

MEMORANDUM

TO: Board of Trustees

FROM: Tim Callicrate
Board of Trustees Chairman

THROUGH: Indra Winquest
District General Manager

Susan A. Herron
District Clerk

SUBJECT: Conduct interview(s) with applicants Vito Brandle, Mick Homan, and Raymond Tulloch **and** review, discuss and possibly make appointments to the Audit Committee in accordance with Policy 15.1.0 with terms commencing on beginning July 1, 2022

DATE: May 2, 2022

In accordance with Policy 15.1.0: Accounting, Auditing and Financial Reporting: Audit Committee Charter; Organization, shown below, this item is brought forward for possible action.

ORGANIZATION: *The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.*

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

- *A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB) statements, and financial reporting*
- *Experience either preparing or auditing financial statements*
- *Experience with internal controls*

- *An understanding of the function of an audit committee*

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- *Annually, the Board of Trustees will appoint two Trustees to be Committee members. Appointing Trustees to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the Committee. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising managerial responsibilities that fall within the scope of the audit of the District.¹*
 - *At-Large Members shall be appointed by the Board of Trustees from applicants with appropriate accounting, auditing, internal controls, and financial reporting expertise. This expertise could include:*
 - *Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn*
 - *Experience on governing board, either as committee or board member*
 - *Experience either preparing or auditing financial statements*
 - *Experience with internal controls*
 - *An understanding of the function of an audit committee*

At-Large Members will serve staggered two-year terms:

- *For the first appointment, one member will serve a one-year term and the other two will serve a two-year term.*
- *For each subsequent appointment, the member will serve a two-year term.*

One member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee members with a written agenda for each meeting. Committee Members may request agenda items for the Chair's consideration and approval.

Conduct interview(s) with applicants Vito Brandle, -3-
Mick Homan, and Raymond Tulloch and review,
discuss and possibly make appointments to the Audit
Committee in accordance with Policy 15.1.0 with terms
commencing on beginning July 1, 2022

May 2, 2022

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies.

¹“To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source:GFOA Best Practices, Audit Committee

Three people have applied for the above at-large position:

- ✓ Vito Brandle
- ✓ Mick Homan
- ✓ Raymond Tulloch

All three of the above people have been invited to attend the meeting of May 11, 2022 so interviews can take place. Should the Board decide to do an appointment, that can be done at this meeting and the terms would be in effect starting July 1, 2022 and end June 30, 2023 and June 30, 2024.

Suggested motions are as follows:

I move to appoint Mr. (fill in the blank with the candidate's name) to begin serving, on July 1, 2022, as the one-year term appointee to the Incline Village General Improvement District's Audit Committee which is a volunteer position and is governed by Policy 15.1.0.

I move to appoint Mr. (fill in the blank with the candidate's name) to begin serving, on July 1, 2022, as the two-year term appointee to the Incline Village General Improvement District's Audit Committee which is a volunteer position and is governed by Policy 15.1.0.

I move to appoint Mr. (fill in the blank with the candidate's name) to begin serving, on July 1, 2022, as the two-year term appointee to the Incline Village General Improvement District's Audit Committee which is a volunteer position and is governed by Policy 15.1.0.



Accounting, Auditing, and Financial Reporting Audit Committee Charter Policy 15.1.0

The Incline Village General Improvement District is committed to be proactive, informed, and to provide the highest level of financial accountability and transparency to its parcel owners and other stakeholders (i.e., the State of Nevada).

The Government Finance Officers Association (GFOA) encourages the effective use of an audit committee in the public sector and considers such a committee an integral element of public accountability and governance. An Audit Committee plays a key role with respect to overseeing the integrity of the District's annual financial statements (the "ACFR") by ensuring those responsible for financial management (Management and the Board of Trustees) meet their responsibilities for maintaining an effective system of internal controls over financial reporting. An Audit Committee is a practical means for a governing body to provide much needed independent review and oversight of the District's financial reporting processes, internal controls, and independent auditors.

An Audit Committee also provides a forum separate from management in which auditors and other interested parties can candidly discuss concerns. By effectively carrying out its functions and responsibilities, an Audit Committee helps to ensure that procedures are in place to objectively assess management's practices, and that the independent auditors, through their own review, objectively assess the government's financial reporting practices.

An Audit Committee should be formally established by the Board of Trustees, be adequately funded, and be subject to a formally approved Audit Committee Charter.

POLICY: The Audit Committee (the "Committee") is to assist the Board of Trustees fulfill its responsibilities in accordance with Nevada Revised Statutes (NRS), District Policies, Practices, Ordinances, and Resolutions by providing oversight over the District's financial reports, the system of internal controls including the internal audit plans and reports, and the independent auditor's reports within the ACFR.

The Committee shall have open communication with and maintain strong working relationships with the IVGID Board of Trustees, the General Manager, Director of Finance, and the independent auditor.

This Committee shall review the Charter annually with any recommended changes submitted to the Board of Trustees for consideration and possible approval.



**Accounting, Auditing, and Financial Reporting
Audit Committee Charter
Policy 15.1.0**

ORGANIZATION: The Committee shall consist of five (5) voting members. This includes two Board members appointed annually by Trustees and three members appointed by the Trustees to serve as qualified At-Large Members. Any recommendations for expanding the number of voting members will be recommended by the Committee and submitted to the Board of Trustees for possible approval. The Committee may retain financial or other appropriate advisors to attend meetings, provide guidance and training, as needed, and as approved by the Board of Trustees for financial expenditures.

Members of the Committee should have or shall obtain an understanding of accounting, auditing, financial reporting, and internal controls to be able, with the assistance of an advisor if needed, to deliberate on issues for which the Committee is responsible. Therefore, the Board of Trustees may need to budget for periodic training of the Committee members and an outside advisor to assist the Committee with the independent conduct of its work with the approval of the Board of Trustees. Any advisor so engaged should possess the following qualifications:

- A thorough understanding and experience with Generally Accepted Accounting Principles (GAAP), Government Accounting Standard Board (GASB) statements, and financial reporting
- Experience either preparing or auditing financial statements
- Experience with internal controls
- An understanding of the function of an audit committee

At-large Committee members shall be independent. They shall not accept any consulting, advisory, or other compensatory fee from the District. All members shall not be an affiliated person with the District and at-large members suggested qualifications:

At-Large Committee members shall be expected to comply with all District policies that apply to volunteers. District staff shall be responsible for providing copies of all relevant policies to Committee members.

- Annually, the Board of Trustees will appoint two Trustees to be Committee members. Appointing Trustees to serve successive years increases continuity and allows for knowledge retention. In the event a Trustee is removed or resigns, the Board of Trustees shall appoint a new member to the Committee. In accordance with GFOA recommendations, Trustees considered for appointment to the Committee shall not be exercising



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managerial responsibilities that fall within the scope of the audit of the District.¹

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 - Hold an active CPA license (preferably in Nevada) or have at least 15 years of progressive financial management experience as evidenced on a resume, CV, or LinkedIn
 - Experience on governing board, either as committee or board member
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 - Experience with internal controls
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- At-Large Members will serve staggered two-year terms:
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One member of the Committee shall be appointed by the Committee to be the Chair. The Chair will schedule all Committee meetings and provide Committee members with a written agenda for each meeting. Committee Members may request agenda items for the Chair's consideration and approval.

The Committee members are limited to two 2-year terms, which may be extended with the Board of Trustees approval in the event there are no interested or qualified applicants to fill any future vacancies.

¹ “To ensure the committee's independence and effectiveness, no governing body member who exercises managerial responsibilities that fall within the scope of the audit should serve as a member of the audit committee” Source: GFOA Best Practices, Audit Committee



**Accounting, Auditing, and Financial Reporting
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1.0 Independent auditor reports directly to the Audit Committee

The independent auditor will be engaged by and report directly to the Committee. The Committee is expected to maintain free and open communication with the independent auditor and District Staff. This communication may include periodic executive sessions with each of these parties. The independent auditor is to bring to the attention of the Committee any additional work required (and related fee impact), beyond the scope of work contained in the engagement letter and the audit plan, to fulfill their responsibilities before any such work is undertaken.

2.0 Scope of the Committee's Authority and Responsibilities

It is the responsibility of the Committee to provide independent review, oversight and feedback on:

1. Financial reporting
2. Internal controls
3. The independent audit of the basic financial statements
4. The ACFR

To fulfill these responsibilities, the Committee shall:

- 2.1 Be independent, effectively communicate, and reinforce accountability.
- 2.2 Manage the external independent audit procurement process.
 - 2.2.1 Review and approve the Request for Proposal (RFP) for an independent auditor to be retained by the District. Such engagement should be for no more than five fiscal years in duration.
 - 2.2.2 Make recommendations on the scope of work.
 - 2.2.3 Make recommendations to the Board of Trustees and take subsequent action to engage an independent auditor.
 - 2.2.4 Review and approve the engagement letter (i.e., contract) between the District and the independent auditor
 - 2.2.5 If deemed necessary, identify and recommend additional audit services to be performed.
 - 2.2.6 By March 31st of each calendar year, the Board of Trustees is to formally designate an external independent auditor and



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- inform the Nevada Department of Taxation. (NRS 354.624 item 3).
- 2.2.7 When appropriate recommend the replacement of the independent auditor and the initiation of the procurement process (2.2.1).
- 2.3 Facilitate the independent audit process.
- 2.3.1 Review and approve, in consultation with the independent auditor, the annual audit plan, the scope of audit activities and schedules by June of each year
- 2.3.2 Provide an independent forum for auditors to report findings or difficulties encountered during the audit
- 2.3.3 Review with the District management and the independent auditor all major issues identified by the independent auditor regarding:
- 2.3.3.1 Accounting Principles.
 - 2.3.3.2 ACFR presentation.
 - 2.3.3.3 Any significant changes in the selection or application of accounting principles.
 - 2.3.3.4 Significant judgments made in the preparation of the ACFR and basic financial statements.
 - 2.3.3.5 The effect of regulatory initiatives.
 - 2.3.3.6 Off-balance sheet structures.
 - 2.3.3.7 Changes to audit plan of independent auditor as a result of any additional issues identified by the auditor.
 - 2.3.3.8 Any restrictions on the scope of the auditor's activities or on access to requested information or managements responses.
- 2.3.4 To review with District management and the independent auditor any material conflicts or disagreements between District management and the independent auditor, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that, individually or in the aggregate, could be significant to the District's financial statements or the independent auditors' report, and attempt to help resolve any conflicts or disagreements regarding financial reporting.



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- 2.3.5 According to the approved work plan, conduct periodic meetings with the external auditor to review progress, issues identified, concerns and the audit timeline.
 - 2.3.6 Review the Management Representation letter by the District's management prior to submittal of the letter to the independent auditor.
 - 2.3.7 The Committee shall submit a written report to the District's Board of Trustees in conjunction with the presentation of the ACFR to the Board of Trustees by the end of December.
- 2.4 Post Independent Audit Follow up
- 2.4.1 Follow-up on any corrective action identified by the independent auditor, if any.
 - 2.4.2 Annually evaluate the work of the independent auditor and lead audit partner based on compliance with work plan and engagement letter.
- 2.5 The Committee may identify a need to engage an external resource to address a specific area of concern.
- 2.5.1 The Committee shall seek approval from Board of Trustees to obtain appropriate resources.
 - 2.5.2 The Committee shall agree the Scope of Work.
 - 2.5.3 The Committee is responsible for engaging the resource to perform the scope of work.
 - 2.5.4 The external resource shall report findings to the Committee.
 - 2.5.5 The Committee will provide findings to the Board of Trustees and recommend possible implementation of the findings, if any.
 - 2.5.6 Management will have the responsibility for implementation of identified changes or enhancements.
- 2.6 The Committee shall review and provide oversight of the internal controls ensuring management establishes, implements and reviews internal controls on a regular basis for functionality and effectiveness.



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- 2.6.1 Management will provide an annual schedule for the review of District Financial Practices (internal control) documents. These documents will be provided to the Audit Committee for their review and oversight.
 - 2.6.2 Review the annual internal control audit plan(s).
 - 2.6.3 Review management's annual assessment of their internal controls for prior year audit plan.
 - 2.6.4 Review management's identification of fraud risks, review the implementation of anti-fraud measures.
- 2.7 Annually review the District's Code of Conduct that promotes honest and ethical conduct; full, fair, accurate, timely disclosures in periodic reports including the ACFR; and compliance with applicable policies and practices to ensure it is adequate and up-to-date.
- 2.8 To annually review and refine as necessary the whistleblower procedures for the receipt, retention, and treatment of complaints received by the District, from the public or anonymous submissions by employees of the District, regarding accounting, internal accounting controls, auditing matters, or suspected fraud for recommendation to the board of trustees for consideration and possible approval.
- 2.8.1 Review and refine as needed the procedures for educating employees on their individual role in ensuring the District's financial integrity.
 - 2.8.2 Ensure employees of the District have an anonymous method for concerns to be submitted.
- 2.9 Reports to Board of Trustees.
- 2.9.1 The Committee shall submit an annual report to the Board of Trustees assessing its fulfillment of its duties and responsibilities as described in the Charter

3.0 Meetings

- 3.1 Meetings are to be conducted in accordance with the state's Open Meeting Law NRS 241. The Board of Trustees will be emailed a copy



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of the meeting minutes. Meeting minutes will be posted on the District website.

- 3.2 The committee will hold meetings up to twice per quarter, unless immediate action is needed and no less than four times per year. All members are expected to attend on a regular basis. Any member missing two consecutive meetings without due cause (i.e., illness) will be reviewed for continued membership on the Committee by the Chairs of the Committee and Board.
- 3.3 The committee Chair shall establish the agenda for meetings and provide all briefing materials to members and the public in advance.
- 3.4 The District's management is to provide to copies of all materials which are to be presented by management to a Committee's public meeting in compliance with NRS 241.
- 3.5 The Committee shall review correspondence to determine if any action is to be taken. If needed, assign the responsibility to investigate and resolve the concern/question to the appropriate organizational leader. Communicate with the submitter, if known, regarding their submitted concern.
- 3.6 The Committee shall review all past correspondence which contains outstanding action items. Ensure responses and/or corrective action is taken in a timely manner.
- 3.7 The Committee may ask members of management or others to attend meetings and provide pertinent information as necessary.
- 3.8 An annual meeting is to be held with the independent auditor, the General Manager, the Director of Finance, legal counsel and anyone else as desired by the Committee to review the audited annual basic financial statements including the Comprehensive Annual Financial Report (ACFR) and the auditor's material written communications with the District.



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4.0 Annual Financial Risk Assessment and Risk Management.

The Committee shall review and discuss with District management and the independent auditor the District's major financial risk exposures, and the steps management has taken to monitor and control those exposures. It is the Board's responsibility to ensure the District has adequate controls and plans for risk mitigation for areas beyond finance.



The Incline Village General Improvement District Board of Trustees is seeking interested candidates who wish to serve as At-Large Members of the Audit Committee. The Audit Committee is seeking individuals with an understanding of accounting, auditing, financial reporting, and internal controls. Further, candidates shall be expected to comply with all District policies that apply to volunteers. Candidates should also be familiar with Policy 15.1.0, Audit Committee Charter located on the IVGID website at this link:

https://www.yourtahoeplace.com/uploads/pdf-ivgid/IVGID_Board_Policies_3.15.22.pdf

This charter includes a more detailed explanation of expertise desired and should be thoroughly reviewed by any candidates seeking appointment.

Three positions are to be filled; one for a one-year term (effective immediately) and two for a two-year term (effective July 1, 2022). Any interested candidate should submit a letter of interest and a resume. These two documents can be submitted either via U.S. Mail addressed to District Clerk Susan Herron, IVGID, 893 Southwood Boulevard, Incline Village, Nevada 89451; or hand delivered to the aforementioned address; or submitted via e-mail (sah@ivgid.org). It is the interested candidate's responsibility to ensure that their documents have been received for consideration. All submittals must be received no later than April 29, 2022, 12 noon (PST).

Further, all interested candidates must be available to be interviewed during the Incline Village General Improvement District Board of Trustees meeting tentatively scheduled for May 11th at 6:00 p.m. During this meeting, the Board of Trustees may make their final decision. If you have any questions regarding this matter, please contact Susan Herron, District Clerk, IVGID, at (775) 832-1207 or via e-mail at sah@ivgid.org.

From: [Homan, Mick](#)
To: [Susan A. Herron](#)
Cc: ["Mick Homan"](#)
Subject: Audit Committee Letter of Interest
Date: Thursday, April 7, 2022 9:56:25 AM
Attachments: [IVGID Audit Committee Cover Letter.docx](#)
[Mick Homan BIO - IVGID Audit Committee.docx](#)

Susan,

Please find attached a letter of interest to be considered as an Audit Committee Member for IVGID, along with my current executive Bio, with an attached chronology of my professional work experience. I am a CPA/CMA and have recently announced my retirement as the Chief Accounting Officer of the Procter & Gamble Company – an \$80 billion multi-national Fortune 50 public company. The letter and Bio have a summary of my qualifications, which include audit, general finance leadership, controllership (including financial statement preparation, internal controls, audit committee, etc.) and direct interaction and influencing of the regulatory landscape, including close and constructive dialogue with the FASB, SEC and PCAOB.

If you have any follow up questions, please do not hesitate to contact me via phone (513-602-7240) or email (homan.mick@gmail.com or homan.mg@pg.com).

Can you please confirm via email that you have received my submission?

Thanks and regards,

Mick Homan

Michael (Mick) Homan
P.O. Box 3167
986 Chip Court
Incline Village NV 89450
513-602-7240
Homan.mick@gmail.com

April 4, 2022

Board of Trustees
Via Susan Herron
District Clerk
IVGID
893 Southwood Blvd
Incline Village NV 89451

I wish to express my interest in being appointed as an Audit Committee member for the Incline Village General Improvement District (IVGID). I believe my background and experience would make me a valuable member of IVGID and a valued advisor to its Board of Trustees.

I am a CPA and a CMA with almost 40 years of work experience, including more than a decade of experience as an auditor with "Big 4" multinationals accounting firms and over 2 decades as a finance and accounting leader for a fortune 50 company, the vast majority of which was spent in the controllership organization. I relocated to Incline Village in 2020 and am a permanent resident. I have recently announced my retirement as the Chief Accounting Officer for the Procter & Gamble Company, a multinational Fortune 50 company with over \$80 billion in annual revenue. As the CAO for P&G, I directly manage the relationship and interactions with the Audit Committee of P&G's Board of Directors. During the course of my career, I have experience working for and with entities of all sizes, ranging from small privately held companies to large public multi-national companies, with experiences both domestically and internationally, across a variety of industries and types of entities, including consumer products/manufacturing, financial services, real estate, health care/insurance, not-for-profit and quasi-governmental agencies.

I believe this background and work experience, combined with my vested interest in the long term development and success of IVGID puts me in an ideal position to help the Audit Committee work with the IVGID staff to guide the overall governance and controls of IVGID, as well as being a valued advisor to IVGID's Board of Trustees.

Attached for your reference is a copy of my executive BIO and work chronology that provide more perspective on my background and qualifications. I appreciate your consideration of this request and am available at your convenience to answer any questions or provide additional perspective.

Regards,



Mick Homan

Mick Homan
Senior Vice President, Finance & Accounting – Chief Accounting Officer
The Procter & Gamble Company

Mick Homan serves as P&G's Chief Accounting Officer, where he leads P&G's global Accounting organization. In that capacity, Mick oversees and is the key decision maker for the Company's internal management reporting and external financial reporting processes, including the Company's corporate general accounting and consolidation functions, accounting policies and standards, policy consultation, transactional support, SEC filings and annual reports. He is chair of the Company's Disclosure Committee and the key interface with regulators, auditors and the Audit Committee of the Board of Directors on accounting and financial reporting matters. He is also a member of the Company's SOX internal controls steering team. Mick initially joined P&G in 1996 and has served in both corporate and business line finance roles, domestically and overseas.

Other Work Experience

Public Accounting

Mick was a senior manager in the audit and assurance practices of both Deloitte & Touche (1984-1994) and Arthur Andersen (1995-1996), where he served clients in a variety of industries. While with Deloitte & Touche, Mick was part of the firm's Leadership Development Program, comprised of a select group of managers chosen to serve in the firm's National Office Accounting Standards and Consultation organization. There, he monitored the standard setting process and researched and consulted with practice offices and the firm's top accounting partners on highly technical and complex transactions and financial reporting issues.

Banking

From 2001-2002, Mick was the Vice President, Mergers & Acquisitions for Fifth Third Bancorp, a large regional bank located in Ohio. In that capacity, he was senior financial decision-maker responsible for identifying, valuing and optimizing structures of acquisition opportunities for the Bancorp, working with business line management to understand business plans, identify and prioritize areas to supplement growth through acquisitions or alliances, and working with investment bankers and other third parties to identify opportunities.

Other Professional Activities

Mick is a current member and past Chair of the Financial Executive International's Committee on Corporate Reporting (CCR). He is also a current member and a past chair of the Financial Reporting Committee of the Institute of Management Accountants (FRC). CCR is a committee of the FEI composed largely of Controllers and Chief Accounting Officers from Fortune 50 companies that meets regularly to address and influence the accounting and financial reporting standard setting process, including regular meetings with the FASB, SEC, PCAOB and other standard setters. FRC is a similar subcommittee of the IMA that also includes leading technical partners from the "Big 4" accounting firms and other leaders of the profession.

Mick also served 2 terms as a member of the Financial Accounting Standards Advisory Counsel (FASAC). The members of FASAC are a diverse group, drawn from the ranks of CEOs, CFOs, Controllers, senior partners of public accounting firms, executive directors of professional organizations, and senior members of the academic and analyst communities, all with a vested interest in financial reporting and disclosure. The primary function of FASAC is to advise the FASB Board on

issues related to projects on the Board's agenda, possible new agenda items, project priorities and other matters that may require the attention of the FASB or as requested by the chairman of the FASB. FASAC meets with the Board on a regular basis to help the Board understand and discuss issues, and to help the Board establish its agenda and strategic direction.

Mick is invited to speak as an industry accounting expert in various forums, including accounting conferences and FASB and SEC-sponsored "round-tables" on emerging and proposed rules.

Education and Certification

Mick Graduated with high honors from the University of Northern Iowa in 1984 with a degree in accounting. He is a CPA and CMA.

Appendix
Mick Homan
Employment Chronology

August 1984-July 1990	Deloitte – Colorado Springs, CO Audit Staff through Manager
August 1990-June 1992	Deloitte – National Office, Wilton, CT Management Development Program Manager – Accounting Standards and Consultation
July 1992 – January 1995	Deloitte – Denver, CO Audit Senior Manager
January 1995 – November 1996	Arthur Andersen – Minneapolis, MN Audit Senior Manager
November 1996 – July 1999	Procter & Gamble – Cincinnati, OH Vice President, External Reporting
August 1999 – July 2001	Procter & Gamble – Brussels Belgium Vice President, Finance – Fabric Care
July 2001 – August 2002	Fifth Third Bank – Cincinnati, OH Vice President, Mergers & Acquisitions
August 2002 – March 2006	Procter & Gamble – Cincinnati Vice President, Corporate Accounting
March 2006 – February 2021	Procter & Gamble – Cincinnati Senior Vice President , Chief accountant - Corporate Accounting
March 2021 - Present	Procter & Gamble – Cincinnati Senior Vice President , Chief accounting Officer

From: raytulloch@munrotulloch.com
To: [Susan A. Herron](#)
Subject: Audit Committee at large members
Date: Friday, April 22, 2022 12:32:59 PM
Attachments: [Ray Tulloch 2022 IVGID Audit Committee.pdf](#)
[Untitled attachment 00012.html](#)
[Ray Tulloch AC resume 04 22 22.pdf](#)
[Untitled attachment 00015.html](#)
[PastedGraphic-1.tiff](#)
[Untitled attachment 00018.html](#)

Ms Herron

I attach my cover letter and resume for the Audit Committee at large position for the consideration of the Board.

Thank you for your assistance.

643 Second Creek Drive, Incline Village, NV 89451

Cell: +1 207 409 4872

Email: raytulloch@munrotulloch.com

Ms Susan Herron

District Clerk

IVGID

893 Southwood Blvd,

Incline Village

NV 89451

22 April 2022

Ms. Herron

At Large Members of the Audit Committee

I attach for the consideration of the Board of Trustees my application and resume for the at large positions on the Audit Committee. I am a 15 year full-time resident of Incline Village. I have also served both as a member and Chair of the Audit Committee since its establishment in 2020.

Professionally, I have extensive international business experience and expertise both as an Executive in the Utility Industry and in senior Consulting roles with Big 4 firms including Price Waterhouse Coopers and with specialist consultancies, including my own firm, Munro Tulloch, Inc.

Among recent engagements I have performed a number of Management Audits on behalf of the Hawaii Public Utilities Commission to review the validity of proposed rate increases and to identify business improvements. (These audit reports are available as public domain documents on the HPUC website). As a result of one of these audits, and based on my findings, the Hawaiian Electric Company implemented major structural changes including at leadership level; agreed to reduce costs through efficiencies by \$25million/year withdrew their request for a \$77million/year increase in rates. As a result, there were significant savings - over \$100million/year - for customers, in addition to material improvements in service and operational efficiency.

My extensive background in financial analysis, reporting and identification and implementation of business improvements makes me an excellent candidate for the Audit Committee to provide mature support and insight to both the Board and IVGID leadership in their common goal of providing quality and affordable services to the Community. I believe I have clearly demonstrated the practical application of these skill sets during my current tenure on the Audit Committee as it has worked diligently to improve the transparency and accuracy of IVGID financial reporting.

I look forward to the opportunity to discuss further and to continue to give back to the Community in this role.

Yours Sincerely



Ray Tulloch



Ray Tulloch

EXECUTIVE PROFILE

Ray is a highly-experienced Executive with extensive international experience in the energy and utilities sector. He has held a number of Senior Executive roles in Operations; Mergers and Acquisitions; Business Improvement; Financial Strategy and Asset Management with a major international utility group. In addition Ray has a proven consulting and advisory track record in both Big Four and specialist consulting environments.

Ray has a demonstrably successful record of leading multiple Business Analysis, Transformation and Technology projects to deliver business performance improvement and cost reductions. He brings a rare blend of business, financial and operational expertise as well as technical skills to support the successful delivery of business-focused solutions, which drive sustainable bottom line performance improvement. His proven credibility and experience brings significant value and benefits in ensuring successful on time and on budget identification and delivery of Business improvement solutions that deliver the planned financial, operational and service benefits.

BUSINESS STRATEGY AND TRANSFORMATION

A major focus of Ray's experience both as a consultant and as a utility executive has been the identification and implementation of business and technology solutions that enable both bottom-line value creation and business performance improvement. These strategies have included Cost Reduction Initiatives, Post-Acquisition Transition plans, Turn-Around plans, New Business initiatives and Organizational Restructuring. A key element in his successes in these areas is his demonstrable passion for improved performance that can deliver sustainable value for all stakeholders - Customers, Stockholders and Employees - over the longer term. He has also demonstrated the ability to lead implementation of such initiatives and take accountability for the difficult decisions that are typically required to execute these plans.

MERGERS AND ACQUISITIONS

For a major \$8Billion US Utility acquisition by a UK Company, Ray was responsible for leading the due diligence and valuation for the Australian subsidiary - 25% of the company - for the transaction. Post acquisition Ray led the Merger Regulatory Approvals teams in California and Idaho to achieve Public Utility Commission approvals. The agreement to the merger by the California Public Utilities Commission was the first ever approval in the USA of an acquisition of a US Utility by a foreign Company. Following merger approvals Ray led the post-merger transition team to develop a supply

EDUCATION

Fellow of the UK Institute of Electrical Engineers (FIEE)
Chartered Engineer

Bachelor of Science, Electrical and Electronic Engineering
Master of Business Administration

CAREER OVERVIEW

Munro Tulloch, Inc., *Principal*
2012 – Present

Uelligent, *Account Director*
2017-September 2018

Bridge Energy Group
2014 - 2015
Vice President, Grid Solutions

HCL Axon, *EAM Solutions Director*,
2011 - 2012

PricewaterhouseCoopers, *Director*
2008 - 2011

New Dimensions Solutions, *Vice President, Consulting*
2007 - 2008

Munro Tulloch, Inc., *President*
2004 - 2007

Scottish Power plc: 1976 - 2003
Project Director, Southern Water Sale and Refinancing, 2001-2003

PacifiCorp: *Managing Director, Procurement, Logistics & Transport*,
2000 - 2001

Project Manager, Scottish Power/PacifiCorp Acquisition & Transition Team, 1999



chain strategy to deliver value and implement best practices and was also deputy leader of the Transmission and Distribution transition plan team.

Since 2014 Ray has been providing support to the Hawaii Public Utilities Commission (HPUC) in review, approval and oversight of the Hawaiian Electric Companies major Enterprise Resource Management technology project. As an outcome of this support, the Companies agreed to deliver benefits to customers through savings of \$244m over 12 years. In 2019/20 Ray conducted a management audit of the Hawaiian Electric Company on behalf of the HPUC. As an outcome of my audit findings the Companies have implemented major structural changes including at leadership level; have agreed to reduce costs through efficiencies by \$25m/year and have withdrawn their request for a \$77m/year increase in rates. As a result, there have been significant savings for customers in addition to material improvements in service and operation efficiency.

TECHNOLOGY SOLUTIONS

Ray has led and participated in multiple engagements to review, recommend and implement Enterprise Resource Planning (ERP) and Enterprise Asset Management (EAM) solutions, leveraging leading class technologies to support these objectives. A key driver of value in a utility business is the effective deployment of capital and control of operating costs. By fully leveraging the capabilities of the technology, driving deeper integration with financial and Supply Chain systems and capturing asset history data, utilities can make better informed asset investment planning decisions that support more accurate targeting of capital investment to deliver system performance improvements and customer service. Ray's deep industry experience ensures that technology solutions effectively leverage the standard technology to build useable solutions to deliver measureable business benefits. This also minimizes expensive solution customization.

SUPPLY CHAIN PERFORMANCE IMPROVEMENT

Effective management of the supply chain can provide significant bottom line value for utilities. In many instances responsibilities for disparate elements of the process - procurement, warehousing, logistics, inventory management - are spread across different parts of the enterprise. This reduces accountability and introduces process disconnects, and the result rarely delivers the full value potential. Ray has worked with multiple utility clients in restructuring Supply Chain Operations to achieve effective end-to-end Supply Chain integration; to implement strategic sourcing strategies to deliver sustainable cost reductions; and design of focused logistics models that can reduce inventory levels concurrent with improving availability of materials to end-users. He has also led delivery of Supply Chain technology solutions including the first implementation of SAP's Extended Warehouse Management (EWM) in the utility sector.

Ray has demonstrated, in practice as a utility executive, the ability to design and deliver such models. At PacifiCorp, following the acquisition of the company by Scottish Power, Ray led the transition team that developed a new Supply Chain operating model. He subsequently led the new Business Unit as Managing Director and delivered over \$35M of annual spend savings and \$7M in Opex reductions in the first 18 months, significantly contributing to the post-merger benefits achievements

COMPETENCIES

<ul style="list-style-type: none"> • Management Audits • Business Restructuring • Business Development • Financial Management • M&A Due Diligence • Analytics 	<ul style="list-style-type: none"> • Work Management • Asset Management • Technology Roadmaps • Supply Chain Improvement • Mobility Solutions 	<ul style="list-style-type: none"> • Change Management • Project Management • Complex ERP Integration • Business Strategy • Smart Grid • Regulatory Analysis
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SOFTWARE SKILLS - MS OFFICE SUITE, MAXIMO, SAP, ORACLE, CLICKSOFT

raytulloch@munrotulloch.com



EXPERIENCE

Munro Tulloch Inc. – Principal & CEO

2012 – Present

Munro Tulloch is a consultancy business with a focus on the electric, water, and gas utility sector. Munro Tulloch specializes in delivering strategic financial and business improvement advisory services. In addition we provide implementation support for Supply Chain, Enterprise Asset Management, business transformation and technology projects. Client engagements have included:

- Conducted management Audit of Hawaii interisland shipping Company on behalf of the Public Utilities Commission following emergency rate increase. Identified efficiencies and operational improvements to reduce costs by \$3.5m/year and to maintain rate freeze for 3 years.
- Conducted Management Audit of Hawaiian Electric Company on behalf of the Public Utilities Commission. Identified necessary major structural and organizational changes to improve operational efficiency and savings of \$25m/year for customers. These recommendations have been adopted and are being implemented by the Company. In addition the Company has withdrawn its request for a 4.1% (\$77m/year) increase in rates.
- Expert EAM/ERP Adviser to Hawaii PUC for evaluation of and recommendations to Commissioners on implementation of ERP/EAM solution by regulated utility
- Enterprise Integration Architect for Work Management and Supply Chain implementation for a major vertically integrated Midwest Utility
 - Identification and recommendations on integration solutions and business impacts for replacement of legacy Supply Chain and Work Management Systems
 - Thought leadership and business process design recommendations
 - Review and validation of development objects and identification of alternatives to leverage standard functionality
 - Development of recommendations on key design decisions for Executive Steering Group
- Senior Adviser to major Canadian utility group for \$100M+ Business Transformation and EAM implementation program.
 - Provided design guidance on leading business practices for EAM blueprint
 - Developed proposals and implementation plans for regional scheduling solution to deliver field workforce productivity improvements
 - Developed proposals for streamlining and centralization of operational support functions to deliver annual savings of \$3M+
- Adviser to Hawaii Public Utilities Commission on options for transitioning to Performance Based Regulation
- Provision of strategic advisory services for business transformation and technology integration to deliver business led solutions
- Project manager for development and implementation of mobile workforce applications for a major NE utility group
- Functional design, blueprinting and implementation of SAP Mobile solution to integrate mobile work management solutions with SAP EAM system for major NE Gas and Electric utility group
- Thought leadership and business process design for Supply Chain and Work Management

Utilegent – Account Director

2017 - 18

Responsible for Client Development and Account Management focused on T&D, Supply Chain, Work and Asset Management and Smart Grid-related capabilities.

BRIDGE Energy Group - Vice President Grid Solutions

2014 - 2015

Bridge Energy Group has a strong focus on increased integration of Operational (OT) and Information Technology (IT) Platforms. Responsible for developing and leading the Grid Solutions practice including:

- Enterprise solutions to integrate OT and IT platforms
- Enterprise Asset Management solutions

raytulloch@munrotulloch.com



Munro Tulloch
Delivering Utility Solutions

- Grid Operational Performance Improvement
- Asset Analytics
- Provision of thought leadership to utilities on Enterprise Architecture and leading sales and delivery Initiatives

HCL Axon - EAM Solutions Director, Utilities

2011 - 2012

HCL Axon is one of the leading System Integrators and Technology firms both in the U.S. and globally. It has revenues in excess of \$6.5B and employs over 80,000 across its operations.

- Recruited with responsibility for developing initiatives in the utilities EAM, Supply Chain and Mobility sectors
- Provided business and technology advisory services to utilities for EAM solutions

PricewaterhouseCoopers - Director, Advisory, Utilities

2008 - 2011

Joined PricewaterhouseCoopers (PwC) in September 2008 when they acquired New Dimensions Solutions (NDS) to expand their focus on the EAM sector. As a member of the NDS executive team, led the sale and purchase process and was also one of the key personnel incentivized to remain with PwC. Led both sales and delivery in the utilities sector with a focus on EAM and Supply Chain initiatives. Client engagements and achievements included:

- Program Director for implementation of SAP Extended Warehouse Management for major California utility group. (First implementation globally of product in utility sector)
- IT solutions Roadmap development for Midwest utility group
- Development of proposals for Customer Service and Mobility technology solutions for major California government electric and water utility
- Blueprinting and solution development for SAP Fleet EAM for consumer products
- Review and audit of GIS and Outage Management Systems for a Texas utility
- Review of meter inventory management processes and development of business case for process and systems improvements for a major California utility
- Supply Chain synergy proposals for a Midwest utility following an acquisition
- Development of mobile workforce management for Nuclear generation facility
- Supply chain improvement opportunities for a Canadian power generation company

New Dimensions Solutions - Vice President, Consulting

2007 - 2008

New Dimensions Solutions (NDS) is a consultancy business with a unique focus on Enterprise Asset Management (EAM), with particular emphasis on the utility and asset intensive sectors. NDS has an extensive client base in the U.S. and Canada and is an SAP gold partner. It is a recognized industry leader in enabling clients to harness technology effectively to maximize asset performance and workforce management to deliver sustainable business value. Activities and engagements at NDS included:

- Leading blueprinting and implementation for Customer Service and Enterprise Asset Management solutions, including SAP and Maximo applications
- Development of EAM solutions for water and waste water clients in the public sector
- Implementation of EAM and Mobile solutions for electric utilities

Munro Tulloch Inc. - President

2004 - 2007

- Munro Tulloch is a consultancy business with a focus on the energy and utility sector in the U.S. and the U.K. Munro Tulloch specializes in delivering support and commercial solutions for business transformation CIS and ERP systems implementation. Client engagements have included:
- Evaluation of mobile data applications and delivery of recommendations for implementation of SAP Enterprise asset Management solution for Chicago gas utility following acquisition
- Strategic review of metering business opportunities for major Asian utility group

- Project manager for development and implementation of mobile workforce applications for a major NE utility group
- Functional design, blueprinting and implementation of SAP Mobile Asset Utilities MAU) and Mobile Asset Management (MAM) to Integrate mobile work management solutions with SAP CCS Customer Service system for NYSEG and RGE CCS implementations
- Implementation of SAP Work management, fleet management and compatible units. Scope included functional design, work process redesign and development of recharge processes.

Scottish Power plc

1976 - 2003

Scottish Power plc is a leading international utility company with 15,000 employees in the U.K. and the U.S. It is a FTSE 100 company with a market capitalization in excess of \$17B. Its operations include electricity, gas and water

Southern Water Sale and Refinancing, Scottish Power - Project Director,

Promoted to lead corporate M&A initiative to raise capital through refinancing or sale of \$3.8B subsidiary water company as part of the strategic refocusing by Scottish Power Group.

- Directed and coordinated the work of external legal advisers, investment bankers and credit agencies to refinance business through highly leveraged securitization scheme
- Acted as company representative and water/waste water utility business advisor in investor presentations
- Led negotiation of the commercial conditions and covenants for asset backed bond issue
- Negotiated successful trade sale of the business on favorable contract terms achieving \$500M of additional value over refinancing

PacifiCorp- Managing Director, Procurement, Logistics & Transport, (PacifiCorp was acquired by Scottish Power for \$7bn in December 1998).

Promoted to establish new business unit with P&L responsibility for all Company supply chain operations.

- Business unit dimensions
250 Staff, \$28M Opex, \$18M Capex, \$600M annual procurement spend
- Established new business unit with P&L responsibility for all company supply chain activities to enable rapid process change as part of post-merger transition
- Developed and implemented new strategic sourcing initiatives to deliver significant cost reductions as a critical corporate initiative to deliver profit improvement
- Delivered annual procurement spend savings of \$30M and \$7M O&M savings through improved strategic and commercial practices
- Successfully restructured and relocated business to achieve cultural and staff changes without disruption to ongoing operations and delivering improvements in service to customers
- Designed and implemented logistics process improvements which improved materials availability with reduced inventory levels and operating costs
- Led project for redeployment of SAP warehouse management and materials management application

Scottish Power /PacifiCorp - Project Manager Acquisition & Transition Team

- Led post-merger transition team to develop supply chain strategy to deliver value and implement best practices
- Developed transition plans to deliver annual savings in excess of \$40M from restructuring of procurement, logistics and transport activities
- Deputy leader of post-merger transition team reviewing T&D operations to deliver value and implement best practices
- Developed transition plans to deliver annual savings in excess of \$70M from restructuring of T&D operations

- Carried out due diligence and delivery of \$7B U.S. utility acquisition and led workstream for due diligence of PowerCor, Australian subsidiary
- Led cross-business project teams in States of Idaho and California to negotiate PUC regulatory approval for merger
- Achieved first ever U.S. regulatory approval for a foreign utility merger

Power Systems, Scottish Power - Investment Strategy Manager

- Developed and implemented performance framework for capital expenditure (\$400M in '98-'99) to maximize profit improvement in a regulated business environment
- Implemented and chaired Investment Strategy committee for Transmission & Distribution business
- Member of senior management team responsible for identification, screening and valuation of international acquisition targets

Power Distribution and Water Operations, Scottish Power - Senior Project Manager, Strategy & Development,

- Developed transition plans to integrate regulated wires and water businesses to deliver over \$200M savings over three years following acquisitions
- Developed strategic transformation plan for performance improvement in water/waste water utility following acquisition
- Developed and managed implementation of multi-utility strategy to enable the business to defend and grow connections business in a competitive utility infrastructure market.

Scottish Power - Metering Asset and Services Manager

- Developed plans to integrate disparate operating units to take responsibility for all metering activities in Scottish Power following acquisition of additional Distribution Company
- Established new Metering business (Staff 577, Capex £12m, Opex £12m) with 10% staff reductions and 15% Opex reductions
- Integrated Manweb metering operations into Metering business following corporate acquisition.
- Implemented rationalization and centralization of 3-meter test and refurbishment operating units (100 staff, £10m Capex, £1.0m Opex) with 35% staff savings and 20% reductions in unit cost to make operation market competitive
- Established new competitive metering business unit (\$1.5m Y1 revenues) to service the deregulated market.

Scottish Power

- Distribution Operations Training Manager
- Operations & Maintenance Engineer
- Distribution Plant and Equipment Specialist
- Construction Project Manager
- Distribution & Operations Graduate Trainee

From: [Vito Brandle](#)
To: [Susan A. Herron](#)
Subject: Audit Committee Application - Vito Brandle
Date: Thursday, April 28, 2022 5:17:52 PM
Attachments: [Resume - Vito Brandle.pdf](#)
[IVGID Audit Commitee - Intent Letter - 2022.04.28.pdf](#)

Here you go, Susan! I just added my larger resume, depending on what the board may review and including a [LinkedIn link](#), if that may be easier for them to digest.

Also addressed the letter of intent to you, but let me know if that should be changed.

Have a good rest of the week!
Vito

Vito U Brandle

974 Apollo Way, Incline Village, NV 89451 (314)960-4045 vitobrandle@gmail.com

Thursday, April 28, 2022

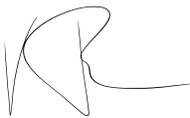
Susan Herron
District Clerk
IVGID
893 Southwood Boulevard
Incline Village, Nevada 89451

Dear Susan:

I'm interested in being reviewed for a position on the IVGID Audit Committee, as I'm a resident that would like to get more involved in the community and do my part to help it grow.

I'm confident that my over 15 years of experience in public and private companies across many financial disciplines would make me a valuable addition to the Committee. I look forward to hearing back on next steps

Sincerely,

A handwritten signature in black ink, appearing to be 'Vito Brandle', with a stylized 'V' and 'B' and a long horizontal stroke extending to the right.

Vito Brandle

Vito U. Brandle
974 Apollo Way
Incline Village, NV 89451
(314) 960-4045 vitobrandle@gmail.com

Abnormal Security, Corp. – VP, Strategy, Legal & Finance

Leader in preventing targeted email attacks using relational and identity driven data science tools.

Remote
Oct 2019 – Present

- Own internal risk management and operational processes, which include duties within Finance, Real Estate, Accounting, Legal, Company Operations & Business Operations.
- Review monthly financials and spending trends for each department and manage a \$150M annual company budget.
- Ran discovery with Big 4 auditors, selected Deloitte and have completed 2 sets of audited financials for the company that has led to increased controls in Accounting and through the organization.
- Interface with the board weekly on metrics, board topics and company matters; managing interactions with the compensation committee and launching audit and Nomination & Governance committees as we prepare for further growth.

Twitter, Inc. – Director, Revenue Strategy & Operations

Global social networking platform focused on creating opportunities for wide-spread communication in real time.

San Francisco, California
Dec 2017 – Oct 2019

- Managed and ensured the timely, effective delivery of the monetization strategies across the advertising and data business through planning, budgeting, prioritization and goal-setting cross-functional teams that spanned from twenty-person product teams to Engineering orgs of over 1,500 employees.
- Drove key strategic initiatives across the organization that led to implementing a Twitter-wide audit and technical plan for industry accreditation (e.g. MRC), guiding HR & Finance to create a stable intern and new graduate program, as well as, produced and deployed an organization wide software development life cycle to iterate, resource and deprecate products.
- Developed teams through company-wide director's council and a unified product review team that drove continuing education, branding and improved career ladders and hiring rubrics.
- Created the company-wide annual business planning process that spanned every department and product category within the company, as well as delivered a progressive cadence of strategic thinking that started with a coordinated product strategy between consumer and revenue products, expanded as the plans were vetted within engineering and then solidified by all Sales, Marketing and G&A functions.
- Built the organization's first Business Insights team to enable data driven decisioning with group KPIs, data transparency and focus on critical revenue generating products, and clear Twitter-wide objectives to drive performance.

Quri, Inc. – Head of Finance, Vice President

The leading platform for in-store retail intelligence around the billions of dollars spent toward in-store advertising from Consumer Packaged Goods across the US, utilizing a crowd-sourced team of over 450,000, responsible for managing Board Communication, Fundraising Process, Cash Planning and Human Resources.

San Francisco, California
Mar 2016 – Dec 2017

- Direct multiple internal functions such as Accounting, Insurance & Benefits, Legal, Real Estate and Finance & Analytics and delivered immediate results, such as administering the first company audit requiring improvements in revenue recognition, deferred revenue treatment and stock based compensation, created a revenue and bookings model, implemented a new revenue recognition and data consistency database, and designed a new suite of SaaS metrics including standard and customized measures across LTV, and CAC, as well as, deep dives into cohort churn and customer payback.
- Leading Human Resources by implementing a new Handbook in-line with legal regulations, streamlined and communicated a company-wide EOY review process, and unilaterally administered a 15% reduction in force across multiple functions, locations and distributed classes.
- Developed strong cash controls and better management through sourcing, negotiating and implementing an AR-backed line of credit and multiple bridge financing rounds that supported a detailed cash forecast with widespread department by department communication and planning, monthly tracking and a reformatted expense and review process.
- Led financial planning and communication cycles for Series D fundraising meetings and subsequent sale negotiations with over 25 investors/buyers while defending financial metrics and projections, creating data rooms and smoothly operating through multiple rounds of diligence. Process ended with the eventual sale to a large acquirer in Singapore.
- Manage planning and preparation of Quarterly Board Meetings and Board communication, by developing topics across CEO, Financial and Company-wide issues, prepping teams, handling option grant approvals and preparing all investor updates (409A, bridge financing, AR Line approvals, cash burnout plans, etc.).

Yahoo, Inc. – Director of Business Operations & Strategy

Chief partner to advertising technology product and sales teams delivering over \$1B annual revenue to Yahoo, responsible for structuring and negotiating commercial transactions for

San Francisco, California
Jan 2015 – Mar 2016

platform sales, supply, data and strategic partnerships groups. Supported post-merger integration of finance, privacy and business processes.

- Responsible for the weekly revenue forecasting and deal review that aligned internal teams on quarterly performance and provided transparent, summarized reviews for E-staff at Yahoo by culminating sales input from over ten leads and applying global, regional and historic trends to provide accurate guidance on quarterly revenues for the fastest growing area at Yahoo.
- Integrated all proprietary forecasting and analytics to four teams and ten different Yahoo resources and transitioned the full global real estate portfolio and facilities teams to both contracting Yahoo teams and four different regional leads. Transition included communicating termination dates and severances to ten-person team, while motivating across a 6 month transition.
- Directed the Business Intelligence team that ran technical Salesforce and internal database integration, as well as provided new analytics on advertiser, fraud, optimized bidding & delivery, and daily reviews of all lines of our scaling business by aligning employees and work with the four unique business lines of the Platform & Exchange team.
- Conducted a full audit of Yahoo Sales compensation, resulting in a reboot of the plan across all teams with changes to 150 employees on Sales plans into four different plans created to properly incentivize the various revenue influencers, minimize double attribution and maintain reasonable sales compensation.

BrightRoll, Inc. – Director of Finance, Sr. Finance Mgr, Finance Mgr

The largest video advertising platform created with a full-scale auctioning platform as well as a full-service advertising management business unit, responsible for Business Intelligence, FP&A, General Liability, D&O and E&O coverage, User/Software Privacy, Trademarks and Real Estate, while managing a 20-person team. A keystone acquisition for Yahoo, Inc. in 2014.

San Francisco, California
June 2011 – Dec 2014

- Managed financial M&A diligence and negotiated 5-year model with Yahoo. Process required deep education of the business, arguing for improved valuations, and constant diligence with a small internal team of 4 executives during the 9-month process from term-sheet to a final \$640mm sale.
- Led 4 annual budget cycles including detailed headcount and operating & departmental expense plans. Detailed models & processes provided a complete picture of each business and laid foundation to deploy the robust annual budgeting process.
- Administered lease negotiation, infrastructure planning (IT, furniture and construction) and execution of concurrent multi-million dollar offices in New York, San Francisco, Toronto and London through months-long communication with counsels/building management teams, strict budget planning, and project managing major milestones.
- Created Board of Director presentations, and all necessary finance management and reporting, such as, Deal Reviews, Budget vs Actual reports, 409A valuations, dashboards and capitalization tables.
- Directed the Series D and acquisition diligence preparation raising a critical \$30 million financing round.

BrightRoll, Inc. – Sr Product Marketing Manager

San Francisco, California
March 2012 – March 2013

- Managed all partner relationships by developing a product prioritization process, forming internal and external training sessions, as well as structuring and executing joint strategies to provide engineering teams guidance for roadmaps.
- Oversaw all data and vendor contract negotiations, reducing costs to new lows with an average price reduction of 25%.
- Fully owned the first go-to-market process for the company by supervising the successful launch of over 10 products through different phases including problem & solution identification, development & release, benchmarking and version planning.

Yahoo!, Inc. – Mobile & Corporate Planning Senior Financial Analyst

Sunnyvale, California
June 2009 – June 2011

- Led and executed a company cost classification analysis driving cross-functional teams. Project provided over \$350M in savings within the first year and the approach was utilized as a basis for strategic planning in other areas of the company.
- Supported the Americas Mobile department by creating and managing sales goals and incentive plans, forecasting and benchmarking mobile revenues within 5% of actuals, and analyzing property, placement and targeting performance for strategic planning. Detailed plans and benchmarks contributed to a 100% growth for the mobile account teams.

DITALIA, Inc. – Director of Operations – <http://www.ditalia.com>

An internet specialty importer focusing on imported Italian products and education.

Saint Louis, Missouri
December 2006 – May 2009

- Directed the re-development and deployment of a new online store-front that produced a 25% increase in sales, increased customer satisfaction to over 95% and a record sales year of \$750,000.
- Doubled B2B sales through improved relationship cultivation, tightened inventory management reducing loss by 48%, promoted partnerships through digital, social and print marketing improving interaction by 20%, and oversaw a \$40,000 online advertising budget improving brand awareness by 28%.
- Supervised payroll, financials, and strategic decisions leading to a record sales year (\$750,000).

Beta Theta Pi Foundation & Administrative Staff – Leadership Consultant

A varied role focused on recruiting and developing teams to uphold organizational values. Facilitated workshops and evaluations to ultimately turnaround or close particular groups.

Oxford, OH
June 2004 – December 2005

Washington University – Olin Business School

Master of Business Administration with Finance and Strategic Planning Concentration

Saint Louis, Missouri

2007 - 2009

- Member of Olin Strategy Club, Finance Club, Business Technology Club, Net Impact

Saint Louis University

Bachelor Degrees in Accounting & Chemistry – Magna Cum Laude

Saint Louis, Missouri

2000 –2004

- President, Treasurer, Founding Member – Beta Theta Pi, Founding Member – Omicron Delta Kappa

Activities and Community Interests

Crossfit, Piano, Skiing, Sailing, Home Renovation and Electricity, Travel, PC Building and Support, Home Theater Consulting, American Red Cross Volunteer, Beta Theta Pi Advisor