

*Attentio.*



*via fax: (619) 236-6556*

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

**Candidate Application Form**

Applicant's Name: Robert H. Campbell Business Affiliation: None at this time.

Home Address: [Redacted] Business Address: \_\_\_\_\_  
(Including ZIP) Encinitas, CA 92024 (Including ZIP) \_\_\_\_\_

Telephone: [Redacted] Business Telephone: \_\_\_\_\_

E-Mail Address: [Redacted] Business E-Mail: \_\_\_\_\_

**\*\* PLEASE ATTACH A RESUME WITH YOUR QUALIFICATIONS AND BRIEFLY PROVIDE THE INFORMATION REQUESTED BELOW:**

**Educational Background:**  
MBA, Northwestern, 1970  
B.S., University of Kansas 1968

**Audit Related Experience:**  
Have assessed, prepared reports, and supervised the audit process in seven private industries.

**Professional Credentials:**  
(CPA, CIA, or other financial or legal)  
MBA

**Professional Audit or Financial Organization Memberships:**  
San Diego's CFO Roundtable  
Financial Executives Networking Group (FENG)

**Experience or Special Knowledge Pertaining to Audit-Related Matters:**  
See experience.

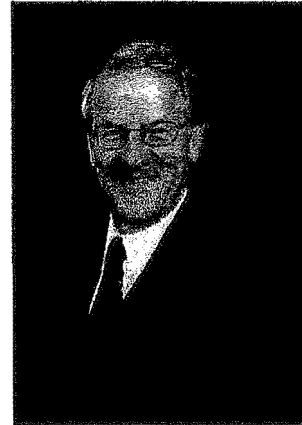
**Civic or Community Experience (Committees, Boards, Commissions, etc.)**  
Former President, Olivenhain Town Council

*Robert H. Campbell*  
Applicant Signature

10/5/08  
Date

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

Please send completed Application & Resume by e-mail (to [sdiba@sanidiego.gov](mailto:sdiba@sanidiego.gov)), fax (619-236-6556) or mail to:  
The Office of the Independent Budget Analyst, 202 C Street, MS3A, San Diego, CA 92101, Attn: Jeff Kavar



## ***Robert Campbell***

Robert Campbell is a Northwestern MBA, who has recorded over 30 years of leadership, innovation, and success for companies in seven diverse industries—ranging from start-ups to multi-national firms. He has extensive experience in the financial services industry, wherein he advanced through the ranks from teller, loan officer, and branch manager, to product manager, department/division head, and lastly, Chief Operating Officer of a billion-dollar bank. He has senior management experience for a worldwide bank, a bank holding company, community banks, savings institutions, and California's second-largest insurance brokerage. In this initial segment of his career, he helped create the credit card, ATMs, and the variable rate mortgage.

Following 20+ years in California commercial banking, Mr. Campbell turned around the financial fortunes of four large Southern California companies and helped start two technology firms. His success in turning around troubled companies stems from his extensive network of financing and capital resources, innovative debt/capital restructuring approaches, rigorous cost-control techniques, and proven "diplomacy skills" in dealing with very complex and delicate situations, including conflicted Boards of Directors, indecisive owners, and dysfunctional internal departments and cultures.

Most recently, within his first 120 days as Chief Financial Officer of Brehm Communities, a mid-sized residential home builder and land developer, Mr. Campbell arranged a \$2 million unsecured operating line of credit, a \$2 million letter of credit, a \$5 million line secured by raw land, and reduced the fees paid on another loan's extension.

As a Partner with the national firm, Tatum LLC, Mr. Campbell completed an assignment as Chief Financial Officer for Althea Technologies, Inc., a high-profile Life Sciences firm in San Diego, California. Althea had been recognized by two of the "Big Four" worldwide accounting firms as "Entrepreneurs of the Year" (Ernst & Young) and "50 Fastest Growing Companies" (Deloitte). Mr. Campbell guided Althea to enable it to complete its long-overdue 2004 audit by resolving certain deficiencies in accounting records and resolving certain GAAP revenue-recognition issues. He also lowered the firm's borrowing costs by negotiating a lowered interest rate for the firm's operating line of credit, while simultaneously justifying an increase in the firm's available credit.

As Chief Financial Officer of Berryman & Henigar, a 350-employee, nationwide civil-engineering firm, he crafted the turn-around strategy and profitable sale for this \$50 million annual revenue company. He installed the cash management process and cost control structure for erasing the firm's \$2.5 million negative net worth and \$1 million negative working capital position. He arranged new financing for the company and negotiated more favorable credit terms with existing creditors. Mr. Campbell then helped fulfill the owner's exit strategy by assisting in the sale of the firm for a substantial premium above the company's appraised market value.

In a dedicated attempt to save over 150 jobs for very deserving people in San Diego, as an interim Chief Operating Officer and Chief Financial Officer for Metabolife, Inc.—a \$400 million annual revenue, worldwide nutritional supplement firm—Mr. Campbell arranged a critically needed \$20 million credit arrangement to help the firm avoid imminent IRS action.

As the Chief Operating Officer of Ebilities.com, Mr. Campbell helped raise \$3 million in venture capital to start this healthcare management and web portal for the disabled. He guided the development of the services and operating structure of the firm, while negotiating with key strategic alliances such as Johnson & Johnson.

As Vice President of Marketing for Skydesk, Inc., Mr. Campbell developed the business-to-business marketing department for this venture capital funded, software development firm.

As Chief Operating Officer for Robert F. Driver, Inc., California's second largest commercial insurance brokerage, Mr. Campbell designed the turn-around strategy for this 70-year-old company. Arranging new financing and installing zero-based budgeting systems, Mr. Campbell saved this company from threatened bankruptcy while guiding its rapid upgrade in technology utilization and preparing it for new capital investment.

As Chief Administrative Officer of Independence One Bank of California, Mr. Campbell capped his 20+ year career in commercial banking by turning around this \$1.4 billion financial institution. He crafted the strategic plan to convert this failed savings & loan into a premier performing business bank and guided its technological upgrading and organizational restructuring--all which led to industry-leading operating metrics.

The foundation of Mr. Campbell's recent success in turning around troubled companies was his commercial banking experience. During his banking career, Mr. Campbell demonstrated exceptional creativity and leadership, serving in project management, division management, and executive roles. For seven years with Bank of America, he was part of the development team who created the first credit cards and automated teller machines. He led the development of the first variable interest rate mortgage in the banking industry. He pioneered bank branch market share research through the Federal Reserve Bank of San Francisco. He guided the successful merger of two half-billion dollar banks and has extensive experience in strategic acquisitions.

Mr. Campbell holds an MBA in marketing from Northwestern University's Graduate School of Management (Kellogg) and, as valedictorian, an undergraduate degree in Journalism from the University of Kansas. He has taught evening business courses at the University level for the University of Phoenix, the National Graduate School (for the U.S. Navy), and UCSD Extension and he has guest-lectured at both USD and San Diego State Schools of Business.



## Robert H. Campbell

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### CAREER SUMMARY

Accomplished Northwestern MBA senior executive, with 25+ years of experience in strategic planning, financial/credit re-structuring, debt management/elimination, profit improvement, sales acceleration, operating efficiency, mergers and acquisitions, repair of troubled companies, and high-performance team formation. Experienced as **Chief Financial Officer, Chief Operating Officer, and Board Member** for companies in the following industries: **Banking, Insurance, Software Technology/Internet, Healthcare/Biotech, Retail Food Manufacturing and Distribution, Civil Engineering, and Residential Home Building and Land Development.** Companies ranged from start-ups to multi-million dollar/multi-state corporations. Expertise in leading companies out of financial trouble, planning and managing accelerated growth, capital acquisition, quality process implementation, product innovation (concept to market), and overall productivity and profitability. Trusted advisor to private company owners.

### PERSONAL QUALIFICATIONS

- Leadership
- Turn-around Specialist
- Marketing and Sales Management
- Strategic Planning
- Organizational Development
- Financial Planning and Budgeting
- Quality Process Design and Implementation
- Cost/Benefit Technology Utilization
- Productivity and Profitability Improvement
- Operating Efficiency
- Product/service Development
- Debt-restructuring; Creative financing
- Information Technology Infrastructure
- Tax reduction

### SIGNIFICANT ACHIEVEMENTS

#### *Strategic Planning*

- Designed and implemented the restructuring and re-financing plan for restoring the profitability of a \$240 million San Diego company, culminating in record earnings and record stock appreciation.
- Created and managed the strategic plan for rebuilding a \$1.4 billion failed financial company into a nationally recognized, premier-performing business bank.
- Developed and implemented the wholesale and business-to-business marketing strategic plans for a successful venture-capital funded, Internet-based software development enterprise.

#### *Finance*

- Arranged multi-million-dollar, unsecured financing to save a 300+ employee, nationwide firm. Fiscal leadership increased company value 30%, amidst steady-to-declining stock market.
- Utilizing "zero-based" budgeting, reduced the \$15 million operating expenses of a San Diego corporation by \$1 million in one year, while simultaneously improving performance. Company value increased in one year more than any annual improvement in the company's 50+ year history.
- Created the entire financial operations for a \$1 billion California organization.
- Arranged \$15 million emergency financing, amidst severe credit difficulties, preventing IRS action.
- Private placement, IPO, LBO, Investment Banking, and other capital-raising/exit strategy experience.

#### *Organizational Development*

- Designed business infrastructures from the ground up, including information management, accounting, finance, budgeting, marketing, data processing, quality control, and human resources departments.
- Hands-on experience in designing organizational structures, writing job descriptions, establishing efficient work-flows, improving communications, and measuring productivity.

#### *Technology*

- Created and managed the first Chief Information Officer position for a major San Diego firm.
- Managed the de-conversion of a failed operating system for a financial services company.
- Supervised the conversion of the entire data processing operation for two mergers.

**SIGNIFICANT ACHIEVEMENTS (continued)***Quality*

- Former member of the Board of Directors of the California Council for Quality & Service (CCQS), California's equivalent to the national Malcolm Baldrige Quality Awards.
- Wrote the strategic plan for CCQS for expanding the usage of quality management in California business.
- Developed "sales and service cultures", creating industry-leading measured quality.

*Leadership*

- Recruited, motivated, and led management teams during stressful mergers, acquisitions, IPOs, and capital-raising activities, turn-arounds, and high-growth situations.
- Graduate of the Leadership Development Program of the world-renowned Center for Creative Leadership in La Jolla, California.
- Faculty member, UCSD and University of Phoenix.
- Valedictorian, University of Kansas. Fifth in class, Northwestern MBA program.

**PROFESSIONAL EXPERIENCE**

(Family Leave, special circumstance)

6/2007-3/2008

**Brehm Communities, Chief Financial Officer, Carlsbad, CA**

10/2006-3/2007

*Results: Within the first 120 days with this mid-sized residential home builder and land developer, I arranged a \$2 million unsecured operating line of credit, a \$2 million letter of credit, a \$5 million line secured by raw land, and reduced the fees paid on another loan's extension. America's housing crisis ended company's construction activities.*

**Tatum LLC, Partner, Chief Financial Officer, San Diego, CA**

7/2005-6/2006

*Results: Recruited by local Managing Partner to complete two interim CFO assignments for client companies: Althea Technologies (biotech) and Retirement Capital Group (investments/insurance). Finished long-delayed audits by resolving complex accounting issues and negotiating pragmatic resolutions to road-blocking issues. Subsequently, Tatum was unable to develop full-time assignments for several of us partners desiring full-time work.*

**Berryman & Henigar, Inc., Chief Financial Officer, San Diego, CA**

4/2002-4/2004

*Results: Restored profitability; erased \$2.5 million negative net worth and \$1 million negative working capital position; negotiated away all pending IRS penalties; prevented threatened litigation; and in just two years, fulfilled owner's exit strategy by selling firm to European interests for substantial premium above appraised market value (>\$30 million).*

**Metabolife International, Inc., Chief Operating Officer and Chief Financial Officer, San Diego, CA**

11/00-6/2001

*(Results: Solved a most-challenging financing problem by arranging a \$20 million credit offer to pay long-overdue taxes, saving 156 jobs and creating the only opportunity for ownership to keep the firm solvent.)*

**eBilities.com, Inc., Executive Vice President and Chief Operating Officer,**

San Diego, CA

9/99-4/2000

*(Results: Raised \$3 million in Venture Capital for founders. Built initial organization. Led development of e-commerce web site.)*

**@Backup.com, Inc. (SkyDesk), Vice President of Marketing, San Diego, CA**

1998 to 9/99

*(Result: Via creative cold-calling, connected firm to Chairmen and Presidents of top 50 Property Insurers for marketing alliance development.)*

**Robert F. Driver Co., Director, Executive Vice President, and Chief Operating Officer, San Diego, CA**

1995 to 1997

*(Result: Saved firm from potential failure; achieved highest stock appreciation improvement in firm's history; merged with East Coast firm for sustained survival.)*

**Independence One Bank of California, Director, Executive Vice President, and Chief Administrative Officer, Mission Viejo, CA**

1990 to 1994

*(Result: Re-built a \$1.4 billion failed S&L into a top performing business bank—sold to CalFed.)*

**BEI Strategic Consultants, Vice President, San Diego, CA**

1989 to 1990

*(Results: Multiple successful bank and S&L restructurings throughout the nation.)*

**Banking:**

California Financial Firms, Marketing and Executive Office Management positions 1971 to 1989  
Pacific Western Bank (Senior Vice President)  
Home Federal Savings (Vice President)  
Napa Valley Bank (Director of Marketing)  
Westamerica Bank (Director of Marketing Research)  
Bank of America (Executive Assistant to the Office of the President, Tom Clausen)

**EDUCATION**

MBA, Northwestern University Graduate School of Management

Bachelor of Science, Journalism, University of Kansas

**PROFESSIONAL DEVELOPMENT**

Leadership Development Program, Center for Creative Leadership, La Jolla, CA  
Faculty, UCSD  
Faculty, National Graduate School, San Diego Campus  
Faculty, University of Phoenix, San Diego Campus  
Former Board of Directors, California Council for Quality and Service (CA's "Baldrige Awards")  
Former Board of Governors, University Club of San Diego



The City of San Diego

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

**Candidate Application Form**

Applicant's Name: Stephen B. Grant Business Affiliation: \_\_\_\_\_

Home Address: [Redacted] Business Address: \_\_\_\_\_  
(Including ZIP) San Diego, CA 92101 (Including ZIP) \_\_\_\_\_

Telephone: [Redacted] Business Telephone: [Redacted]

E-Mail Address: [Redacted] Business E-Mail: \_\_\_\_\_

**\*\* PLEASE ATTACH A RESUME WITH YOUR QUALIFICATIONS AND BRIEFLY PROVIDE THE INFORMATION REQUESTED BELOW:**

Educational Background:  
MBA - University of California, Irvine  
BA - Texas State University

Audit Related Experience:  
SAIC - Manager of IT SOX Compliance  
Deloitte & Touche - Auditor  
Department of Defense - multiple audit positions

Professional Credentials:  
(CPA, CIA, or other financial or legal)  
Certified Information Systems Auditor (CISA)

Professional Audit or Financial  
Organization Memberships:  
Information Systems Audit and Control  
Association (ISACA)

Experience or Special Knowledge  
Pertaining to Audit-Related Matters:  
Sarbanes-Oxley auditing; business process  
auditing; business systems auditing; IT security

Civic or Community Experience  
(Committees, Boards, Commissions, etc.)  
City of San Marcos Budget Review Committee

[Handwritten Signature]  
Applicant Signature

10/3/2008  
Date

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

Please send completed Application & Resume by e-mail (to [sdiba@sanidiego.gov](mailto:sdiba@sanidiego.gov)), fax (619-236-6556) or mail to:  
The Office of the Independent Budget Analyst, 202 C Street, MS3A, San Diego, CA 92101, Attn: Jeff Kavar

# STEPHEN B. GRANT

San Diego, CA 92101

Over ten years experience in managing and providing internal and external audits and process improvements related to Sarbanes-Oxley, Internal Control Over Financial Reporting (ICFR), business process design, and information technology in private industry and government, as well as coordinating resolution of disagreements between management and external auditors. Additional experience in enterprise resource planning (ERP) implementation, project management, IT security, risk management, IT governance, strategic planning, budgeting, contracting, education & development, regulatory consulting, and government security.

**MBA, Organization & Strategy, with Focus in Information Technology for Management, 2005**  
University of California, Irvine – The Paul Merage School of Business

**BA, Psychology, magna cum laude, 1997**  
Texas State University

## PROFESSIONAL EXPERIENCE

**MANAGER OF IT SOX COMPLIANCE, SCIENCE APPLICATIONS INT'L CORP (SAIC), San Diego, California** 2007 – Present  
*Selected by this Fortune 300 defense contractor to manage multiple IT audit and compliance projects and coordinate the annual Sarbanes-Oxley (SOX) IT and related Internal Control Over Financial Reporting (ICFR) compliance efforts.*

- Coordinated the annual internal IT SOX and ICFR audit and compliance efforts with SAIC's Internal Audit Department across several financially-relevant platforms, while concluding on the severity of Internal Audit's findings. Maintained excellent relationships with all applicable stakeholders, while in a high-stress and political environment.
- Worked closely with SAIC's external auditor to ensure that audit findings are properly evaluated and disputes regarding findings are resolved before being presented to the Audit Committee and subsequently documented in relevant financial disclosures.
- Performed the annual risk assessment and SOX scoping determination on approximately 30 financially-relevant systems to determine the scope and testing methods used for Internal Audit's testing procedures.
- Managed a project to identify IT operational processes, critical financial data, and system access conflicts that could have a potential adverse effect on financial information or operation of a new enterprise resource planning (ERP). Coordinated the development of a monitoring tool to track changes to these critical processes, data, and access permissions.
- Led a project to identify resources and develop processes to insert real-time segregation of duties analysis into the account provisioning process of a legacy and a developing ERP.

**SENIOR CONSULTANT, DELOITTE CONSULTING, Santa Ana, California** 2006 – 2007  
*Transferred within Deloitte to this global consulting firm to perform audit readiness, transformational, regulatory, and operational consulting services, with an industry focus on aerospace and defense.*

- Selected to fill a Senior Manager position on a project to design a risk tool and strategic audit plan for a Fortune 100 defense contractor. Maintained overall management responsibility for on-going application-specific audits that included audit scoping with client management, development of fee structure, and directing and reviewing of work of subordinate staff and managerial auditors (Consultants, Senior Consultants, and Managers). Developed future business opportunities to assist this client in optimizing multiple application suites and in global IT transformation.
- Managed a project that audited and determined business and IT processes, mapped those processes to best practice processes, made recommendations for process improvements, and assisted the client in implementing those processes and creating related documentation. Performed stakeholder analysis to understand potential impacts of changes on people, policy, and organization. Worked closely with multiple service lines to offer and successfully sell additional services to the client.
- Performed on a project that analyzed current HRIS capabilities and HR and IT staffing levels and made recommendations for phased change and growth. This project was a result of opportunities developed in a previous project managed at this client.
- Supported the implementation of a large-scale ERP by identifying trends in the perceived failure or success of a substantial application implementation, based on the level of support of various stakeholders, including executive management.

**SENIOR CONSULTANT, DELOITTE & TOUCHE, San Diego, California** 2005 – 2006  
*Recruited from business school by this Big 4 accounting firm to provide consulting services and provide SOX and ICFR business process and IT audits through the Enterprise Risk Services service line.*

- Led staff on a large IT controls audit on multiple financial applications in mainframe, SAP, Oracle Database, Unix/Linux, and Windows environments at Fortune 300 defense contractor. Provided feedback to assist the client in identifying processes that required modification to meet SOX and ICFR requirements. Formatted technical communications to be understood by a non-technical audience, when communicating to non-technical stakeholders. Also audited selected business cycles.
- Performed audit services and led staff on a SOX and ICFR business process and IT audit at a bank holding company. Provided feedback to the client to assist them in identifying processes that required modification to meet SOX and ICFR requirements.



- Led staff and provided consulting and internal IT audit services to this client to prepare them for an external SOX and financial audit by another Big 4 accounting firm at a commercial real estate investment firm. Coordinated findings and recommendations with client management to ensure that ineffective control processes were remediated before external audit.
- Audited the design and implementation of IT controls on SAP and Windows environments at a large, Japanese-owned electronics manufacturer. Made recommendations to the client to assist them in determining which processes required redesign or did not meet the required control objectives.
- Drafted annual performance reviews of subordinate auditors.

**SECURITY MANAGER, U.S. MARINE CORPS, Camp Pendleton, California** 2003 – 2005

*Directed multiple programs designed to audit sensitive information, sustain the IT infrastructure, fund and implement the anti-terrorism program, and manage departmental staff and budget at a U.S. Marine Corps entity.*

- Managed periodic audits of sensitive contractual, financial, and technical information.
- Coordinated with the CIO to implement and manage the audit and IT governance principles of the Navy Marine Corps Intranet (NMCI) and Secret Internet Protocol Router Network (SIPRNet), while meeting the business needs of internal customers.
- Managed the funding and implementation of an integrated IT system designed to protect over 400 civilian and military personnel during a period of greatly increased terrorist threat. Requested, defended, and gained funding for the system, based on local threats and newly implemented U.S. Government anti-terrorism policy.
- Controlled the overall department budget and proposed and obtained increases for additional staff and systems, in an environment inherently restricted by limited budget appropriations.
- Led subordinate employees to their highest overall performance rating received since the inception of a contribution-based reward system, while realigning the organization to more effectively handle a significant increase in workload.

**INFORMATION SYSTEM SECURITY MANAGER, VIASAT, INC., Carlsbad, California** 2000 – 2003

*Developed and managed an internal audit and computer security program for this engineering company that increased the range of contracts on which it could perform and services that it could provide, while ensuring compliance to U.S. Government contracts.*

- Developed and managed periodic audits of sensitive U.S. Government contractual, financial, and technical information, which included expanding and redesigning the program to address changing requirements while meeting internal customer needs.
- Worked closely with internal customers to understand business requirements for performance on classified programs and coordinated with the accounting, contracts, IT, and security personnel to develop IT systems to meet the business requirements.
- Managed the internal audit and security aspects of classified government contracts during a period of significant downsizing, while managing a nine member staff.
- Increased scope of the security education program from one corporate office to a corporate-wide program that encompassed the corporate office, four divisions, and two subsidiaries.

**INDUSTRIAL SECURITY SPECIALIST, U.S. DEPARTMENT OF DEFENSE, San Diego, California** 1999 – 2000

*Managed and performed contract compliance audits and IT audits of defense contractors on behalf of multiple U.S. Government military and intelligence agencies, in accordance with national security policies.*

- Audited compliance of government contractors to applicable contractual requirements, including assessment of their internal audit effectiveness.
- Certified by the Department of Defense to perform IT audits to ensure the confidentiality, integrity, and availability of sensitive government information, including financial data.
- Provided tactful consultation and direction to executive management of government contractors based on results of audit findings, often directing management to increase internal audit and security costs to benefit both their companies and the government.
- Implemented a balance between protecting sensitive U.S. Government contractual, financial, and technical information and allowing contractors to perform on contracts economically and efficiently, by practicing sensible risk management principles.

**BUDGET & REQUIREMENTS MANAGER, U.S. AIR FORCE, San Antonio, Texas** 1997 – 1999

*Recruited through the U.S. Government's Outstanding Scholar Program and assigned to this contracting and logistics division.*

- Performed requirements and budget projections and initiated contracts for airborne electronic equipment and Air-Launched Cruise Missiles in a high stress environment characterized by budget restrictions and reductions in force.
- Provided frequent status briefings on mission critical items to high-ranking military commanders, often during periods of strained readiness, such as NATO and Air Force operations in Kosovo in 1998 and 1999.

#### **PROFESSIONAL AFFILIATIONS/CERTIFICATIONS**

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- Certified Information Systems Auditor (CISA)
- Member of the Information Systems Audit and Control Association (ISACA)
- Appointed by the City of San Marcos City Council to the Budget Review Committee, 2006 - 2008
- Former U.S. Government Security Clearance - Cleared for access to Top Secret information based on a Single Scope Background Investigation (SSBI)



THE CITY OF SAN DIEGO

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

**Candidate Application Form**

Applicant's Name: Wade McKnight Business Affiliation: J.H. Cohn LLP

Home Address: [REDACTED] Business Address: 4180 Ruffin Road  
(Including ZIP) San Diego, CA 92106 (Including ZIP) Suite 235

San Diego, CA 92123

Telephone: [REDACTED] Business Telephone: [REDACTED]

E-Mail Address: [REDACTED] Business E-Mail: [REDACTED]

**\*\* PLEASE ATTACH A RESUME WITH YOUR QUALIFICATIONS AND BRIEFLY PROVIDE THE INFORMATION REQUESTED BELOW: ATTACHED**

Educational Background:

Audit Related Experience:

Professional Credentials:  
(CPA, CIA, or other financial or legal)

Professional Audit or Financial  
Organization Memberships:

Experience or Special Knowledge  
Pertaining to Audit-Related Matters:

Civic or Community Experience  
(Committees, Boards, Commissions, etc.)

*Wade C. McKnight*

9/3/08

Applicant Signature

Date

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

Please send this completed Form and Resume by e-mail (to [sdiba@sandiego.gov](mailto:sdiba@sandiego.gov)), fax (619-236-6556) or mail to:  
The Office of the Independent Budget Analyst, 202 C Street, MS3A, San Diego, CA 92101, Attn: Jeff Kavar

**Education Background:**

Graduated from University of Kentucky in 1977 and received Bachelor of Science degree in Accounting.

**Professional Credentials:**

CPA since 1979

**Experience or Special Knowledge Pertaining to Audit-Related Matters:**

Extensive audit experience in pension accounting and investments both in the U.S. and abroad, experience with internal audits, implementation of controls and procedures to ensure SOX compliance.

**Audit Related Experience:**

Headed audit divisions for two Big 4 firms before becoming Managing Partner in 2006 at Deloitte & Touche. Broad experience with both public and private enterprises as well as non-profits.

**Professional Audit or Financial Organization Memberships:**

Member of AICPA, CA Society of CPAs and Corporate Directors Forum

**Civic or Community Experience  
(Committees, Boards, Commissions, etc.)**

Past service includes President Boys and Girls Clubs of America Board, Board member of Olive Crest International, Finance Council St. Peter Church and Board of St. Martin Deporres Shrine and Institute.

**Wade McKnight**  
*Partner*

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Wade McKnight, CPA, is an audit partner at J.H. Cohn who has over 25 years of experience in public accounting serving public and private companies as well as intimate involvement in mergers and acquisitions and other capital transactions. He has served as lead partner for larger public companies with multi-location operations and he has worked with numerous development stage enterprises. He has extensive experience working with complex revenue recognition issues.

Wade has extensive experience in technical areas of audits and review of clients in such diverse industries as distribution, software, manufacturing and gaming.

His past experience includes serving as the Nevada managing partner at a Big Four firm. He joined J.H. Cohn in San Diego and leads our audit practice. He also is a partner in the Firm's SEC and Capital Markets practices.

Wade graduated from the University of Kentucky where he received his Bachelor of Science degree in Accounting. He is also a member of the American Institute of Certified Public Accountants (AICPA) and the California Society of Certified Public Accountants (CalCPA). Wade is also a regular speaker at university and industry forums.

He has been active throughout his career in serving civic and not-for-profit organizations including Boys and Girls Clubs of America, the United Way and Olive Crest.



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

**Candidate Application Form**

Applicant's Name: Merice Nelles Business Affiliation: Ambronel Associates

Home Address: [Redacted] Business Address: [Redacted]  
(Including ZIP) (Including ZIP)  
La Jolla CA 92037-7821 La Jolla CA 92037-7821

Telephone: [Redacted] Business Telephone: [Redacted]

E-Mail Address: [Redacted] Business E-Mail: [Redacted]

**\*\* PLEASE ATTACH A RESUME WITH YOUR QUALIFICATIONS AND BRIEFLY PROVIDE THE INFORMATION REQUESTED BELOW:**

**Educational Background:**  
Wharton School Univ. Penn. MBA '78

**Audit Related Experience:**  
Center for Professional Education '87-'93: Developed auditing seminars.  
North Island Credit Union '02-'07: Member and Chairman Supervisory Comm. Oversaw external, internal audits, internal controls.

**Professional Credentials:**  
(CPA, CIA, or other financial or legal)  
CPA, Illinois #41,867 Feb. '86

**Professional Audit or Financial Organization Memberships:**  
American Institute of CPAs, '86-'09

**Experience or Special Knowledge Pertaining to Audit-Related Matters:**  
Auditing computer-based accounting systems. Not-for-Profit and Government Accounting and Auditing, including fraud.

**Civic or Community Experience (Committees, Boards, Commissions, etc.)**  
Delaware County Pennsylvania Nursing Service ex officio for accounting and auditing while at Wharton.

*Merice Nelles*  
Applicant Signature

August 27, 2008  
Date

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Please send this completed Form and Resume by e-mail (to [sdibaz@sanidiego.gov](mailto:sdibaz@sanidiego.gov)), fax (619-236-6556) or mail to:  
The Office of the Independent Budget Analyst, 202 C Street, MS3A, San Diego, CA 92101, Attn: Jeff Kawar

Merice Nelles CPA  
[REDACTED]  
La Jolla, CA 92037-7821  
[REDACTED]

#### INFORMATION SYSTEMS DEVELOPMENT, BUDGETING and ANALYSIS (1979-80):

As **financial analyst** for Sun Oil Company, developed and monitored performance budgets (22m) and forecasts for worldwide IBM 3300/4300 systems supporting financial and cost accounting, refining, marketing and distribution of petroleum products and human resources. Prepared financial reports using data retrieval software.

#### VENTURE CAPITAL INVESTMENT (1981-83):

As **senior treasury analyst** for Alliance Enterprise Corporation, a venture capital subsidiary of Sun Oil Company, Philadelphia, PA, evaluated business plans, financed investments, managed a portfolio of 11 securities (3MM) in broadcasting, cablevision, medical appliances, and manufacturing. Worked closely with major banks -Pittsburgh National, Mellon, Chase Manhattan - and insurance companies -Prudential and Equitable- to secure debt financing with detachable warrants for promising business concerns. Researched and evaluated products, markets and principals. Prepared *proforma* financial statements, cash flow forecasts and risk analyses for prospective investments and refinancing of active portfolio companies. Worked closely with the Federal Bankruptcy Court Southern District of New York as member of creditor committees to work out debtor in possession cases (Chapter 11).

#### ACCOUNTING AND AUDITING SEMINAR DEVELOPMENT for CPA and Attorney Continuing Professional Education (1987-93):

As **Director Seminar Development (resident consultant)**, Center for Professional Education, Paoli, PA, originated and developed curricula for 8 and 16-hour public and in-house seminars for CPAs, attorneys, financial analysts, financial and tax executives in California, New York, Pennsylvania, Illinois and Texas. The seminars -approved for delivery in the foregoing states- covered financial analysis, financial, cost and management accounting, treasury applications, auditing, taxation, PC based financial information systems. Developed and delivered seminars in *Financing Business Plans* and *Workouts and Turnarounds*. I personally delivered these seminars on numerous occasions in Manhattan, Chicago, Philadelphia, Dallas, San Francisco, and Los Angeles. These deliveries enabled me to acquire customer feedback for future seminar improvement and development of new seminars.

As **adjunct instructor** for Delaware County Community College, Media PA -1987-92 taught courses in financial accounting, management accounting, macroeconomics, microeconomics, statistics for business and economics, principles of management, marketing and business mathematics. Later at San Diego City College taught financial and management accounting mainly to employees of nearby companies, ending in 1998. My experience in teaching came about from pure enjoyment - no financial incentive.

#### BUSINESS VALUATION (1998 to date):

Perform business valuations for gift and estate taxes, trust and estate planning, buy-sell agreements, ESOPS, dissolutions and financing. Not a registered or advertised business and is performed privately.

CREDIT UNION FINANCIAL AND OPERATIONAL AUDITING SUPERVISION for California Department of Financial Institutions at North Island Credit Union San Diego CA. 2002-2007 (Chairman 2005-Mar 2007)

After serving two years as member of the credit union's Senior Loan Committee, was asked to serve in the Supervisory Committee which is responsible for overseeing audits and internal controls, including information technology issues. The committee of three verifies that adequate internal controls are established and effectively maintained to safeguard assets. The Supervisory Committee reviewed the action of the Board of Directors, officers and committees to make sure they were exercising firm control over credit union affairs, that they understood their role and promoted the credit union for its intended purposes. Ensured the credit union was in full compliance with all relevant laws and regulations. Engaged outside auditors to perform the annual financial audit. Monitored Risk Management and Information Technology Groups to insure measures were in place to eliminate fraud and system penetration. Safeguarded assets from fraud, self-dealing, carelessness and IT manipulation. Reported audit findings to the California Department of Financial Institutions. Ensured that insurance coverage was adequate

EDUCATION AND PROFESSIONAL DETAILS:

MBA *Wharton Graduate, University of Pennsylvania* (Finance and Accounting) 1978

BS *Pennsylvania State University, College of Agriculture* (Bacteriology) 1954

CPA *University of Illinois Certificate #41867* 1986

CDP *Institute for Certification of Computer Professionals* 1972

American Institute of Certified Public Accountants 1986-2009

Navy League Life Member San Diego

La Jolla Professional Men's Society

La Jolla Presbyterian Church Elder

Commander US Navy (Retired): diver and explosive ordnance disposal officer. Served 45 months with Army Chemical Corps as CO of attached naval unit, CO USS Surfbird (ADG-383) in Viet Nam and CO Naval Damage Control Training Center, Philadelphia.

August 26, 2008



THE CITY OF SAN DIEGO

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

**Candidate Application Form**

Applicant's Name: PETER DIRK FARMENTER Business Affiliation: Bio Med Realty Trust, Inc.

Home Address: [REDACTED]  
(Including ZIP) [REDACTED]

Business Address: 17190 Bernardo Center Drive  
(Including ZIP) San Diego, CA 92128

SAN DIEGO CA 921033374

Telephone: [REDACTED]

Business Telephone: [REDACTED]

E-Mail Address: [REDACTED]

Business E-Mail: [REDACTED]

**\*\* PLEASE ATTACH A RESUME WITH YOUR QUALIFICATIONS AND BRIEFLY PROVIDE THE INFORMATION REQUESTED BELOW:**

**Educational Background:**

Bachelor of Science, Organizational Systems Management (1989)  
California State University, Northridge

**Professional Credentials:**

(CPA, CIA, or other financial or legal)  
Working towards my CFE designation (Certified Fraud Examiner)

**Experience or Special Knowledge Pertaining to Audit-Related Matters:**

Extensive experience both managing and performing both financial and operational audits; both interest in fraud awareness & detection.

Applicant Signature

**Audit Related Experience:**

Eighteen years of progressive internal audit experience, both public and private. Extensive overseas work; two Fortune 500 Companies. Currently the Director - Internal Controls (Audit) for a publicly traded REIT based in Rancho Bernardo.

**Professional Audit or Financial Organization Memberships:**

Institute of Internal Auditors  
Association of Certified Fraud Examiners

**Civic or Community Experience**

(Committees, Boards, Commissions, etc.)  
Parks + Rec Committee, City of Shoreview, MN (197-99)  
Former Candidate, City Council - City of Shoreview, MN (196)

9/2/08  
Date

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

Please send this completed Form and Resume by e-mail (to [sdiba@sandiego.gov](mailto:sdiba@sandiego.gov)), fax (619-236-6556) or mail to:  
The Office of the Independent Budget Analyst, 202 C Street, MS3A, San Diego, CA 92101, Attn: Jeff Kawar



## Peter D. Parmenter

San Diego, CA 92103-3374

I am currently the Director, Internal Controls for a real estate investment trust (REIT) focused on Providing Real Estate to the Life Science Industry® based in San Diego, CA (www.biomedrealty.com). My previous experiences included work as the Manager of Financial Reporting (Sarbanes-Oxley) for a \$1.3 billion biotech supplier and manufacturer, Senior Internal Audit work for a \$28 billion global wholesaler/distributor/value added reseller of technology products and services, a \$650 million global manufacturer of medical devices and medication safety software, as well as a \$4.3 billion garment manufacturer. Two positions were with Fortune 500 companies (one Fortune 100). As a Big 4 alumnus, I worked on various co-sourced audit initiatives with property and casualty insurance carriers. I was also the National Audit Manager for an \$85 million workers' compensation insurance carrier. I have an extensive background in Internal Audit, including process re-engineering, documentation and testing of key controls for Sarbanes-Oxley (SOX) compliance. Each position has afforded me leadership experience, the ability to develop and manage staff, create time and cost budgets and foster effective partnerships with business management.

### Experience

**BioMed Realty Trust, Inc.**  
Director – Internal Controls  
San Diego, CA  
April 2007 - Present

- Directed Sarbanes-Oxley (SOX) compliance activities across the Company
- Re-engineered company's SOX compliance process
- Initiated risk-based approach to SOX testing
- Reduced reliance on external contractors for SOX testing, resulting in over \$250K savings
- Performed top-down, risk based approach to identify of key controls, including design and implementation
- Monitored company activities to identify potential changes to internal controls
- Maintained thorough understanding of internal controls and the Sarbanes-Oxley Act of 2002
- Drafted company's Business Continuity Plan
- Liaised with other departments to create standardized work processes
- Initiated relationship with outsourced travel management program, including RFP, and revision of existing travel policy

**Invitrogen Corporation**  
Manager – Financial Reporting - Sarbanes-Oxley (SOX) - Worldwide  
Carlsbad, CA  
May 2006 to April 2007

- Coordinated SOX compliance work for large, multi-national biotech company
- Provided leadership in the effective execution of SOX compliance plans and testing
- Planned and scheduled SOX testing, including staffing of internal and external personnel
- Reviewed SOX documentation, including control narratives and matrices
- Evaluated control design and recommend changes to correct deficiencies
- Evaluated control failures identified during testing
- Monitored company activities to identify potential changes in Internal controls
- Coordinated quarterly updating of documentation and certifications from process owners
- Recommended and drove revisions to SOX compliance policies, procedures and programs
- Liaised between external auditors and company management in project management
- Prepared management's assessment on the effectiveness of internal controls
- Coordinated multiple large international projects simultaneously

**Ingram Micro Inc.**

Senior Internal Auditor - Worldwide

Santa Ana, CA

**September 2002 to July 2003**

**May 2004 to May 2006**

- Extensive SOX exposure; created and reviewed documentation and performed test work to ensure key control risks were identified and remediated, as appropriate.
- Performed and led multiple complex operational and financial reviews of Purchasing, Human Resources, Annual Bonus Plan, Distribution Centers, Pricing Tools, and Vendor Debits.
- Trained and developed audit staff and finance rotation candidates on internal audit methodologies and Best Practices.
- Performed risk assessments for areas audited, including development and utilization custom audit programs after a comprehensive risk assessment of the clients' operations.
- Participated in implementation of new audit methodology.
- Prepared and delivered final reports to local and senior management.

**ALARIS Medical Systems Inc.**

Senior Internal Auditor - Worldwide

San Diego, CA

**July 2003 to April 2004**

- Performed and led multiple complex operational and financial reviews, including Third Party Warehousing, Supply Chain Management, Finance, Human Resources, and Legal.
- Identified risks and documented key controls and processes to satisfy Sarbanes-Oxley requirements.
- Partnered with process owners to perform process improvement.
- Trained new associates on internal audit methodologies and Best Practices.

**Levi Strauss and Company**

Senior Internal Auditor - Worldwide

San Francisco, CA

**November 2000 to September 2002**

- Performed and led complex operational and financial audits including financial services, affiliates, distribution centers and operational processes.
- Performed pre-audit risk assessment to identify operational and financial control weaknesses
- Trained, supervised and developed audit staff.
- Collaborated with business partners to implement cost effective solutions.
- Forged alliances between areas of competing interest to bring about workable audit recommendations
- Assisted clients with implementation of audit recommendations.
- Initiated proactive follow-up of recommendations that exceeded Department standard.
- Cultivated and maintained key client relationships that led to additional projects.
- Presented audit findings and recommendations to senior management.

**PricewaterhouseCoopers LLP**

Consultant, Assurance and Business Advisory Services (ABAS)

San Francisco, CA

**February 2000 to November 2000**

- Performed a variety of audit planning activities including information gathering, risk analysis and the design of detailed audit testing programs.
- Assisted with issue development and root cause analysis that integrated client's realities with management's expectations.
- Drafted audit reports and presented findings to senior management.
- Developed action plans with business unit managers to address any required corrective actions.

**RTW Inc - American Compensation Insurance Company**

National Audit Manager

Bloomington, MN

**February 1997 to February 2000**

- Managed in-progress audits with vendor managers to resolve issues, verify on-time performance and budget deviations.
- Developed and implemented company training programs for proposed audit regulatory changes.
- Performed Request for Proposal (RFP) to outsource audit function, reducing audit completion time 20 days and expenses 10%.
- Developed the budget for premium audit services and operations.
- Assisted vendor's field auditors to clarify audit procedures in instances of conflicting audit priorities.
- Established vendor performance metrics.
- Developed company standards and guidelines for audit performance efficiency.
- Performed statistical reporting to state and national regulatory agencies.
- Subject Matter Expert (SME) for state regulatory agency roundtable for workers' compensation audit reform (1999)

**OHMS Inc. – A division of Blue Cross/Blue Shield of Colorado**

Premium Auditor

Eagan, MN

**February 1995 to February 1997**

- Performed premium audit reviews to determine proper payment of insurance premiums.
- Conducted on-site inspections of insured's operations to ensure proper computation of premiums.
- Developed audit premium computation software application.
- Organized information and data necessary to pursue premium fraud/avoidance cases.

**Education**

Bachelor of Science, Organizational Systems Management - 1989

**California State University, Northridge**

Northridge, California

**Associations**

- Association of Certified Fraud Examiners (ACFE)
- Institute of Internal Auditors (IIA)
- Minnesota Insurance Auditor's Association (MIAA) - past President
- National Society of Insurance Premium Auditors (NSIPA)

# Peter Parmenter

Director, Internal Controls - BioMed Realty Trust

peter@parmenter.net

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## Summary

I am currently the Director, Internal Controls for a real estate investment trust (REIT) focused on Providing Real Estate to the Life Science Industry® based in Rancho Bernardo (San Diego), CA ([www.biomedrealty.com](http://www.biomedrealty.com)). My previous experiences included work as the Manager of Financial Reporting (Sarbanes-Oxley) for a \$1.3 billion biotech supplier and manufacturer, Senior Internal Audit work for a \$28 billion global wholesaler/distributor/value added reseller of technology products and services, a \$650 million global manufacturer of medical devices and medication safety software, as well as a \$4.3 billion garment manufacturer. Two positions were with Fortune 500 companies (one Fortune 100). As a Big 4 alumni, I worked on various co-sourced audit initiatives with property and casualty insurance carriers. I was also the National Audit Manager for an \$85 million workers' compensation insurance carrier. I have an extensive background in Internal Audit, including process re-engineering, documentation and testing of key controls for Sarbanes-Oxley (SOX) compliance. Each position has afforded me leadership experience, the ability to develop and manage staff, create time and cost budgets and foster effective partnerships with business management.

## Specialties

internal audit, Sarbanes-Oxley, fraud detection, internal controls, compliance, process improvement, overseas assignments, vendor management

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## Experience

### **Director, Internal Controls at BioMed Realty Trust, Inc.**

April 2007 - Present (1 year 6 months)

Director, Internal Controls for BioMed Realty Trust, a real estate investment trust (REIT) focused on Providing Real Estate to the Life Science Industry®, one of the largest and fastest growing segments of the U.S. economy. Re-engineered company's Sarbanes-Oxley compliance process (both documentation and controls), effecting over \$250K in process savings. Currently performing multiple process improvement reviews, drafting the company's Business Continuity Plan as well as various internal audit projects.

*2 recommendations available upon request*

### **Manager - Financial Reporting - SOX at Invitrogen Corporation**

May 2006 - April 2007 (1 year)

Manager of Financial Reporting -(Sarbanes Oxley) - for a \$1.4b biotech manufacturer/distributor based in Carlsbad, CA. Extensive overseas exposure, including both Europe and Asia; responsible for the company's compliance with Sarbanes-Oxley requirements.

**Senior Internal Auditor at Ingram Micro Inc.**

September 2002 - May 2006 (3 years 9 months)

Senior Internal Auditor for a \$28b multi-national value added reseller (VAR) of technology products and services. Extensive overseas experience. Tasked with Sarbanes-Oxley compliance (both documentation and testing, internal audit, compliance and process improvement work.

*3 recommendations available upon request*

**Senior Internal Auditor at ALARIS Medical Systems Inc.**

September 2002 - June 2003 (10 months)

Senior Internal Auditor for medical device manufacturer based in San Diego, CA. International experience included work both in Sarbanes-Oxley documentation and testing as well as traditional internal audit projects.

**Senior Internal Auditor at Levi Strauss & Company**

November 2000 - August 2002 (1 year 10 months)

Senior Internal Auditor for \$4.3b garment manufacturer based in San Francisco, CA. Extensive overseas exposure during work performed at the company's manufacturing, distribution and sales locations throughout Europe, the Far East and Central America. Performed both traditional internal audit work as well as numerous process improvement initiatives.

*1 recommendation available upon request*

**Senior Consultant at PricewaterhouseCoopers LLP**

February 2000 - November 2000 (10 months)

Senior Consultant - (ABAS) - involved in various co-sourced audit initiatives with property and casualty insurance carriers in the San Francisco Bay area.

**National Audit Manager at RTW, Inc.**

April 1997 - December 1999 (2 years 9 months)

National Audit Manager for specialty workers' compensation insurance management and insurance company based in Minneapolis, MN. Oversaw and performed premium audit work to ensure proper payment of premiums. Managed numerous outside consultants covering Minnesota, Michigan, Massachusetts, Missouri and Colorado.

**Field Auditor at Occupational Healthcare Management Service (OHMS), Inc.**

April 1995 - April 1997 (2 years 1 month)

Oversaw and performed premium audit work to ensure proper payment of premiums. OHMS was a division of Blue Cross/Blue Shield of Colorado, that ceased operations in 1997.

**Field Auditor at Berkley Risk Administrators**

August 1994 - April 1995 (9 months)

Oversaw and performed premium audit work to ensure proper payment of premiums. Berkeley Administrators was a division of WR Berkeley, based in Minneapolis, MN, that worked exclusively with the Minnesota Assigned Risk pool for workers' compensation insurance.

**Field Auditor at Workers Compensation Insurance Rating Bureau of California**

May 1990 - August 1994 (4 years 4 months)

Performed field inspections and premium audits for state appointed regulatory agency for workers' compensation insurance. Worked from the company's Santa Fe Springs, CA satellite office.

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**Education**

**California State University-Northridge**

BA, Organizational Systems Management, 1986 - 1989

**Texas A&M University**

Management, 1983 - 1985

**Admiral Farragut Academy**

HS Diploma, College Prep, 1979 - 1983

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THE CITY OF SAN DIEGO

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

**Candidate Application Form**

Applicant's Name: Charles T. Sellers Business Affiliation: Sellers & Company

Home Address: [REDACTED] Business Address: Suite One, PMB 343  
(Including ZIP) (Including ZIP)

San Diego, CA 92129-2149 13223 Black Mtn. Road

San Diego, CA 92129-2699

Telephone: \_\_\_\_\_ Business Telephone: [REDACTED]

E-Mail Address: \_\_\_\_\_ Business E-Mail: [REDACTED]

**\*\* PLEASE ATTACH A RESUME WITH YOUR QUALIFICATIONS AND BRIEFLY PROVIDE THE INFORMATION REQUESTED BELOW:**

**Educational Background:**

B.S. in Business Administration (Accounting)  
from San Diego State University (1982)  
M.S. in Accountancy (Taxation)  
from San Diego State University (1984)

**Professional Credentials:**

(CPA, CIA, or other financial or legal)

Certified Public Accountant (CA)  
Accredited Estate Planner (NAEPC)

**Experience or Special Knowledge**

**Pertaining to Audit-Related Matters:**

While at Ernst & Young, I participated in the audits of all the firm's Not-for-Profit clients.

**Audit Related Experience:**

I served on the professional accounting staff of Ernst & Young, LLP for eight years.

**Professional Audit or Financial Organization Memberships:**

American Institute of CPA's  
California Society of CPA's

**Civic or Community Experience**

**(Committees, Boards, Commissions, etc.)**

Rancho Penasquitos Town Council (2 years)  
Rancho Penasquitos Planning Board (12 years)

Charles T. Sellers  
Applicant Signature

11-24-2008  
Date

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

Please send completed Application & Resume by e-mail (to [sdiba@sandiego.gov](mailto:sdiba@sandiego.gov)), fax (619-236-6556) or mail to:  
The Office of the Independent Budget Analyst, 202 C Street, MS3A, San Diego, CA 92101, Attn: Jeff Kawar

Charles Thomas Sellers, AEP, CPA

<b>Profile</b>	Thorough background in all phases of taxation and financial accounting. Areas of specific expertise include small businesses, high net worth individuals, trust accounting, estate planning and taxation, employee benefits, compensation and retirement planning, as well as exempt organizations and charitable giving.	
<b>Education</b>	MS in Accountancy with a Taxation Emphasis BS in Business Administration with an Accounting Major Both degrees conferred by San Diego State University in San Diego, CA	1984 1982
<b>Career</b>	<b>Sellers &amp; Company – San Diego, CA</b> <i>Managing Partner</i> Responsible for all areas of general practice management for a small Certified Public Accounting firm; including staff training, recruitment and retention. Other duties include operational controls for income, expense and cash flows. Primary source of contact for major clients with various sophisticated tax research and financial planning needs. Participation in compilations and reviews. Supervisory responsibility for all subordinate tax preparation and planning. Primary source of new client development.	1992 - Present
	<b>Ernst &amp; Young – San Diego, CA</b> <i>Senior Manager</i> Direct supervision of all Managers. Review of sophisticated tax research and planning. Development of new clients. Assisted Partners in practice management and staff recruitment. Tax provision reviews for public companies.	1984 - 1992
	<i>Manager</i> Direct supervision of all Seniors. Performance of sophisticated tax research and planning. Coordination and general review of all tax return preparation. Tax provision reviews for private companies and exempt status reviews for non-profit organizations.	
	<i>Senior</i> Direct supervision of all Staff. Detailed review of tax preparation. Performance of basic tax research and planning. Primarily responsible for staff development and indoctrination.	
	<i>Staff</i> Participation in audits, reviews and compilations. Tax return preparation for individuals, estates, trusts, corporations, partnerships and exempt organizations.	
	<b>San Diego State University – San Diego, CA</b> <i>Graduate Research and Teaching Assistant</i> Assisted Professors with academic research and curriculum development. Taught various taxation and accounting courses to undergraduate students while pursuing and completing graduate degree studies.	1982 - 1984
<b>Professional</b>	Certified Public Accountant, State of California (1986) Accredited Estate Planner, NAEPC (2000) Member, American Institute of CPA's Member, California Society of CPA's Member, National Association of Estate Planners and Councils (NAEPC) Member, Estate Planning Council of San Diego	