
Executive Summary

- **Over 10 years of Big 4 Audit experience, 4 1/2 years of Corporate experience and 6 years of Audit education experience. Experience includes internal audit and external audit for several fortune 500 companies & audit education at prestigious universities.**
- **High performance manager with extensive audit and client management experience**
Background includes audit experience with PWC and Deloitte. Managed audit projects for large and medium sized organizations in the automotive, financial services, and health care sector. The audit projects included assessing risks and controls for various critical business processes. Led various initiatives to increase diversity and recruit top talent to the organization.
- **Proven performance managing global teams**
A proven performer in managing global audit teams. Managed audit projects across multiple continents.
- **Strong Technical Knowledge**
Extensive experience in Sarbanes Oxley (SOX) act and Information Technology General Controls (ITGC) audit. Experience in developing and teaching accounting courses including Accounting principles, Accounting Information Systems (AIS) – Analysis, design, business process controls, AIS – IT audit, Forensic and Fraud accounting, AIS- Accounting Systems Lab.

Relevant Experience

PriceWaterhouse Coopers (PwC), Detroit, Michigan

Manager, Systems and Process Assurance (January 2003 to June 2009)

- Managed the 404 Sarbanes Oxley engagements (external audits) for various public companies including Visteon Corporation, Ford Motor Company, and Ford Motor Credit Corporation. This included managing different aspects of the audit process including:
 - *Determination of the significant locations/processes/accounts according to AS 5/AS 2 standards,*
 - *Evaluating the scope of key controls for various business cycles including Information Technology General Controls (ITGC),*
 - *Coordinating with senior management to assess management's testing of key controls,*
 - *Overseeing independent testing of key controls for various cycles including ITGC,*
 - *Application of auditing standards to determine the scope of critical reports, critical spreadsheets, and SAS 70,*
 - *Coordinating with Internal Auditors to improve efficiency,*
 - *Managing the evaluation of control deficiencies for global organizations,*
 - *Managing an audit team*
- Managed IT Program development process for Daimler Financial Services - DFS (as part of their separation from Chrysler Financial Services). This included:
 - *Mastering DFS's program development methodology and developing detailed guidance to various application manager's for each of the program development*

- gates based on their methodology thereby helping the management to comply with their internal policies and standards,
 - o Training application teams on how, when, and what to document for their respective applications,
 - o Acting as a liaison for the client's external auditors.
- Managed Internal audit for ArvinMeritor. This included:
 - o Reviewing the management's strategy for significant locations/systems,
 - o Reviewing management's test script and assessing the adequacy of self assessment done by various application manager's,
 - o Providing value added recommendations to the Internal audit Management to improve efficiency thereby increasing reliance by the external auditors on testing done by internal audit.
- Managed ITGC SOX audits for various medium sized companies including Plastech, Prestolite, Saturn Electronics, TARIC, AAI, and Yazaki.
- Led various internal firm initiatives including diversity, recruitment, coaching, learning and education.

Southern Company Gas ,Naperville, IL

Manager - Revenue and Gas Accounting (September 2018 - Present)

- Oversee month end close to ensure accuracy of all Revenue Accounts (close to 60 accounts for 5 GAS companies) and enable expedited close schedule (Day 3 close).
- Develop department policies and procedures to redesign existing process around customer refunds, unclaimed property, and municipal tax reporting to achieve process efficiency.
- Review the monthly revenue reconciliations for all the 60 accounts and ensure compliance with polices and procedures.
- Review SOX controls (Revenue recognition, Send out Uncollectible adjustment factor, and Journal Entry) to ensure compliance with the policies and procedures.
- Review daily controls around accuracy of data flow between billing sub system, General Ledger system, and the revenue data warehouse system.
- Liaison to external and internal auditors for various audits including year end audit support.
- Coordinate with IT to design, develop, and roll out new process/reports to automate the reporting process and data interface between various key systems.
- Coach, oversee and develop a staff of 5 accountants and develop and roll out necessary training to the department to support corporate initiatives.

Senior Internal Auditor-Technology(Dec2016 - August 2018)

- Plan, lead, and develop risk and control matrices for various risk based/ regulated audits including Rate case Implementation, Operator Qualifications requirements, Click Implementation assessments, Rider 30, 32, & 26, etc.
- Plan, lead, and develop risk and control matrices for various technology audits including Pre-Implementation review of enterprise wide billing systems (Customer Care and Billing), Disaster Recovery plans, automated application controls over SOX applications.
- Coach and develop junior audit staff as part of each audit engagement in areas

- including but not limited to audit techniques, internal audit methodology, documentation standards, etc.
- Led many internal initiatives including development of risk profile for Information Security -Technology organization used to identify key risks and thereby areas to be included in the future internal audit plans.
- Developed valuable “trusted advisor” type relationships within technology and business process owners within the organization.
- Participated and contributed to the development of overall annual internal audit plan for Technology audit group and presented the same to the Internal audit managers and director.
- Member of the Quality Assurance team representing the entire organization to review the audit work papers and compliance with the internal audit standards.

Comerica Bank, Auburn Hills, Michigan

IT Auditor (June 2001 to Dec 2002)

- *Performed ITGC reviews for various business units in Comerica Bank.*
- *Developed audit program for testing Applications Development Process. Audit lead for several internal audit projects.*
- *Coordinated with external auditors and Government auditors to effectively complete all the external audits and Government audits.*
- *Formulated audit conclusions and reported recommendations to management.*
- *Developed test plans for audit software.*

Oil and Natural Gas Corporation Ltd. (ONGC), Chennai, India

Finance and Accounts Officer (Jan 1998-June 1999)

- *Maintained fixed assets depreciation schedule and fixed assets register.*
- *Prepared monthly financial reports, profits and loss statements, and annual financial statements.*
- *Performed a special audit of a joint venture company that resulted in cost savings for ONGC. Supervised accounting staff and worked with a team of internal and external auditors.*
- *Worked with the internal and external auditor for yearend finalization of accounts.*

Deloitte, Touche and Tohmatsu International (Fraser and Ross), Chennai, India

Auditor (Sept 1994 - Sep 1997)

- *Performed financial statement audits of major corporations including CitiBank, RKSwamy/BBDO Advertising Private Limited, Institute for Financial Management and Research (IFMR), ACT India Ltd., and several other small businesses, and non-profit organizations.*
- *Supervised audit teams, formulated audit conclusions and issued recommendations to management with regard to audit findings.*
- *Performed FCNR certification work at CitiBank for the NRE accounts.*
- *Was audit in-charge for the entire accounts finalization for RK Swamy/BBDO advertising company for consecutive years.*

Audit Education Experience

Penn State University, Erie, Pennsylvania

Lecturer in Accounting (August 2013 to June 2016)

- *Teach Financial Accounting and Accounting Information Systems (AIS) courses (Graduate and Undergraduate courses). Courses taught include:*
 - *Principles of Accounting;*
 - *AIS Internal controls (Business process controls), Systems Lab;*
 - *Forensic and Fraud Accounting;*
 - *Financial Statement Analysis.*
- *Member of the accounting committee to design/develop course structure for the Master's in accounting program.*
- *Member of accounting faculty search committee for recruitment of accounting faculty.*
- *Developed and delivered Hybrid (partly online and partly residential) courses for principles in accounting.*
- *Developed job shadowing program with various local accounting/audit firms and incorporated the same into the course curriculum*
- *Work with career services to build relationship with regional/national/local accounting firms.*

Oakland University, Rochester, Michigan

Special Instructor of Accounting (August 2009 to July 2012)

- *Designed, developed and taught AIS Track for Masters in accounting program.*
- *Worked with national/regional/local accounting firms to increase recruiting opportunities for accounting students.*
- *Taught accounting and accounting information systems (undergraduate and graduate accounting courses). Courses taught include:*
 - *Principles of Financial Accounting*
 - *Accounting Information Systems (AIS) - Planning and Analysis/Internal controls*
 - *Accounting Information Systems- IS audit and Controls*

Galgotias Educational Institution, Greater Noida, India

Financial Consultant (August 2012 to June 2013)

- ***Served as the executive financial administrator designing/developing and implementing procedures and processes for the centralized accounting department governing all the four educational entities. This included leading efforts for:***
 - *Developing accounting policies and procedures for all business processes.*
 - *Developing accounting policies manual.*
 - *Designing and implementing internal control for all business cycles.*
 - *PeopleSoft Implementation for the university (academics and financial module).*
 - *Designing management reports using SIM ERP.*
 - *Hiring and training accounting staff.*
 - *Hiring internal auditors and defining roles and responsibilities for them.*
 - *Liasoning with external auditors for finalizing the year-end financial statements*

Education & Certification

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- *Certified Information Systems Auditor (CISA) Sep 2005*
 - *Master of Accounting, Oakland University, Rochester, MI, July 2001*

- *A.C.A (Institute of Chartered Accountants of India) Sep 1997*
- *Graduate C.W.A (Institute of Cost and Works Accountants of India) June 1997*
- *Bachelor of Commerce, University of Madras, India, April 1994*

Honors/Awards

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- *Ranked **forty second** nationally (India) (ACA Final exam), 1997*
 - *Ranked **Sixth** nationally (India) (ACA Intermediate exam), 1995*
 - *Awarded the prestigious **U.K Bhargava Prize** (India) as the **top performer** in Income Tax and Central Sales Tax Exam (by Institute of Chartered Accountants of India), 1995*
 - *Ranked **first** nationally (India), All India Senior School Certificate Examination, 1991*

