

EDUCATION

Master of Science in Accounting, American University, 1984. Awarded Orton W. Boyd Memorial Scholarship; Graduate Honor's Award; American Society of Women Accountants Certificate of Achievement; Phi Kappa Phi (accounting honorary).

Bachelor of Arts, Dickinson College, majors in Latin and Art History, 1979. Eta Sigma Phi (classics honorary).

PROFESSIONAL AFFILIATIONS, CONTRIBUTIONS, AND RECOGNITIONS

Certified Public Accountant (active license since 1984)

Chartered Global Management Accountant (CGMA). CGMA is a professional management accounting designation and a joint venture of the AICPA and the London-based Chartered Institute of Management Accountants (CIMA).

Professional Memberships: American Institute of Certified Public Accountants (AICPA); Maryland Association of Certified Public Accountants (MACPA); Greater Washington Society of Certified Public Accountants (GWSCPA); Virginia Society of Certified Public Accountants (VSCPA); Association of Certified Fraud Examiners (ACFE); American Payroll Association (APA).

American University Teaching and Service Awards:

- Kogod Faculty Award for Outstanding Service: September 2016; Sept. 2015; Sept. 2014; Sept. 2013.
- Kogod Center for Career Development Hiring Hero's Award certificate: April 2016.
- Kogod Center for Career Development Hiring Hero's Award: April 2015.
- Kogod Dean's Award for Outstanding Service, September 2014.
- Kogod Undergraduate Teacher of the Year: May 2011; May 2010.
- Kogod Faculty Award for Outstanding Temporary Faculty: September 2011; August 2010.
- Faculty Award for Outstanding Teaching: September 2013.
- All-University Award for Outstanding Teaching - Adjunct Faculty, American University, 1986.

Greater Washington Society of Certified Public Accountants (GWSCPA), Member of Board of Governors for regional professional association serving 3,000 CPA and non-CPA members in the District of Columbia, Maryland and Virginia who work in business, industry, government, education and public accounting. GWSCPA is focused on communication, education, and professionalism of members, and is engaged in promoting high standards of professional competency, and providing liaison contact with Capitol Hill, state and local governments. The association also gives technical advice to standard setting organizations such as the Financial Accounting Standards Board, the SEC, and the IRS. Board Member, 2012-June 2016. Committees: Government Affairs (2013-June 2016); Membership (2014-June 2016).

Internal Revenue Service Information Reporting Program Advisory Committee (IRPAC) Member, 2009-2011, of a national advisory panel that represents various segments of the tax professional community (from major national professional and trade associations to state tax agencies), and that provides guidance and insights to the IRS Commissioner and senior IRS officials regarding significant information reporting issues. Advisory committee members convey the public's perception of professional standards and best practices for tax professionals and IRS activities, advice with respect to specific information reporting administration issues, provide constructive observations regarding current or proposed IRS policies,

programs, and procedures, and suggested improvements to information reporting operations. Served as a member of the Employee Plans & Payroll Subgroup. Committee findings and recommendations are presented in public meeting and in published reports to the Commissioner, Internal Revenue.

Internal Revenue Service Electronic Tax Administration Advisory Committee (ETAAC) Member, 2002-2005, of a 14-member national advisory panel that provided guidance and insights to the IRS Commissioner and senior IRS officials regarding the development and implementation of the IRS' strategy for electronic tax administration and filings. Presented committee recommendations in public meeting and in reports to Congress.

Internal Revenue Service Advisory Council (previously named Commissioner's Advisory Group) Member, 1997-1999, of a 19-member national advisory panel that provided guidance and insights to the IRS Commissioner and senior IRS officials regarding a wide variety of policy matters on taxation and administration, including the recent agency reorganization. Presented committee recommendations to the Commissioner and at public hearings.

American Payroll Association: APA is an over 22,000-member professional organization whose focus is education, business best practices, and lobbying regarding a wide range of business, system, and legislative topics impacting payroll, compensation, human resources, and related areas. Member since 1988.

- **Board of Directors**, May 2016-May 2019.
- **Vice President**, May 2010-May 2014.
- **Finance and Audit Committee**, Member, May 2014-May 2015.
- **Nominating and Elections Committee**, Group B Member, May 2014-May 2016.
- **National Speakers Bureau:** teach two and three-day NASBA certified continuing professional education courses (Payroll Practice Essentials; and Intermediate Payroll Concepts). (May 2015-current).
- **Ambassador:** to promote the organization and encourage member involvement (May 2014-May 2016).
- **Government Relations Task Force, Subcommittees on Federal Legislative Issues: IRS Issues, Immigration; and Forms and Publications, member:** Focus is on identifying areas where APA membership can work with federal government and agency officials on new, pending, or proposed legislation related to payroll and employment tax laws and administrative requirements. Emphasis is on partnering with government officials to enable the broader use by taxpayers of emerging technologies and best practices; provide suggestions on improvements to programs and processes (from the employer and taxpayer perspectives) that will improve the quality of the tax compliance and reduce taxpayers' compliance and reporting burden. (Over 10 years – current)
- **Strategic Payroll Leadership Committee – Best Practices Subcommittee, member:** Focus is also on sharing and promoting best practices in the payroll industry. (May 2014-current).
- **Past Chairman and Member, Legislative Issues Committee**, American Payroll Association's (APA) Large Employer Consortium. Leader in the reorganization and revitalization of this group of 650 employers employing 25 million employees. Conducted special presentations at APA Congresses and Symposiums, 1995 and 1996. Developed, prepared, and presented materials for two large employer forums on payroll best practices (1996-1997).
- **Past Chairman and Member, Subcommittee on New Technology**, APA's Government Affairs Task Force. Reviewed impact of IRS automation initiatives, especially Taxlink (system to collect federal tax deposits electronically) and the subsequent nationwide Electronic Federal Tax Payment System (EFTPS).

Worked extensively with employers and other stakeholders to review and comment upon IRS tax collection systems and procedures.

- **Past Member, Subcommittee on STAWRS**, APA's Government Affairs Task Force. Reviewed the government initiative to develop a Simplified Tax and Wage Reporting System.
- **Published several articles in APA PayTech Magazine** on Taxlink, and Common Pay Agent Reporting. Published article in June 2003 edition of PayTech, "*IRS' Electronic Advisory Committee Addresses Payroll Tax Returns.*"
- **Featured in Cover Stories of PayTech Magazine:** August/September 2004 edition of PayTech, "Payroll Man & Woman of the Year." February 2006 edition of PayTech, "*Bridging Troubled Water: Recovery 101: In the wake of three destructive hurricanes, two big businesses put their disaster plans to the test...and passed.*" October 2006 edition of PayTech, "*Leading Women in Payroll.*"
- **Citation of Merit from American Payroll Association:** received recognition 2011-2016.
- **American Payroll Association Hall of Fame** (inducted in 2007).
- **APA Meritorious Service Award** (1995 recipient).
- **APA Payroll Woman of the Year 2004** (received top award from this professional association).
- **Speaker at a Variety of Large Conferences and Forums: APA Events** since 1993 including APA Capital Summit March 2009, March 2010, and March 2011; and a number of APA Congresses (most recently May 2014), APA Symposiums, APA Large Employer Best Practice Forums, and APA Washington-Baltimore Chapter Meetings. Speaking topics focus on legislative issues, accounting methods, business communications, electronic methods to deposit taxes and file payroll tax returns, and on best practices. Luncheon speaker at May 2005 APA Congress with 2,000 attendees. **Hackett Group Payroll Advisory Services Forum**, October 2006, spoke on disaster recovery and business continuity planning. **Hackett Group Payroll Advisory Services Webinar**, March 11 2008, presented *Achieving World Class Performance with a Custom Solution.* **Washington Metropolitan Area Chapter of Corporate Counsel (WMACC)**, November 3, 2010, spoke on accounting basics for attorneys.

COMMUNITY SERVICE

Girl Scout Women's Advisory Board: The Women's Advisory Board is composed of over 100 prominent women from the Washington metropolitan region. The women are all committed to sharing their influence and expertise with the Girl Scout Council of the Nation's Capital and working together to raise the profile of Girl Scouting within the corporate community. (2015-current).

Girl Scout Council of Nation's Capital Nominating Committee of the Board: Work to select a slate of Board Members, Officers, and National and Alternate Delegates to the GSUSA annual conference on behalf of the Girl Scout Council of the Nation's Capital (2016-current).

Leader of Girl Scout Troop, Ambassador level, grade 12 high school girls; Active member of GSCNC Service Unit 33-07 and past Service Unit Manager (involved 15+ years through June 2016). Received the Jan Verhage Spirit of Leadership Award in 2011 from the Girl Scout Council of the Nation's Council.

PROFESSIONAL SUMMARY

- Effective teacher of undergraduate and graduate-level courses in Accounting.
- Past Director, Master of Science of Accounting program at American University Kogod School of Business.
- Engaged in a variety of activities in service of American University, the Kogod School of Business, and the Department of Accounting and Taxation.
- Experienced leader of significant corporate business process operations, and advisor on a wide range of services provided by corporate accounting services shared services centers. These services have received “world class” ratings in multiple large scale benchmarking studies.
- Focus on service delivery, change management, communications, and a variety of areas, including payroll, employment taxation, corporate banking services, accounting information systems, and accounting.
- Planner, motivator, team builder, and leader with a strong academic background in accounting and extensive involvement with the design and development of corporate systems, procedures, and policies related to payroll and employee benefit and retirement plans.
- Board of Directors of the American Payroll Association, and participant and leader of a variety of APA committees.
- Past Board of Directors of Greater Washington Society of Certified Public Accountants (GWSCPA).
- Past Member of three nationwide advisory committees to the Internal Revenue Service.

EMPLOYMENT EXPERIENCE SUMMARY

2008-Current American University, Kogod School of Business *Washington, DC* Executive in Residence

- Teach courses in Accounting: Undergraduate: Principles of Financial Accounting, Principles of Managerial Accounting, Intermediate Accounting II, and Graduate: Management Accounting, Financial Accounting, Corporate Financial Reporting: Financial Transactions, and Seminar in Accounting Theory.
- Teach on-line MBA course, Bridge to Business.
- MSA Program Director (December 2010–April 2014) primary responsibilities are to perform the following in concert with Kogod professional staff and faculty: (1) promote the program, recruit students, assist with admissions; (2) maintain a cutting-edge curriculum; (3) advise students; and (4) assist with placement.
- Faculty advisor for undergraduate and graduate student internships in accounting (2009-current).
- Kogod Senator to Faculty Senate (September 2016-current); Faculty Senate Executive Committee member (September 2016-current); Kogod representative on Faculty Senate Diversity and Inclusion Working Group (May 2015-current); Kogod representative to University Budget Committee (2012-2016); Faculty Senate Committee on Academic Budget & Benefits (2009-2016); and Faculty Senate Term Faculty Policies Committee (2012-September 2013).
- Kogod Committee on Diversity and Inclusion, Chair (April 2015 – current).
- Department of Accounting and Taxation, Curriculum Assessments Committee, member (2013-current).
- Accounting Department representative on Kogod Undergraduate Curriculum Review Committee (Fall 2016).
- Faculty Advisor to student groups: Kogod Accounting Club (2010-current); Generation Financial Knowledge Development (GenFKD) Club (2015-2016); Alpha Kappa Psi finance and audit committees and faculty brother (2009-current); Kogod F1 Club (2012); and AU Toastmasters (2009-2011);
- Coordinate special speaker events for students, and serve as curator for accounting and finance BizCapital events (2014-May 2016).

1985-2008 Marriott International, Inc. Bethesda, MD Vice President, Corporate Accounting Services

- Ensure that the financial, accounting, and business services provided by the Corporate Accounting Services shared services center to its enterprise-wide customers meet or exceed customer care expectations.
- Ensure that these services provide an appropriate level of process and financial controls, and are delivered in an effective manner yielding substantial value to the company.
- Business leader responsible for delivery of services under contract to third-party customers grossing totaling revenues of \$100 million.
- Employ best practice methods, strategize with business partners, and ensure that resources and services are positioned to meet company needs for today and for tomorrow.
- Lead and direct a diverse team of over 50 accounting, tax, systems, and business services experts responsible for a wide variety of payroll, business support services, business systems analyses and development, payroll tax services, payroll accounting, and related banking services functions for Marriott, a company with \$12 billion in annual system-wide sales.
- Control and govern a significant multi-year contract to provide payroll, payroll tax, and related services to an outside company as a service provider.
- Responsible for developing and implementing strategies and operating policies, practices and objectives that (i) satisfy the product and service needs of our Marriott and external customers for high-quality and compliant payroll services at a competitive cost, (ii) empower associates and, (iii) align with overall company strategies.
- Control annual operating budget of \$13 million; develop charge-backs to businesses to reflect the value of the services received. Build consensus with customers regarding services provided, standards of performance, service delivery, and charge-backs.
- Present the department's position and the company's interests in forums concerned with corporate policy issues related to payroll.
- Ensure the effective performance of services to outside companies in accordance with contractual agreements and manage those service agreements.
- Cause strategies associated with the development of the Marrpay, Drafts Reconciliation, and microcomputer business systems to be developed, and cause methods to be developed for controlling corporate policy and legal compliance relative to payroll and related banking activities.
- Ensure integrity of four mainframe systems, over 40 distributed PC and web-based systems, and over 250 highly integrated interfaces.
- Ensure Sarbanes-Oxley internal control compliance and integrity of financial statement information for payroll and related compensation.
- Maintain a full staff of competent and capable management personnel; encourage the self-development and career management efforts of each staff member; cause department personnel to maintain a high level of skills and knowledge of business and legislative issues that are relevant to payroll; and motivate performance, especially during change.
- Liaison with industry peers and functional expert professionals to benchmark best practices.
- Successfully transitioned corporate accounts payable system and financial control functions, and a variety of enterprise-wide travel-related programs functions to a remote shared services center. Services comprised over 153,000 vendors, and 7 million invoices, \$3.8 billion disbursements and 8.3 million journal entries annually. Travel-related programs included corporate card, travel agency booking tools, agency relationships, enterprise-wide on-line expense reporting tools, reporting and other initiative geared to improve employee policy compliance and to maximize travel spend dollars (over \$51 million annually).

SPECIFICS OF CORPORATE ACCOUNTING SERVICES RESPONSIBILITY AREAS:

Payroll services responsibilities include providing compliant, controlled, and effective payroll services for 225,000 active employees earning \$6.2 billion in gross wages, who are assigned to 37,000 cost centers nationwide. Responsible for maintaining system and financial controls for over 20 million journal entries, 20 million payroll transactions, and over 8.4 million annual cash payments.

Payroll-tax deposit and reporting functions account for \$1.9 billion in annual employment taxes, 335,000 employee Forms W-2, and over 30,000 individual payroll tax deposits and returns which are filed with taxing authorities located in all states, the District of Columbia, and over 250 localities. Responsibilities include ensuring compliance with all laws and administrative requirements, determining and developing needed changes to policy, mainframe and PC-based systems, and procedures, and communicating such changes to management and employees.

Banking services responsibilities include accounting and financial reporting control over corporate cash disbursement and cash concentration accounts. Responsible for system controls and definition of any system enhancements to the company's centralized check reconciliation system (which annually accounts for 10.3 million checks and \$9 billion in disbursements), as well as the company's cash concentration system. Key liaison to banks and financial institutions on operational issues, and as a financial accounting and systems advisor to other corporate groups, including corporate accounting, treasury, and business operations.

Information systems and payroll accounting responsibilities include performing accounting, reporting, and financial control functions related to the company's centralized payroll system. Responsible for preparing a wide variety of analyses on payroll and compensation plan activity for internal and external reporting, as well as providing financial, accounting, system, and reporting control functions related to a number of company fringe benefit plans and the related financial control systems. Advisor and consultant to corporate finance and benefit areas, as well as to third parties on payroll-related matters. Responsible for all business systems analysis work related to the Marrpay payroll system, three other mainframe systems, 250+ interfaces, a wide range of web-based and PC-based applications supporting related financial activity.

OTHER EMPLOYMENT EXPERIENCE

- **Auditor, United States Government Accountability Office (GAO)**, Washington, DC. Accounting and Financial Management Division, July 1984- September 1985. Assisted in reporting to Congress on the current status of government corporations. Assisted in reviewing CPA audit work papers and in reporting to Congress on the adequacy and quality of government program audits conducted by private-sector CPAs.
- **Adjunct Accounting Faculty, American University, Kogod School of Business.** Taught graduate and undergraduate accounting courses, 1985-1986. Prior member of Kogod Business Advisory Council.
- **Graduate Assistant, American University, Kogod School of Business**, 1983 - 1984.
- **Prior Experience:** Customer Service Administrator (*electronics company*); Junior/Senior High School Latin Teacher (*central Pennsylvania*).