10/6/08 12/31/20
Certification in Risk Management Assurance		11499	6/20/13 12/31/20
Certified Information Security Auditor		13110086	8/9/13 12/31/20
Section C - Education (College/University or Other Educational History)			
School	Degree	Major	Year Earned
University of Pittsburgh	Masters in Business Administration	Accounting and Finance	2003
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
Institute of Internal Auditors- San Diego Chapter	San Diego	Volunteer/ Vice-President	2016 to present
Section F - Three References Familiar With Your Qualifications for This Appointment			
Reference Name	Your Association With Reference	Telephone Number	
Ryan Buell	CEO of my Organization	██████████	
Dennis Klahn	Client	██████████	
Andy Hall	Client	██████████	



**THE CITY OF SAN DIEGO**

Section G - Employment History Over Past 10 Years		
Employer Name	Type of Business	
Sayva Solutions	Consulting Firm	
Title/Position		
Managing Director of Advisory Services		
Duties		
Conduct internal audits, provide Sarbanes Oxley consulting, perform investigations, perform risk assessments, perform information security assessments		
Employer Telephone Number	Employer Website	
(858) 242-5676	www.sayvasolutions.com	
Employer Address (number, street, city, state, ZIP code)		
3636 Nobel Drive, Suite 400, San Diego, CA-92122		
Start Date	End Date	Reason for Leaving
1/7/2019	Present	Currently Working here
Employer Name	Type of Business	
Resource Global Professionals	Consulting	
Title/Position		
Partner- Governance, Risk and Compliance		
Duties		
Conduct internal audits, provide Sarbanes Oxley consulting		
Employer Telephone Number	Employer Website	
	www.RGP.com	
Employer Address (number, street, city, state, ZIP code)		
4747 Executive Drive, San Diego, CA-92121		
Start Date	End Date	Reason for Leaving
7/1/2016	1/6/2019	Change in management philosophy
Employer Name	Type of Business	
Illumina	DNA Sequencing Machine Manufacturer	
Title/Position		
Senior Manager of Internal Audit		
Duties		
Conduct internal audits, provide Sarbanes Oxley consulting, perform investigations, perform risk assessments		
Employer Telephone Number	Employer Website	
	www.Illumina.com	
Employer Address (number, street, city, state, ZIP code)		
4500 Illumina Way, San Diego, CA-92121		
Start Date	End Date	Reason for Leaving
6/1/15	6/30/16	Entrepreneurial opportunity



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Section G - Employment History Over Past 10 Years		
Employer Name	Type of Business	
PriceWaterhouseCoopers LLP	Consulting	
Title/Position		
Manager of Ris Advisory Services		
Duties		
Conduct internal audits, provide Sarbanes Oxley consulting, Perform QAR		
Employer Telephone Number	Employer Website	
	www.pwc.com	
Employer Address (number, street, city, state, ZIP code)		
5375 Mira Sorrento Place, San Diego, CA-92121		
Start Date	End Date	Reason for Leaving
8/1/2014	5/31/2015	Too much Travel
Employer Name	Type of Business	
Century Bank	Bank	
Title/Position		
Audit Manager		
Duties		
Perform internal audits, fraud investigations, process optimization, Sarbanes Oxley compliance		
Employer Telephone Number	Employer Website	
	www.centurybank.com	
Employer Address (number, street, city, state, ZIP code)		
102 Fellsway West, Somerville, MA-02145		
Start Date	End Date	Reason for Leaving
12/1/2014	7/15/2016	Relocate from east coast to San Diego to support wife's career
Employer Name	Type of Business	
Boston Private Bank and Trust Company	Bank	
Title/Position		
Senior Internal Auditor		
Duties		
Perform internal audits, fraud investigations, process optimization, Sarbanes Oxley compliance		
Employer Telephone Number	Employer Website	
Employer Address (number, street, city, state, ZIP code)		
10 Post Office Square, Boston, MA-02109		
Start Date	End Date	Reason for Leaving
3/1/2012	11/30/2012	Visa situation





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Section G - Employment History Over Past 10 Years <i>(Continued)</i>		
Employer Name	Type of Business	
RSM McGladrey	Consulting	
Title/Position		
Supervisor Risk Advisory Services		
Duties		
Conduct internal audits, provide Sarbanes Oxley consulting, Perform QAR, Perform investigations		
Employer Telephone Number	Employer Website	
	www.rsmus.com	
Employer Address <i>(number, street, city, state, ZIP code)</i>		
80 City Square, Boston, MA-02129		
Start Date	End Date	Reason for Leaving
7/1/2006	2/28/2012	Too much Travel
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 have more than 15 years experience helping companies with their corporate governance needs including internal audits, risk assessments, fraud investigations, information technology control assessment. During these years I have successfully partnered with audit committees and management to enhance the control environment without impeding independence.</p> <p>Over the years I have had the opportunity to perform all the tasks that have been identified in the charter from working with external audit firms, overseeing the work of internal auditors, performing quality assurance reviews, performing performance reviews, working with various stakeholders to resolve issues, setting up internal audit departments, overseeing internal audit departments.</p> <p>Status quo is unacceptable and I constantly work with the various stakeholders to improve and optimize. I will bring a similar mind set to the Audit Committee and serve to the best of my abilities.</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?

Yes (If yes, provide information below.)  No

Entity	Position	Dates: From/To

**Section J - Relationships/Relatives**

Do you have a spouse, registered domestic partner, or legal dependent 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**

Are you formally affiliated (as a director, officer, partner, trustee, employee, owner, advisor, or consultant) with any business entity or organization, including a non-profit corporation, that presently does business with the City of San Diego?

Yes (If yes, please explain below.)  No



THE CITY OF SAN DIEGO

**Section L - Real Property**

Do you own real property in the City of San Diego, or within two miles outside of the geographic boundaries of the City of San Diego or within two miles of any land owned or used by the City of San Diego, except real property used exclusively as your personal residence?

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

No

**Section M - Financial and Businesses Holdings**

Do you own any direct or indirect financial interest or investment in any business entity (including, but not limited to, a sole proprietorship or limited liability company) located in, doing business in, planning to do business in, or that has done business during the previous two years in or with the City of San Diego?

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

No

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

Are you presently a party to or involved in any civil litigation or contested administrative matter involving the City of San Diego?

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

No



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Section O - City Licenses, Permits, and Entitlements	
Do you hold any business licenses, permits, or other legal entitlements issued or granted by the City of San Diego?	
<input type="checkbox"/> Yes ( <i>If yes, please explain below.</i> )	<input checked="" type="checkbox"/> No

**Applicant Acknowledgment and Certification**

By providing my signature below, I certify that all statements made in relation to my application to serve on the Audit Committee are true and complete to the best of my knowledge. I understand that I may be disqualified from serving on the Audit Committee if I knowingly make false statements or omit material information.

I understand that my application is a public record, subject to disclosure under the California Public Records Act and other applicable state law. I acknowledge that I may withdraw from the appointment process at any time, by written communication to the City of San Diego, Office of the Independent Budget Analyst.

I further understand that if I am appointed to serve on the Audit Committee for the City of San Diego, I will comply with all applicable laws and regulations related to conflicts of interest and governmental decisions, including the California Political Reform Act, California Government Code section 1090, and the City of San Diego's Ethics Ordinance. These laws include the requirement that appointees complete annual public statements disclosing certain financial holdings, personal income, property ownership, receipt of gifts, and other financial interests. Additionally, these laws may require recusal from participation in a governmental decision where a conflict of interest exists. I acknowledge and agree to comply with these laws.

Applicant Name	Signature of Applicant	Date
Anandha Sundaresan Subramanian	<i>Anandha Sundaresan</i>	1/16/20
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

**General California Law Disclosures for  
Audit Committee Applicants**

Audit Committee members have oversight responsibility regarding the City of San Diego (City)'s auditing, internal controls, and other financial and business practices. They may have access to confidential and proprietary City information, in the performance of their duties.

I understand that any offer of appointment by the City to me to serve on the Audit Committee is conditioned upon satisfactory completion of all of the screening processes required for the Audit Committee. Upon a determination that I meet the minimum qualifications to serve on the Audit Committee, as established by the City Charter, ordinance of the City Council, or other controlling law, I may be asked to submit my fingerprints to the City Police Department for the purpose of obtaining a criminal conviction report from the Federal Bureau of Investigation, California Department of Justice, and local law enforcement records.

The City will not obtain an applicant's credit report from a credit reporting agency unless expressly authorized under California Labor Code section 1024.5.

You are entitled to receive from the City copies of any public record (as defined by California Civil Code section 1786.53) obtained or used by the City in reviewing your application to serve on the Audit Committee.

You may waive your right to receive a copy of any public record, in accordance with California Civil Code section 1786.53, by checking this box.

I acknowledge the receipt of this disclosure, by signing below.

Applicant Name	Signature of Applicant	Date
Anandha Sundaresan Subramanian	<i>S. Anandha Sundaresan</i>	1/16/20



THE CITY OF SAN DIEGO

**Fair Credit Reporting Act Disclosure for  
Audit Committee Applicants**

The City of San Diego (City), acting through the Office of Independent Budget Analyst and the Police Department, may conduct a background investigation related to your qualifications to serve on the Audit Committee. The City may obtain a consumer report or investigative consumer report, as defined by the federal Fair Credit Reporting Act, about you from a consumer reporting agency in connection with your application to serve on the Audit Committee. A consumer report is a compilation of information, including information about your character, general reputation, personal characteristics, and mode of living. The City may obtain information about you from personal interviews with sources, including your neighbors, friends, and associates. The City may also obtain information relating to your criminal conviction history, education, employment history, licenses, certifications, references, court records, and other background information.

You have the right, upon written request to the City made within a reasonable time after the receipt of this notice, to request disclosure of the nature and scope of any consumer report or investigative consumer report obtained by the City. If the City uses a third-party, consumer reporting agency to conduct any part of its background investigation, the City will provide to you the name of the consumer reporting agency and its address, telephone number, electronic mail address, and Internet website address, prior to the use of the third-party, consumer reporting agency. A summary of your rights under the Fair Credit Reporting Act may be found at: [https://files.consumerfinance.gov/f/201504\\_cfpb\\_summary\\_your-rights-under-fcra.pdf](https://files.consumerfinance.gov/f/201504_cfpb_summary_your-rights-under-fcra.pdf).

Upon request, the City will provide you with a written copy of these rights.

I acknowledge the receipt of this disclosure, by signing below.

Applicant Name	Signature of Applicant	Date
Anandha Sundaresan Subramanian	<i>S. Sundaresan Subramanian</i>	1/16/20

**Applicant Authorization to Conduct Background Investigation  
Fair Credit Reporting Act**

I have carefully read and understand the Fair Credit Reporting Act Disclosure. By my signature below, I authorize the City of San Diego (City) to proceed with a background investigation of my qualifications to serve on the City's Audit Committee. I further authorize the release of my records to the City by law enforcement agencies, educational institutions (including public and private schools and universities), information service bureaus, courts (federal, state, and local), my past and present employers, and any other individuals, agencies, institutions, and other sources holding information pertinent to me.

Applicant Name	Signature of Applicant	Date
Anandha Sundaresan Subramanian	<i>S. Sundaresan Subramanian</i>	1/16/20

Please check this box to receive a free copy of any consumer report or investigative consumer report obtained by the City from a consumer reporting agency.



THE CITY OF SAN DIEGO

## California Investigative Consumer Reporting Agencies Act Disclosure for Audit Committee Applicants

The City of San Diego (City) may request background information about you from an investigative consumer reporting agency in connection with your application to serve on the Audit Committee. The report ordered is defined by the Investigative Consumer Reporting Agencies Act (ICRAA), under the California Civil Code, as an “investigative consumer report.” This report may contain information about your character, general reputation, personal characteristics, and mode of living. It may also involve personal interviews with sources, including your neighbors, friends, or associates.

The City may also obtain information relating to your criminal conviction history, education, employment history, licenses, certifications, references, court records, and other background information.

If the City uses a third-party, investigative consumer reporting agency (ICRA), then the City will provide you with written notice of the ICRA’s name, address, telephone number, electronic mail address, and Internet website address before the City obtains an investigative consumer report.

Under California Civil Code section 1786.22, you have the right to view your file that the ICRA holds. By providing proper identification and duplication cost, you may obtain a copy of this information in person during the ICRA’s normal business hours and after providing reasonable notice of your request. Additionally, you may obtain a summary of all information contained in the ICRA’s file on you over the telephone, if you make a written request with proper identification for telephone disclosure and pre-pay the toll charge, if any, for the telephone call. You may also request that a copy of the file be sent to a specified address by certified mail. An ICRA complying with requests for certified mailings is not liable for disclosures to third parties caused by mishandling of mail after it leaves the ICRA.

If the City uses an ICRA, then the ICRA will provide trained personnel to explain any information furnished to you and will provide a written explanation of any coded information contained in files maintained on you. This written explanation will be provided whenever a file is provided to you for visual inspection. You may be accompanied by one other person of your choosing, who must furnish reasonable identification. An ICRA may require you to furnish a written statement granting permission to the ICRA to discuss your file in such person’s presence.

I acknowledge the receipt of this disclosure, by signing below.

Applicant Name Anandha Sundaresan Subramanian	Signature of Applicant 	Date 1/16/20
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THE CITY OF SAN DIEGO

**Applicant Authorization to Conduct Background Investigation  
California Investigative Consumer Reporting Agencies Act**

I have carefully read and understand the California Investigative Consumer Reporting Agencies Act Disclosure. By my signature below, I authorize the City of San Diego (City) to proceed with a background investigation of my qualifications to serve on the City’s Audit Committee. I further authorize the release of my records to the City by law enforcement agencies, educational institutions (including public and private schools and universities), information service bureaus, courts (federal, state, and local), my past and present employers, and any other individuals, agencies, institutions, and other sources holding information pertinent to me.

Applicant Name	Signature of Applicant	Date
Anandha Sundaresan Subramanian	<i>S. Sundaresan Subramanian</i>	1/16/20

Please check this box to receive a free copy of any investigative consumer report obtained by the City from an ICRA.



## Anandha S. Subramanian

### OVERVIEW

Highly driven internal audit leader with entrepreneurial spirit with over 15 years' experience with 7+ years in with Big 6 consulting firms. Self-motivated, able to set effective priorities to achieve immediate and long-term goals and meet operational deadlines. Solid credentials: CPA, CIA, CISA, CRMA, ACA, MBA. Experienced with IDEA and Tableau data analytics tools.

### PROFESSIONAL EXPERIENCE

#### Sayva Solutions, San Diego

##### Managing Director Advisory Services

January 2019 - Present

- Responsible for managing and executing various internal control related projects across industries. Projects include performing internal audits, internal control assessment and rationalization, enterprise risk assessment, data governance.
- Perform enterprise risk assessments for clients and put a plan in place to address risks that will prevent them from achieving their goals and objectives.
- Assisting companies to get ready for compliance with 404(b) of the Sarbanes Oxley act by assisting companies with training employees, performing gap assessment, implementing internal controls to better the control environment, creating templates to document the evidence of execution of the controls.
- Assisting companies with data governance by inventorying data, creating data maps, and creating data governance programs.
- Overseeing the work of the team and helping them with development and career advancement.

#### Resources Global Professionals (RGP), San Diego

##### Director of Risk Advisory and Client Service

July 2016 - January 2019

- Responsible for managing Governance, Risk and Compliance engagements including internal audits, SOX engagements and ERM for clients in LA, OC and San Diego.
- Assisting clients with SOX compliance through control rationalization assessments, rationalization discussions with client's external auditors, socialize and implement remediation plans and oversee the testing to ensure quality work is provided to the client in agreed upon timeframe.
- Assisting clients transitioning from 404(a) to 404(b) to meet the requirements of IPE, documentation of controls with requirements stemming from PCAOB audit requirements.
- Piloted testing of controls from RGP's office's in India and Philippines to help companies reduce their cost of compliance. Created a model that ensures quality testing and increased reliance from the external auditors.
- Conducting SOX and IA round tables and training to educate on internal controls and evangelize RGP brand.

#### Illumina, San Diego

##### Consultant

June - August 2015

##### Senior Manager of Internal Audit

September 2015 – July 2016

- Developed the 2016 internal audit plan by performing risk assessment. Revamped the risk assessment process to have management and stake holder involvement and buy-in.
- Improved the control environment in various departments (including customer support, Revenue, Fixed Assets) by working with management to implement controls that are effective and efficient.

**Anandha S. Subramanian**

- Developed and trained employees and management on the importance of controls and its impact on the organization.
- Worked on creating partnership with various departments to enhance the control environment and be available as a resource to develop best practices.
- Developed and implemented methodologies to enhance the internal audit function to meet industry standards.

**PricewaterhouseCoopers LLP, San Diego**  
**Manager, Risk Assurance**

**August 2014 – June 2015**

- Assisted the internal audit department of a multi-billion dollar bank in validating management actions in response to Consent Orders and MRA's relating to their AML KYC programs.
- Planned and executed a control gap analysis and identified remediation controls for a fortune 500 client that implemented an ERP system. Helped management design controls to strengthen the control environment. Worked closely with management and built strong relationships.
- Completed the Quality Assessment Review of an internal audit department to assess compliance with the standards established by the Institute of Internal Auditors.
- Completed an assessment of the audit universe assessment process for the internal audit department of a major financial institution in the Bay area. Suggested changes to the process to ensure a risk based methodology.

**Century Bank, Medford MA**  
**Audit Manager**

**Dec 2012 to July 2014**

- Created and implemented annual risk assessment to identify the internal audit universe and the internal audit plan.
- Spearheaded the Bank's compliance with the 2013 COSO framework. Completed the gap assessment and identified remediation controls. Trained management and process owners on the changes due to COSO 2013 and its impact on the control environment.
- Planned, executed, reviewed and reported on multiple risk based internal audits and special projects. Presented to the audit committee on the audit scope, observations, impact and recommendations.
- Spearheaded the institutions compliance with SOX. Oversaw the control rationalization, updates to the narratives and risk control matrices, creation and updation of the test plans, reviewed the testing and remediation plans, and assessed the deficiencies identified.

**Boston Private Bank and Trust Company, Boston MA**  
**AVP/ Senior Internal Auditor**

**Mar 2012 to Nov 2012**

- Planned, executed and reported on risk based internal audits (both operational and financial) including Residential Mortgage Origination, Wire Transfer, Deposit Operations, Bank Investments and Treasury Management, Account and Payment Services and ATM Operations, Finance, Accounts Payable, Fixed Assets and Vendor Management. Process improvements suggested were well received by management.
- Evaluated design of new TDR process and conducted monthly testing of loan modifications.
- Piloted continuous auditing approach for key areas through the use of ACL.

**RSM McGladrey Inc, Boston MA**  
**Supervisor, Risk Advisory Services**

**Jul 2006 to Feb 2012**

- **SOX readiness & compliance:** Experienced in all aspects of SOX engagements for organizations across multiple industries including manufacturing, bio-tech, retail and banking from preparing risk assessments, analyzing and documenting process work flows, control gap analysis, walkthroughs, test

**Anandha S. Subramanian**

plan creation, testing for control effectiveness, evaluating deficiencies and root cause analysis and presenting to Audit Committee.

- **Internal Audit Expertise:** Managed the internal audits for a \$10 billion retailer for the past 5 years. Led all the internal audits of various functions in the company including Human Resources, Payroll, Accounts Payable, Treasury, Risk Management, Loss Prevention, Accounts Receivable, Retail Revenue, Travel and Entertainment, Inventory, Environmental Services department, Credit Card processing, Financial Close process, Construction and Real Estate department.
- **Process Enhancements:** Conducted a critical assessment of manufacturing client’s controls around revenue recognition and inventory. Identified enhancements to controls that were implemented by management. Led to 99% accuracy in inventory reporting and accurate revenue recognition leading to better management reporting and analysis.
- **Client relationships:** Dedicated to building lasting and meaningful relationships with clients and ensuring that client expectations are met at all times.
- **Project Management:** Successfully and efficiently managed multiple SOX and Internal Audit engagements ensuring client is updated and satisfied throughout the relationship.
- **Staff Development:** Managed up to 4 seniors in various engagements and always ensured that staff on the job gets value from engagements and are contributing to the success of the job.
- **IT General Controls (ITGC) and other IT projects:** Experienced in performing design analysis and testing of IT general controls for SEC and non-SEC clients. Performed system implementation reviews and assisted clients in the development of Disaster Recovery and Business Continuity Plans.
- **Quality Assessment Review (QAR):** Performed the QAR of the internal audit department of one of leading discount retailers in USA.

**The Timberland Company, Stratham NH.**  
*Senior Internal Auditor*

Jul 2005 to Jul 2006

- **Efficiency Enhancements:** Conducted operational and process audit engagements based on management requirements and recommended control improvements which were successfully implemented.
- **Financial Investigation:** Successfully completed a financial investigation at the Distribution Center in Netherlands. Worked effectively on the project to expose all the allegations and reported to the management.

**PriceWaterhouseCoopers LLP, Boston MA.**  
*Audit Senior Associate- Consumer and Industrial Products group*

Feb 2004 to Jul 2005

- **Efficient time management:** Led teams of 2 to 3 individuals and supervised multiple audit engagements in the manufacturing and retail industry. Planned and performed all aspects of the audit from planning through completion, including reporting results to the management.
- **Financial Analysis:** Performed trend analysis, variance analysis, benchmarking analysis and ratio analysis as part of the risk assessment and planning process for audit engagements.
- Participated in teams involved in evaluating the controls relating to financial statement reporting for compliance under section 404 of the Sarbanes Oxley Act. Provided meaningful recommendations based on objective analysis and presented recommendations to senior management.

**EDUCATION**

Degree /Certificates	University / Institute	Year
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**Anandha S. Subramanian**

Certification in Risk Management Assurance (CRMA)	IIA	2013
Certified Information Systems Auditor (CISA)	ISACA	2010
Certified Internal Auditor (CIA)	IIA	2008
Certified Public Accountant (CPA) (Inactive)	AICPA	2005
Masters of Business Administration (MBA)	University of Pittsburgh, Pittsburgh PA Joseph M. Katz Graduate School of Business	June 2003
Chartered Accountant (ACA)	The Institute of Chartered Accountants of India (ICAI)	November 1999
Bachelor of Commerce [Honors]	Sri Sathya Sai Institute of Higher Learning, India	May 1996



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.	<input type="checkbox"/> Other Title:	
Name <i>(last, first, middle)</i>			
Tabshouri, Toufic			
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] 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.

- All 11 pages of the completed and signed application form,
- A copy of your resume, and
- 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](mailto: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			
Type	Issuing State/Entity	License #	Date of Issue/Expiration Date
CIA	The IIA	1450059	
CFE	ACFE	526750	
CPA	California Board of Accountancy	140308	5/29/19 1/31/21
Section C - Education (College/University or Other Educational History)			
School	Degree	Major	Year Earned
California State University - Sacramento	MBA	Information Technology focus	2003
California State University - Sacramento	BS	Business, Finance conentration	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	
Jonnathon Kline	Worked together at the California State Auditor	██████████	
Kyle Elser	Supervisor 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	
<b>San Diego Metropolitan Transit System</b>	<b>Local Government Agency</b>	
Title/Position		
<b>Internal Auditor</b>		
Duties		
<b>Responsible for all internal audit work and communicating with the Audit Oversight Committee</b>		
Employer Telephone Number	Employer Website	
<b>(619) 238-0100</b>	<b>www.sdmts.com</b>	
Employer Address <i>(number, street, city, state, ZIP code)</i>		
<b>1255 Imperial Avenue, San Diego, CA 92101</b>		
Start Date	End Date	Reason for Leaving
<b>12/2013</b>	<b>Present</b>	
Employer Name	Type of Business	
<b>City of San Diego</b>	<b>Municipal Government</b>	
Title/Position		
<b>Senior Auditor</b>		
Duties		
<b>Conduct performance audits</b>		
Employer Telephone Number	Employer Website	
<b>(619) 533-3165</b>	<b>www.sandiego.gov/auditor</b>	
Employer Address <i>(number, street, city, state, ZIP code)</i>		
<b>605 B Street, Thirteenth Floor, Suite 1350, MS 605B</b>		
Start Date	End Date	Reason for Leaving
<b>8/2009</b>	<b>12/2013</b>	<b>Promotional opportunity</b>
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



**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 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 for more than four years at the Office of the City Auditor in San Diego. For nearly six years, I have held the position of Internal Auditor at MTS.

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.

I possess a Certified Fraud Examiner and Certified Internal Auditor certifications, as well as a California CPA license.

My work experiences and qualifications are tailored for service on the Audit Committee.





**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**

Do you have a spouse, registered domestic partner, or legal dependent 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**

Are you formally affiliated (as a director, officer, partner, trustee, employee, owner, advisor, or consultant) with any business entity or organization, including a non-profit corporation, that presently does business with the City of San Diego?

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



**THE CITY OF SAN DIEGO**

**Section L - Real Property**

Do you own real property in the City of San Diego, or within two miles outside of the geographic boundaries of the City of San Diego or within two miles of any land owned or used by the City of San Diego, except real property used exclusively as your personal residence?

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

No

**Section M - Financial and Businesses Holdings**

Do you own any direct or indirect financial interest or investment in any business entity (including, but not limited to, a sole proprietorship or limited liability company) located in, doing business in, planning to do business in, or that has done business during the previous two years in or with the City of San Diego?

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

No

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

Are you presently a party to or involved in any civil litigation or contested administrative matter involving the City of San Diego?

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

No



**THE CITY OF SAN DIEGO**

Section O - City Licenses, Permits, and Entitlements	
Do you hold any business licenses, permits, or other legal entitlements issued or granted by the City of San Diego?	
<input type="checkbox"/> Yes <i>(If yes, please explain below.)</i>	<input checked="" type="checkbox"/> No

**Applicant Acknowledgment and Certification**

By providing my signature below, I certify that all statements made in relation to my application to serve on the Audit Committee are true and complete to the best of my knowledge. I understand that I may be disqualified from serving on the Audit Committee if I knowingly make false statements or omit material information.

I understand that my application is a public record, subject to disclosure under the California Public Records Act and other applicable state law. I acknowledge that I may withdraw from the appointment process at any time, by written communication to the City of San Diego, Office of the Independent Budget Analyst.

I further understand that if I am appointed to serve on the Audit Committee for the City of San Diego, I will comply with all applicable laws and regulations related to conflicts of interest and governmental decisions, including the California Political Reform Act, California Government Code section 1090, and the City of San Diego's Ethics Ordinance. These laws include the requirement that appointees complete annual public statements disclosing certain financial holdings, personal income, property ownership, receipt of gifts, and other financial interests. Additionally, these laws may require recusal from participation in a governmental decision where a conflict of interest exists. I acknowledge and agree to comply with these laws.

Applicant Name	Signature of Applicant	Date
Toufic Tabshouri	<i>Toufic Tabshouri</i>	12/27/19
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**

**General California Law Disclosures for  
Audit Committee Applicants**

Audit Committee members have oversight responsibility regarding the City of San Diego (City)'s auditing, internal controls, and other financial and business practices. They may have access to confidential and proprietary City information, in the performance of their duties.

I understand that any offer of appointment by the City to me to serve on the Audit Committee is conditioned upon satisfactory completion of all of the screening processes required for the Audit Committee. Upon a determination that I meet the minimum qualifications to serve on the Audit Committee, as established by the City Charter, ordinance of the City Council, or other controlling law, I may be asked to submit my fingerprints to the City Police Department for the purpose of obtaining a criminal conviction report from the Federal Bureau of Investigation, California Department of Justice, and local law enforcement records.

The City will not obtain an applicant's credit report from a credit reporting agency unless expressly authorized under California Labor Code section 1024.5.

You are entitled to receive from the City copies of any public record (as defined by California Civil Code section 1786.53) obtained or used by the City in reviewing your application to serve on the Audit Committee.

You may waive your right to receive a copy of any public record, in accordance with California Civil Code section 1786.53, by checking this box.

I acknowledge the receipt of this disclosure, by signing below.

Applicant Name	Signature of Applicant	Date
Toufic Tabshouri	<i>Toufic Tabshouri</i>	12/27/19



**THE CITY OF SAN DIEGO**

**Fair Credit Reporting Act Disclosure for  
Audit Committee Applicants**

The City of San Diego (City), acting through the Office of Independent Budget Analyst and the Police Department, may conduct a background investigation related to your qualifications to serve on the Audit Committee. The City may obtain a consumer report or investigative consumer report, as defined by the federal Fair Credit Reporting Act, about you from a consumer reporting agency in connection with your application to serve on the Audit Committee. A consumer report is a compilation of information, including information about your character, general reputation, personal characteristics, and mode of living. The City may obtain information about you from personal interviews with sources, including your neighbors, friends, and associates. The City may also obtain information relating to your criminal conviction history, education, employment history, licenses, certifications, references, court records, and other background information.

You have the right, upon written request to the City made within a reasonable time after the receipt of this notice, to request disclosure of the nature and scope of any consumer report or investigative consumer report obtained by the City. If the City uses a third-party, consumer reporting agency to conduct any part of its background investigation, the City will provide to you the name of the consumer reporting agency and its address, telephone number, electronic mail address, and Internet website address, prior to the use of the third-party, consumer reporting agency. A summary of your rights under the Fair Credit Reporting Act may be found at: [https://files.consumerfinance.gov/f/201504\\_cfpb\\_summary\\_your-rights-under-fcra.pdf](https://files.consumerfinance.gov/f/201504_cfpb_summary_your-rights-under-fcra.pdf). Upon request, the City will provide you with a written copy of these rights.

I acknowledge the receipt of this disclosure, by signing below.

Applicant Name	Signature of Applicant	Date
Toufic Tabshouri	<i>Toufic Tabshouri</i>	12/27/19

**Applicant Authorization to Conduct Background Investigation  
Fair Credit Reporting Act**

I have carefully read and understand the Fair Credit Reporting Act Disclosure. By my signature below, I authorize the City of San Diego (City) to proceed with a background investigation of my qualifications to serve on the City's Audit Committee. I further authorize the release of my records to the City by law enforcement agencies, educational institutions (including public and private schools and universities), information service bureaus, courts (federal, state, and local), my past and present employers, and any other individuals, agencies, institutions, and other sources holding information pertinent to me.

Applicant Name	Signature of Applicant	Date
Toufic Tabshouri	<i>Toufic Tabshouri</i>	12/27/19

Please check this box to receive a free copy of any consumer report or investigative consumer report obtained by the City from a consumer reporting agency.



**THE CITY OF SAN DIEGO**

**California Investigative Consumer Reporting Agencies Act Disclosure for  
Audit Committee Applicants**

The City of San Diego (City) may request background information about you from an investigative consumer reporting agency in connection with your application to serve on the Audit Committee. The report ordered is defined by the Investigative Consumer Reporting Agencies Act (ICRAA), under the California Civil Code, as an “investigative consumer report.” This report may contain information about your character, general reputation, personal characteristics, and mode of living. It may also involve personal interviews with sources, including your neighbors, friends, or associates.

The City may also obtain information relating to your criminal conviction history, education, employment history, licenses, certifications, references, court records, and other background information.

If the City uses a third-party, investigative consumer reporting agency (ICRA), then the City will provide you with written notice of the ICRA’s name, address, telephone number, electronic mail address, and Internet website address before the City obtains an investigative consumer report.

Under California Civil Code section 1786.22, you have the right to view your file that the ICRA holds. By providing proper identification and duplication cost, you may obtain a copy of this information in person during the ICRA’s normal business hours and after providing reasonable notice of your request. Additionally, you may obtain a summary of all information contained in the ICRA’s file on you over the telephone, if you make a written request with proper identification for telephone disclosure and pre-pay the toll charge, if any, for the telephone call. You may also request that a copy of the file be sent to a specified address by certified mail. An ICRA complying with requests for certified mailings is not liable for disclosures to third parties caused by mishandling of mail after it leaves the ICRA.

If the City uses an ICRA, then the ICRA will provide trained personnel to explain any information furnished to you and will provide a written explanation of any coded information contained in files maintained on you. This written explanation will be provided whenever a file is provided to you for visual inspection. You may be accompanied by one other person of your choosing, who must furnish reasonable identification. An ICRA may require you to furnish a written statement granting permission to the ICRA to discuss your file in such person’s presence.

I acknowledge the receipt of this disclosure, by signing below.

Applicant Name	Signature of Applicant	Date
Toufic Tabshouri	<i>Toufic Tabshouri</i>	12/27/19



THE CITY OF SAN DIEGO

**Applicant Authorization to Conduct Background Investigation  
California Investigative Consumer Reporting Agencies Act**

I have carefully read and understand the California Investigative Consumer Reporting Agencies Act Disclosure. By my signature below, I authorize the City of San Diego (City) to proceed with a background investigation of my qualifications to serve on the City’s Audit Committee. I further authorize the release of my records to the City by law enforcement agencies, educational institutions (including public and private schools and universities), information service bureaus, courts (federal, state, and local), my past and present employers, and any other individuals, agencies, institutions, and other sources holding information pertinent to me.

Applicant Name	Signature of Applicant	Date
Toufic Tabshouri	<i>Toufic Tabshouri</i>	12/27/19

Please check this box to receive a free copy of any investigative consumer report obtained by the City from an ICRA.

## 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

- Responsible for all internal audit work, from preparing workpapers to delivering presentations before the Audit Oversight Committee.
- Conducted organizational risk assessments and developed annual internal audit plans.
- Performed audits in the following areas:
  - 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 trolley and bus maintenance parts.
  - Public liability claims handling.
  - Taxicab regulation in San Diego.
  - Revenue collections and cash handling practices.
  - Employee overtime pay.
- 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

Started a small business 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).	5/2019
Certified Internal Auditor (CIA) with the <i>William S. Smith Certificate of Honor</i> .	11/2010
Certified Fraud Examiner (CFE).	11/2008
Certified Information Systems Auditor (CISA): I passed the exam in 2013; retaking in 2020.	

#### **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.