

Mayor

Marni L. Sawicki

Council Members

District 1: James D. Burch

District 2: John M. Carioscia Sr.

District 3: Marilyn Stout

District 4: Richard Leon

District 5: Rana M. Erbrick

District 6: Richard Williams

District 7: Jessica Cosden



City Manager

John Szerlag

City Attorney

Dolores Menendez

City Auditor

Margaret Krym

City Clerk

Rebecca van Deutekom

1015 Cultural Park Blvd.
Cape Coral, FL

**AGENDA FOR THE SPECIAL MEETING OF THE
CAPE CORAL CITY COUNCIL**

February 8, 2017

1:00 PM

Council Chambers

PLEDGE OF CIVILITY

We will be respectful of each other even when we disagree.
We will direct all comments to the issues. We will avoid personal attacks.

1. MEETING CALLED TO ORDER

A. MAYOR SAWICKI

2. INVOCATION/MOMENT OF SILENCE

3. PLEDGE OF ALLEGIANCE

4. ROLL CALL

A. MAYOR SAWICKI, COUNCIL MEMBERS BURCH, CARIOSCIA,
COSDEN, ERBRICK, LEON, STOUT, WILLIAMS

5. CITIZENS INPUT TIME

A maximum of 45 minutes is set for input of citizens on matters concerning the City Government; 3 minutes per individual.

6. BUSINESS

A. INTERVIEW FOR CITY AUDITOR - ANDREA R. BUTOLA

B. INTERVIEW FOR CITY AUDITOR - J. BRADLEY SIMMONS

C. INTERVIEW FOR CITY AUDITOR - T. PAUL TOMOSER

D. DISCUSSION AND DECISION ON HIRING CITY AUDITOR

7. TIME AND PLACE OF FUTURE MEETINGS

A. A Regular Meeting of the Cape Coral City Council is Scheduled for

Monday, February 13, 2017 at 4:30 p.m. in Council Chambers

8. MOTION TO ADJOURN

This agenda should not be viewed as containing definitive information on matters of law with respect to ordinance and resolution summaries.

GENERAL RULES AND PROCEDURES REGARDING THE CAPE CORAL CITY COUNCIL AGENDA

In accordance with the Americans with Disabilities Act and Section of 286.26, Florida Statutes, persons with disabilities needing special accommodation to participate in this meeting should contact the Office of the City Clerk at least forty-eight (48) hours prior to the meeting. If hearing impaired, telephone the Florida Relay Service Numbers, 1-800-955-8771 (TDD) or 1-800-955-8770 (v) for assistance.

Persons wishing to address Council under Citizens Input or the Consent Agenda may do so during the designated times at each meeting. No prior scheduling is necessary. All speakers must have their presentations approved by the City Clerk's office no later than 3:00 PM the day of the meeting.

Any citizen may appear before the City Council at the scheduled PUBLIC HEARING/INPUT to comment on the specific agenda item being considered. No prior scheduling is necessary.

When recognized by the presiding officer, a speaker shall address the City Council from the designated speaker's lectern, and shall state his or her name and whom, if anyone, he or she represents. An address shall only be required if necessary to comply with a federal, state or local law.

Copies of the agenda are available in the main lobby of Cape Coral City Hall and in the City Council Office, 1015 Cultural Park Boulevard. Copies of all back-up documentation are also available for review in the lobby of Council Chambers. You are asked to refrain from removing any documentation. If you desire copies, please request they be made for you. Copies are 15 cents per page. Agendas and back-up documentation are also available on-line on the City website (capecoral.net) after 4:00 PM on the Thursday prior to the Council Meeting.

***PUBLIC HEARINGS DEPARTMENT OF COMMUNITY DEVELOPMENT CASES**

In all public hearings for which an applicant or applicants exist and which would affect a relatively limited land area, including but not limited to PDPs, appeals concerning variances or special exceptions, and small-scale rezonings, the following procedures shall be utilized in order to afford all parties or their representatives a full opportunity to be heard on matters relevant to the application:

1. The applicant, as well as witnesses offering testimony or presenting evidence, will be required to swear or affirm that the testimony they provide is the truth.
2. The order of presentation will begin with the City staff report, the

presentation by the applicant and/or the applicant's representative; witnesses called by the applicant, and then members of the public.

3. Members of the City Council may question any witness on relevant issues, by the applicant and/or the applicant's representative, City staff, or by any member of the public.
4. The Mayor may impose reasonable limitations on the offer of testimony or evidence and refuse to hear testimony or evidence that is not relevant to the issue being heard. The Mayor may also impose reasonable limitations on the number of witnesses heard when such witnesses become repetitive or are introducing duplicate testimony or evidence. The Mayor may also call witnesses and introduce evidence on behalf of the City Council if it is felt that such witnesses and/or evidence are necessary for a thorough consideration of the subject.
5. After the introduction of all-relevant testimony and evidence, the applicant shall have the opportunity to present a closing statement.
6. If a person decides to appeal any decision made by the City Council with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Item Number: 6.A.
Meeting Date: 2/8/2017
Item Type: BUSINESS

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:
INTERVIEW FOR CITY AUDITOR - ANDREA R. BUTOLA

REQUESTED ACTION:

STRATEGIC PLAN INFO:

1. Will this action result in a Budget Amendment? No
2. Is this a Strategic Decision? No
If Yes, Priority Goals Supported are listed below.
If No, will it harm the intent or success of the Strategic Plan? No

PLANNING & ZONING/HEARING EXAMINER/STAFF RECOMMENDATIONS:

SUMMARY EXPLANATION AND BACKGROUND:

LEGAL REVIEW:

EXHIBITS:

Andrea R. Butola - semi-finalist documentation

PREPARED BY:

Kimberly Bruns Division- Managerial Department- City Clerk's Department

SOURCE OF ADDITIONAL INFORMATION:

ATTACHMENTS:

Description	Type
▢ Andrea R. Butola	Backup Material

**Cape Coral, Florida
City Auditor
January 10, 2017**

Candidate	Education	CERT. Other	Employer	Current/Recent Position	Salary Base	Other
Andrea R. Butola Jamestown, RI	MS-Accounting	CPA; CFE;CGMA	State of RI; State of RI	Sr. Inter. Audit Mgr. Sr. Audit Manager	\$103,000	Extensive State Govt. Experience; Personnel mgt.; Vivacious personality; People person
Lisa D. Henry Columbia, SC	MBA;	CPA; CIA; CISA	BC/BS, South Car.; SC Dept of Employ.	IS Audit Mgr. Lead IT Auditor	\$ 95,000	Local Govt. exper. through State Govt. People skills & mgt. exper.
J. Bradley Simmons Palm Coast, FL	BS-Accounting	CIA; CGAP; CFE	St. Johns County Clerk & Compt.	Director of Audit Services	\$ 80,000	Extensive Audit experience paralleling Cape Coral.
Becky Thackery Ponte Vedra Beach, FL	BA-Bus. Adm.	CIA; CFSA; CRP	Acosta Sales/Mkt; FPIC Ins. Group	VP Internal Audit; VP/Dir Internal Audit	\$140,000	Solid private sector auditing and financial services experience largely in Florida.
T. Paul Tomoser Omaha, NE	BS-Accounting MBA-Candidate	CPA; CISA; CIA;CRMA; CGFM	Creighton Univ, NE	Inter. Audit Director	\$116,000	Well rounded auditing experience including mgt. of department.
Jeffrey Zeichner Saint Augustine, FL	BS-Accounting	CPA	RSM US, CPAs; Carr,Riggs&Ingram	Sr. Assurance Mgr.; Audit Manager	\$128,800	Solid local govt audit experience through private CPA employment.
<u>2nd TIER</u>	<u>2nd TIER</u>	<u>2nd TIER</u>	<u>2nd TIER</u>	<u>2nd TIER</u>	<u>2nd TIER</u>	<u>2nd TIER</u>
Anthony Pagliaro Hershey, PA	BS-Accounting	CIA	PA Gaming Board	Chief Auditor/Mgr.	\$107,000	Qualified professional but unfamiliar with local government.
Melinda Pensinger Fort Myers, FL	BS-Accounting; BA-Philosophy	CPA; CIA	Port Auth., Lee County Clerk	Sr. Internal Auditor; Senior Accountant	\$ 75,000	Related experience but Cape Coral far more extensive/larger
Michael Wollman Ottawa, Ontario	MBA	CPA; CIA; CMA	Canadian Federal Government	Several Related & substantive position	\$99,000 in US \$	Has broad and good experience but citizenship may be issue.



The Mercer Group, Inc.

**CAPE CORAL, FLORIDA
CITY AUDITOR**

January 10, 2017

Summary
Andrea R. Butola

- **Master of Science - Accounting**
- **CPA; CFE; CGMA**
- **Senior Internal Audit Manager, Office of Internal Audit, State of Rhode Island; Senior Audit Manager, Rhode Island Dept. of Transportation; Audit Manager & Financial Consultant, MetLife; Supervising Auditor, Office of Auditor General, State of Rhode Island.**
- **Salary: \$103,000**
- **Internet Research**
 - Various business listings LinkedIn, CPA directories, Yellow pages
 - No news articles

THE MERCER GROUP, INC.

W. D. Higginbotham, Jr.

Senior Vice President

Daytona Beach Shores, Florida 32118-8202

727-214-8673

WDHiggin@mercergroupinc.com

www.mercergroupincflorida.com



The Mercer Group, Inc.

**LETTER OF INTEREST
&
RESUME**

THE MERCER GROUP, INC.

W. D. Higginbotham, Jr. Senior Vice President
Daytona Beach Shores, Florida 32118-8202
727-214-8673

WDHiggin@mercergroupinc.com
www.mercergroupincflorida.com

Andrea R. Butola, CPA, CFE, CGMA



W.D. Higginbotham, Jr.

Senior Vice President

The Mercer Group, Inc.

Daytona Beach Shores, FL

WDHiggin@mercergroupinc.com

January 3, 2017

Dear Mr. Higginbotham, Jr.:

I am writing to express interest in the position of City Auditor for the City of Cape Coral. I have attached my resume and letters of recommendation. I am extremely interested in the position and although I am currently located in RI, I am open to relocating to Florida.

I believe I am an excellent candidate for the position because I have fifteen plus years of audit experience with three of those years consisting of the administration of the department/ division. In addition, while at MetLife, I was responsible for administering the company's Sarbanes- Oxley program and was the Auditor in Charge for large and complex internal audits including all of MetLife's Auto & Home SOX program testing. Because of the nature of the duties of the SOX program coordinator I also had frequent dealings with teams across the country and internationally. MetLife fostered an attitude of continual improvement for efficiency and effectiveness in the business as well as in the audit department. While at Met I participated in training for Lean Six Sigma and earned my yellow belt.

Eventually the frequent and far travel necessary for the position at Met led me to apply for the position at the RI Department of Transportation (RIDOT). At RIDOT I was responsible for the administration of the External Audit Department that reported directly to the agency's CFO. When I started my career at DOT, the position had been vacant for over a year which resulted in virtually no audits being issued. While there I devised a plan to continue with current audit requirements and work through the significant audit back log. All outstanding final audits and Indirect Cost Rate audits were completed as of April of this year during the transition to the Office of Internal Audit (OIA).

After the consolidation and re-organization of the OIA, I have completely changed the way audits of RIDOT vendors are conducted from a project centered to vendor centered approach. I currently am responsible for the quarterly risk assessment and plan for all state vendor audits and oversee 6 auditors in the division (There are three positions in the division that are open due to a union law suit. The division fully staffed would be 9 auditors). I was also responsible for revising work paper templates for the vendor audits and incorporating my division's audit techniques into the electronic workpaper software in use by the OIA- Teammate.

While at the RI Office of the Auditor General (OAG), I worked on various state financial and Federal Single Audits, one of which was the State Medicaid Payable and Medicare Single Audit. The Medicare program at the time I was with the OAG was one of the single largest source of federal funding the State received. I was the auditor in charge on site for the audit and frequently had to make decisions without being able to consult with the audit manager at the time as he was concurrently running the state's financial audit. After running the Medicare Single audit I transitioned to the Department of Transportation Financial and Compliance audits. At one point due to retirement of the former manager, the new manager often said he relied on me and the senior auditor also assigned to help with the transition and the details of the DOT operation. In addition, while at the OAG I also ran smaller single audits including the Substance Abuse Program and RI National Guard. While running these audits I had the pleasure of working with Mr. Tim DiSano, who is currently employed by the City of Cape Coral and provided me with the job posting.

I believe that my planning and administration abilities, easy-going personality, ability to learn quickly and my experience in both internal and external and private and governmental audits make me an excellent candidate for the position of City Auditor. I look forward to discussing my attributes in further detail with you. I can be reached on my cell phone at [REDACTED]. Thank you for your consideration.

Respectfully,



Andrea R. Butola

Andrea R. Butola, CPA, CFE, CGMA

Experience

2/2016* - present Office of Internal Audit Providence, RI

Senior Internal Audit Manager

- Responsible for the oversight of the Continuous Audit Division of the Office of Internal Audit which conducts vendor compliance audits of the state's vendors
- Oversee audit staff in planning, completion and review of work
- Perform audit planning and risk assessment for the Division
- Ensure audit documentation complies with department Teammate software requirement
- Complete special projects, provide management advisory services as assigned

* February 2016, a budget article was passed to consolidate and re-organize the RIDOT audit office with the Office of Internal Audit

1/2014- 2/2016 RI Department of Transportation Providence, RI

Senior Audit Manager

- Plan, direct, supervise and perform final review of all design project and vendor indirect cost rate audits completed by the department
- Ensure staff is appropriately trained to adhere to acceptable audit and accounting principles
- Responsible for the overall direction of the audit office and audit projects and ensure professional standards are maintained by reviewing, evaluating and approving audit policies, procedures, methods and techniques
- Complete audit work for special projects or high risk auditees

2009- 1/2014 MetLife Internal Audit Warwick, RI

Audit Manager

- Complete and coordinate all required SOX testing for Auto & Home lines of business in accordance with MetLife corporate requirements
- Assist in the administration of the IA ICFR program for MetLife
- Supervise and complete audits in accordance with MetLife audit plan especially finance and financial reporting
- Review business processes and financial practices to ensure the use of compliant and best practices, procedural efficiency, and accuracy.
- Prepare reports of audit findings for business management, and propose recommendations for changes as needed.
- Participated in 6 month rotation with Finance Audit Team
- Assisted Finance Audit team with year-end financial statement reliance work for external auditors

2008- 2009 MetLife Financial Mgt & Reporting Warwick, RI

SOX Financial Consultant

- Review business processes and assess risks and controls as they relate to Sarbanes- Oxley requirements
- Develop and complete test plans for SOX processes
- Complete all required SOX testing in accordance with MetLife corporate requirements

2001- August 2008 Office of the Auditor General Providence, RI

Supervising Auditor

- Direct, supervise and review work of auditors in all phases of compliance and financial audits
- Conduct interim discussions with auditee and participate in entrance and exit conferences
- Perform audit fieldwork
- Participate and manage in financial, compliance and performance audits including: State Medicaid Payable and Medical Assistance Single Audit, Substance Abuse Single Audit, National Guard Single Audit, RI Department of Transportation Financial and Single Audit, Performance Audit of RI E-911 system, Performance Audit of RI Historical Society

1999-2001 Salve Regina University Newport, RI

Assistant Director Financial Aid

- Created financial aid packages for undergraduate, graduate, and part time university students.
- Administered the Perkins and Nursing Loan program, including eligibility determination and compliance with federal regulations.

Supervised work-study students.

1997-1999 Town of Jamestown Jamestown, RI

Assistant Director of Finance

- Administered enterprise funds including preparing and paying vouchers payable, preparing month end and year-end general ledger adjustments.
- Prepared quarterly Town water and sewer billings and oversaw collections.
- Assisted finance director with all facets of maintaining the General Fund for the Town.
- Assisted in preparation of budgets for Town General, Water and Sewer funds

Education and Activities

1992-1996 Salve Regina University Newport, RI

- B.S., Management concentration in Finance
 - Graduated Summa Cum Laude (2nd in class)

1996-1997 Salve Regina University Newport, RI

- M.S., Accounting

- 2001 Passed CPA exam, State of Rhode Island

- 2007 passed Certified Fraud Examiner exam

- Board of Directors 2007; July -Oct 2008 Treasurer RICFE
- Member of AICPA, RISCPA, ACFE, ACFE RI Chapter #33, IIA
- Active CPA licensed in State of RI
- Certified Fraud Examiner
- Lean Six Sigma Yellow Belt certified



Department of Transportation
Two Capitol Hill
Providence, RI 02903

Office: 401-222-2450
Fax: 401-222-3905
www.dot.ri.gov

December 30, 2016

To Whom It May Concern:

It is with great pleasure that I provide this letter of recommendation for Andrea Butola. Ms. Butola was part of my senior management for several years and demonstrated excellent leadership skills while managing the Audit Department of Rhode Island Department of Transportation.

Not only was Andrea's knowledge and experience invaluable to the Department, she has always displayed a high degree of integrity, responsibility, and ambition. She is definitely a leader rather than a follower. In addition, Andrea is organized, dedicated, and always quick on her feet, with sensible reactions in all circumstances I've seen her in. I feel confident in saying that she is capable of handling any situation with thoughtfulness and maturity.

Andrea would be an asset to any organization, and I am happy to give her my wholehearted endorsement.

If you have any further questions, please feel free to contact me by phone or email.

Sincerely,

A handwritten signature in blue ink that reads 'Loren Doyle'.

Loren Doyle
Chief Financial Officer
Rhode Island Department of Transportation
Email: loren.doyle@dot.ri.gov
Phone: (401) 222-6590 X4524

Todd T. San Bento, CPA, CISA
Audit Manager
State of Rhode Island
Office of the Auditor General
33 Broad Street, Suite 201
Providence, Rhode Island 02903-4177

January 3, 2017

W.D. Higginbotham, Jr.
Senior Vice President
The Mercer Group, Inc.
Daytona Beach Shores, FL

Dear Mr. Higginbotham, Jr.,

I am writing to recommend Andrea Butola for the position of City Auditor for the City of Cape Coral, FL. I am currently an Audit Manager for the RI Office of the Auditor General (OAG). I have had the pleasure of working with Andrea for several years with the OAG while assigned as the manager to the RI Department of Transportation (RIDOT) financial statement and Single Audit. Andrea was instrumental in providing me with the information necessary to smoothly transition to the audit. Andrea has a very strong work ethic and was always courteous and respectful with her peers and department employees.

Andrea worked well with other team members and utilized the electronic workpaper software efficiently and in accordance with Office standards. Andrea was always cognizant of deadlines and performed the work needed to ensure her audit work was completed on time. It was a pleasure working with her.

Andrea's experience with the Office of the Auditor General has provided her significant exposure to multiple types of auditing and accounting issues. I've personally managed Andrea while she has conducted financial statement audits, compliance audits as well as performance audits, and believe that the knowledge obtained and skills developed during those assignments should translate exceptionally well to the duties required for the City Auditor position. For example, Andrea's responsibilities in conjunction with these audits included analyzing the effectiveness of internal control procedures, reviewing grant awards, contracts and transactions for compliance with laws and regulations, as well as, interacting with Department personnel and developing recommendations for improving fiscal and operational efficiency. In my opinion, this type of background is ideal preparation for successfully performing the essential functions of the City Auditor position.

I have no reservation you will be exceptionally pleased if you select her for the City Auditor position. If you have any questions, please feel free to contact me at the above address.

Sincerely,



Todd T. San Bento, CPA, CISA

**Cape Coral, Florida
City Auditor
January 10, 2017**

Candidate	Education	CERT. Other	Employer	Current/Recent Position	Salary Base	Other
Andrea R. Butola Jamestown, RI	MS-Accounting	CPA; CFE;CGMA	State of RI; State of RI	Sr. Inter. Audit Mgr. Sr. Audit Manager	\$103,000	Extensive State Govt. Experience; Personnel mgt.; Vivacious personality; People person
Lisa D. Henry Columbia, SC	MBA;	CPA; CIA; CISA	BC/BS, South Car.; SC Dept of Employ.	IS Audit Mgr. Lead IT Auditor	\$ 95,000	Local Govt. exper. through State Govt. People skills & mgt. exper.
J. Bradley Simmons Palm Coast, FL	BS-Accounting	CIA; CGAP; CFE	St. Johns County Clerk & Compt.	Director of Audit Services	\$ 80,000	Extensive Audit experience paralleling Cape Coral.
Becky Thackery Ponte Vedra Beach, FL	BA-Bus. Adm.	CIA; CFSA; CRP	Acosta Sales/Mkt; FPIC Ins. Group	VP Internal Audit; VP/Dir Internal Audit	\$140,000	Solid private sector auditing and financial services experience largely in Florida.
T. Paul Tomoser Omaha, NE	BS-Accounting MBA-Candidate	CPA; CISA; CIA;CRMA; CGFM	Creighton Univ, NE	Inter. Audit Director	\$116,000	Well rounded auditing experience including mgt. of department.
Jeffrey Zeichner Saint Augustine, FL	BS-Accounting	CPA	RSM US, CPAs; Carr,Riggs&Ingram	Sr. Assurance Mgr.; Audit Manager	\$128,800	Solid local govt audit experience through private CPA employment.
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Anthony Pagliaro Hershey, PA	BS-Accounting	CIA	PA Gaming Board	Chief Auditor/Mgr.	\$107,000	Qualified professional but unfamiliar with local government.
Melinda Pensinger Fort Myers, FL	BS-Accounting; BA-Philosophy	CPA; CIA	Port Auth., Lee County Clerk	Sr. Internal Auditor; Senior Accountant	\$ 75,000	Related experience but Cape Coral far more extensive/larger
Michael Wollman Ottawa, Ontario	MBA	CPA; CIA; CMA	Canadian Federal Government	Several Related & substantive position	\$99,000 in US \$	Has broad and good experience but citizenship may be issue.



The Mercer Group, Inc.

**CAPE CORAL, FLORIDA
CITY AUDITOR**

January 10, 2017

**Summary
J. Bradley Simmons**

- **Bachelor of Science - Accounting**
- **CIA; CGAP; CFE**
- **Director of Audit Services Division, St. Johns County Clerk & Comptroller (Florida)**
- **Salary: \$ 80,000**
- **Internet Research**
 - Licensed Realtor – Inactive – License Expires 2018
 - Various business listings LinkedIn
 - No news articles

THE MERCER GROUP, INC.

W. D. Higginbotham, Jr.

Senior Vice President

Daytona Beach Shores, Florida 32118-8202

727-214-8673

WDHiggin@mercergroupinc.com

www.mercergroupincflorida.com



The Mercer Group, Inc.

**LETTER OF INTEREST
&
RESUME**

THE MERCER GROUP, INC.

W. D. Higginbotham, Jr. Senior Vice President
Daytona Beach Shores, Florida 32118-8202
727-214-8673

WDHiggin@mercergroupinc.com
www.mercergroupincflorida.com

J. BRADLEY SIMMONS, CIA, CGAP, CFE

January 6, 2017

██████████
simmonsj413@bellsouth.net ██████████

W. D. Higginbotham, Jr. Senior Vice President
The Mercer Group, Inc. Daytona Beach Shores, FL

Re: Chief Internal Auditor, as advertised at theiia.org

Dear Mr. Higginbotham:

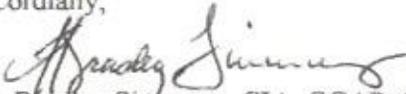
I am enthusiastic to apply for your job posting of Chief Internal Auditor for the City of Cape Coral, Florida. Throughout the past 16 years of leading the internal audit operations at the Clerk and Comptroller's office for St. Johns County, I have demonstrated a forward-thinking approach and am recognized for providing insightful, independent perspectives to assist management in discharging its fiduciary responsibilities.

Your operation would benefit from my proven success in:

- Leading audit activities that seek to provide opportunities for improvement by incorporating lean management processes and total quality management principles
- Supervising and scheduling an audit team in order to provide assurance that risks and vulnerabilities are identified and mitigated
- Conducting and/or supervising contract compliance audits
- Conducting independent and objective operational audits that measure performance against operational procedures, compliance with applicable laws, ordinances, and contracts
- Testing effectiveness of system of internal control and making appropriate recommendations
- Having experience of developing and supervising the fraud, waste, and abuse program and conducting FWA investigations
- Delivering IA reports and consultative work that add value and reduce waste
- Holding credentials as Certified Internal Auditor (CIA), Certified Government Audit Professional (CGAP); and Certified Fraud Examiner (CFE); also, a member of The Institute of Internal Auditors and Association of Certified Fraud Examiners
- Having direct experience in working with elected officials, the judiciary, attorneys, the local State Attorney's office, and directors/management throughout St. Johns County
- Pursuing CPA credentials

I would appreciate the opportunity to discuss further my experience, determination, and qualifications. I can be reached at ██████████ and feel like I would be an exceptional asset to the City of Cape Coral and its residents by serving as Chief Internal Auditor. Thank you for your consideration.

Cordially,


J. Bradley Simmons, CIA, CGAP, CFE

Please find enclosed my resume and letter of recommendation from the St. Johns County Clerk of Court & Comptroller (recently retired).

J. BRADLEY SIMMONS, CIA, CGAP, CFE

██████████
simmonsj413@bellsouth.net ██████████

QUALIFICATIONS PROFILE

Performance-driven, motivated Director of Audit Services Division and Fraud, Waste, and Abuse Investigation Unit with a proven ability to provide meaningful reports to management that assist in the development of cost-effective, streamlined processes with effective internal controls.

- Proven leadership and team-building skills
- Focused on long-range results, root-problem analysis, and creating synergistic approaches to problem solving
- Development and supervision of the fraud, waste, and integrity department
- Strong communication skills with the ability to provide meaningful presentations in the consideration of strategic outcomes

PROFESSIONAL EXPERIENCE

Director of Audit Services Division – St. Johns County Clerk & Comptroller

07/00 – present

Responsible for planning, supervising, and conducting performance / internal audits throughout St. Johns County operations, including vendors / contractors, and the office of the Clerk of Courts & Comptroller's functions. Strong leadership has been emphasized on fraud deterrence and investigation by promoting fraud awareness through education, internal controls, and internal reporting, via hotline, email, and other whistle-blowing relay mechanisms. Developed and annually updated the audit charter and audit plan to promote the department's independence and objectivity while providing assurance that the agency's objectives are accomplished effectively and efficiently.

Also, conduct tourist development tax account audits (hotels and other lodging establishments), compliance / performance reviews of social service agencies, audits of guardianship accountings, internal control assessments, and other internal audits and consultant work. Audits have been designed to add value to the organization through a collaborative approach with management so that issues may be resolved without having to wait on the final report. Investigations are conducted in a manner that seeks to contain issues promptly, minimize loss, and ultimately correct the breakdown of controls by involving the correct level of management and/or turning over the investigation to an appropriate responsibility center for enforcement. Findings and results are promptly reported to oversight, such as the Clerk of Court & Comptroller, County Administration, and the Board of County Commissioners.

Developed policies and procedures, implemented and supervised the fraud, waste, and abuse segment of the audit division, presented fraud awareness and reporting sessions at new-hire orientations, and scheduled audits and investigations according to risk assessment. Created statistical analyses, reports, and audit memorandums. Worked extensively with elected officials, judiciary, attorneys, the State Attorney's office, and directors/management throughout St. Johns County. Also, served multiple terms as an officer of the Florida Tourist Development Tax Association, Inc. www.FTDTA.org.

As an officer of a respected financial institution, I supervised the branch-level banking activities at Prosperity Bank. Major responsibilities included: conducting weekly meetings with tellers and customer service representatives, making daily decisions on NSF charge-backs, performing branch, ATM, and Cash Vault balancing, initiating quarterly teller function audits and cross training, purchasing and inventorying of bank / office supplies, reviewing time cards and employee scheduling, and documenting, projecting, and promoting branch market growth.

A “key” player in new branch start-up; trained several new employees, created electronic versions of branch balancing, teller-transactions charting and documenting branch goal achievement. Recognized for outstanding leadership by senior independent auditors for emphasis upon exceptional branch organization and internal control implementation. Additionally, received training in both lending and investment products. Recipient of the “Rising Star” award.

EDUCATION AND CREDENTIALS

Bachelor of Science Degree – Accounting, CPA Focused

PERU STATE COLLEGE—Peru, NE

Magna Cum Laude, Alpha Chi

Associates of Science – Business Administration

ST JOHNS RIVER STATE COLLEGE—St. Augustine, FL

Summa Cum Laude, Phi Theta Kappa

PROFESSIONAL CERTIFICATIONS

Certified Internal Auditor – CIA

THE INSTITUTE OF INTERNAL AUDITORS—Altamonte Springs, FL

Certified Government Audit Professional – CGAP

THE INSTITUTE OF INTERNAL AUDITORS—Altamonte Springs, FL

Certified Fraud Examiner – CFE

THE ASSOCIATION OF FRAUD EXAMINERS—Austin, TX

PROFESSIONAL AFFILIATIONS

The Institute of Internal Auditors – IIA (Membership)

The Association of Certified Fraud Examiners – ACFE (Membership)

Florida Tourist Development Tax Association – FTDTA

Vice-President and Regional Director (multiple terms)

REFERENCES – available upon request

Cheryl Strickland
Clerk of Courts



George Lareau
Chief Deputy

St. Johns County Clerk Of Courts
4010 Lewis Speedway, Saint Augustine, Florida 32084

To Whom It May Concern:

Please consider this recommendation for Mr. Brad Simmons, Audit Director, St. Johns County Clerk of Court.

Mr. Simmons has worked in this capacity for 15 years. He has proven himself to be a trusted, loyal, dependable, organized, and intelligent auditor. He has a stellar work ethic and can be relied on to represent the office in a professional manner while performing audits. These audits include tourist development tax accounts, guardianship audits, and any other areas of the county when there is a need for review. He has oversight of the Fraud, Waste & Abuse Auditor, and collaborates on those audits as well.

He is able to deal with very complex accounts and works quickly to resolve them. He is well respected by County Administration and the Judges that he works with.

If you have need of any further comments, please do not hesitate to contact me.

Sincerely,

Cheryl Strickland
Clerk of Court & Comptroller
St. Johns County, Florida

**Cape Coral, Florida
City Auditor
January 10, 2017**

Candidate	Education	CERT. Other	Employer	Current/Recent Position	Salary Base	Other
Andrea R. Butola Jamestown, RI	MS-Accounting	CPA; CFE;CGMA	State of RI; State of RI	Sr. Inter. Audit Mgr. Sr. Audit Manager	\$103,000	Extensive State Govt. Experience; Personnel mgt.; Vivacious personality; People person
Lisa D. Henry Columbia, SC	MBA;	CPA; CIA; CISA	BC/BS, South Car.; SC Dept of Employ.	IS Audit Mgr. Lead IT Auditor	\$ 95,000	Local Govt. exper. through State Govt. People skills & mgt. exper.
J. Bradley Simmons Palm Coast, FL	BS-Accounting	CIA; CGAP; CFE	St. Johns County Clerk & Compt.	Director of Audit Services	\$ 80,000	Extensive Audit experience paralleling Cape Coral.
Becky Thackery Ponte Vedra Beach, FL	BA-Bus. Adm.	CIA; CFSA; CRP	Acosta Sales/Mkt; FPIC Ins. Group	VP Internal Audit; VP/Dir Internal Audit	\$140,000	Solid private sector auditing and financial services experience largely in Florida.
T. Paul Tomoser Omaha, NE	BS-Accounting MBA-Candidate	CPA; CISA; CIA;CRMA; CGFM	Creighton Univ, NE	Inter. Audit Director	\$116,000	Well rounded auditing experience including mgt. of department.
Jeffrey Zeichner Saint Augustine, FL	BS-Accounting	CPA	RSM US, CPAs; Carr,Riggs&Ingram	Sr. Assurance Mgr.; Audit Manager	\$128,800	Solid local govt audit experience through private CPA employment.
<u>2nd TIER</u>	<u>2nd TIER</u>	<u>2nd TIER</u>	<u>2nd TIER</u>	<u>2nd TIER</u>	<u>2nd TIER</u>	<u>2nd TIER</u>
Anthony Pagliaro Hershey, PA	BS-Accounting	CIA	PA Gaming Board	Chief Auditor/Mgr.	\$107,000	Qualified professional but unfamiliar with local government.
Melinda Pensinger Fort Myers, FL	BS-Accounting; BA-Philosophy	CPA; CIA	Port Auth., Lee County Clerk	Sr. Internal Auditor; Senior Accountant	\$ 75,000	Related experience but Cape Coral far more extensive/larger
Michael Wollman Ottawa, Ontario	MBA	CPA; CIA; CMA	Canadian Federal Government	Several Related & substantive position	\$99,000 in US \$	Has broad and good experience but citizenship may be issue.



The Mercer Group, Inc.

**CAPE CORAL, FLORIDA
CITY AUDITOR**

January 10, 2017

**Summary
T. Paul Tomoser**

- **Master of Business Administration Candidate (May 2017); Bachelor of Science - Accounting**
- **CPA; CIA; CISA; CRMA; CGFM**
- **Internal Audit Director, Creighton University, Omaha Nebraska**
- **Salary: \$ 116,000**
- **Internet Research**
 - Various business listings LinkedIn, CPA Directories, Yellow Pages
 - No news articles

THE MERCER GROUP, INC.

W. D. Higginbotham, Jr.
Senior Vice President
Daytona Beach Shores, Florida 32118-8202
727-214-8673

WDHiggin@mercergroupinc.com
www.mercergroupincflorida.com



The Mercer Group, Inc.

**LETTER OF INTEREST
&
RESUME**

THE MERCER GROUP, INC.

W. D. Higginbotham, Jr. Senior Vice President
Daytona Beach Shores, Florida 32118-8202
727-214-8673

WDHiggin@mercergroupinc.com
www.mercergroupincflorida.com

W.D. Higginbotham

From: Paul Tomoser <ptomoser@gmail.com>
Sent: Friday, January 6, 2017 6:04 PM
To: WDHiggin@mercergroupinc.com
Subject: City Auditor Cape Coral Florida
Attachments: T. Paul Tomoser Resume January 2017.doc

Dear Mr.Higginbotham,

I have been selectively exploring new opportunities. I am an experienced audit executive and consultant with the qualifications and experience to further the work of the City Auditor Office. I offer the City Council and its Mayor a combination of external and internal audit experience and governance, risk management and internal control knowledge and expertise coupled with a demonstrated history of relationship building and value added results.

For nearly 20 years I have been the Internal Audit Director at Creighton University, a notable private university in Omaha, Nebraska. While in public practice as a CPA, my area of expertise was nonprofit and governmental clients providing audit and consulting services to municipalities (including the City of Omaha and Douglas County, Nebraska), nonprofits as well as universities, school districts and associated pension funds.

I have the experience and have demonstrated the required proficiencies for the position. I have completed and supervised a variety of assurance and consulting engagements including financial, compliance, operational, information technology and fraud investigations. I partner with management to address challenges and opportunities and have completed notable consulting engagements addressing enterprise risk management, business continuity and disaster recovery planning, and the implementation and oversight of a third-party anonymous hotline.

I lead a progressive department evidenced by completing a department strategic plan in March 2013; refreshing our vision and mission statements, and, identifying critical success factors to better meet the needs of our stakeholders. I routinely make presentations to the senior leadership team at Creighton and to the Risk Management, Audit and Compliance Subcommittee of the Board of Trustees.

Finally, I have experienced both sides of governance, being privileged to serve as Audit Committee Chairman for Douglas County, Nebraska for nine years. This was truly a valuable experience. I am also a graduate of the Omaha Chamber of Commerce's Leadership Omaha Program. I have a recent information technology auditing certification and will complete an MBA this spring. I understand the public sector environment and welcome the opportunity to visit with you about my qualifications and experience. The attached resume contains additional details.

I look forward to hearing from you.

Regards,

T. Paul Tomoser



T. Paul Tomoser, CPA, CIA, CISA, CRMA, CGFM

Objective Seeking an executive level position that will utilize my experience and expertise obtained as a career audit professional and allow for continued growth and increased responsibility.

Experience **Creighton University, Omaha Nebraska**
Comprehensive University and Academic Medical Center
NCAA® Division I Athletics (14 Sports)
June 1997 – Present

Internal Audit Director (Chief Audit Executive)

Partner and consultant with senior administration in fulfilling the mission of Creighton University. Plan and direct the internal audit function making recommendations and presentations to University leadership including the Risk Management, Audit and Compliance Subcommittee of the Board of Trustees. Assist leadership in the management of risk, maintenance of the internal control structure, governance practices, and efficient use of resources. Administer the department budget and other matters including personnel management, scheduling, and training.

- Develop and execute a risk-based annual service plan in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics promulgated by The Institute of Internal Auditors, Inc. (IIA). Ensure that continuing audit initiatives and other assurance and consulting engagements add value and meet the needs of University leadership.
- Function as an in-house consultant on risk, control, governance and compliance matters serving on various standing committees in an advisory capacity. Currently facilitating the enterprise risk management program (ERM) and assisting with the implementation of Business Continuity Disaster Recovery Planning (BCDRP).
- Coordinate 300 service hours provided to external auditors annually.
- Assisted in the development of a physician's billing compliance plan, research compliance plan, and associated internal controls designed to minimize the risk of noncompliance and maximize revenue opportunities. Execute audit programs and monitoring plans to ensure compliance with applicable laws and regulations.
- Adjunct professor teaching in the Heider College of Business (accounting and auditing courses) and frequent speaker at local, regional and national events.
- Developed student internship program with outstanding results.
- Successful completion of IIA External Quality Assessments in 2006, 2011, and 2016 (i.e. to assess compliance with IIA Standards and Code of Ethics).

Hayes & Associates, L.L.C., Omaha Nebraska
Certified Public Accountants and Consultants
November 1989 – June 1997

Director of Audit Services (July 1995 – June 1997)

Responsible for all aspects of the audit practice, including engagement planning, scheduling, and supervision; marketing, client relations, and retention; quality control and technical research, staff development, and general administration. Managed in excess of 10,000 hours of audit, attestation, and consulting services representing 50% of annual firm revenue. Supervised six professionals.

- Fifteen percent annual increase in billings
- Significant clients obtained and retained
- Key recommendations accepted leading to consulting services
- Increase in audit staff productivity and competency
- Successful completion of AICPA Peer Review 1996

Manager (July 1993 – June 1995)

Responsible for the efficient and effective use of firm resources. Managed all professional services (audit, accounting, tax, and consulting). Responsibilities included staff supervision and development, engagement management and quality control. Supervised five professionals.

Audit Supervisor (July 1991 – June 1993)

Primary responsibility was to plan, perform and supervise financial and compliance audit engagements including the preparation of financial statements, audit reports and related correspondence. Also responsible for the quality of work performed by assistants including written evaluations.

Staff Accountant (November 1989 – June 1991)

Compiled, reviewed and audited financial statements for commercial, governmental and nonprofit entities. Prepared corporate, organization exempt from tax, partnership, individual, personal property, pension plan, and payroll tax returns. Performed financial analysis, projections, research, and consulting projects.

Education

MBA Candidate (May 2017)
Creighton University, Omaha, Nebraska

Bachelor of Science – Accounting, April 1989
Marriott School of Management
Brigham Young University, Provo, Utah
Activities included Beta Alpha Psi, Beta Gamma Sigma, Debate, and Law Society

Professional Affiliations/ Certifications

American Institute of Certified Public Accountants (AICPA)
Nebraska Society of Certified Public Accountants (NSCPAs)
The Institute of Internal Auditors, Inc. (The IIA)
Information Systems Audit and Control Association (ISACA)
Certified Public Accountant – Active Nebraska Permit
Certified Internal Auditor – Active
Certified Information Systems Auditor – Active
Certified in Risk Management Assurance – Active
Certified Government Financial Manager – Active

Community Service

Board of Governors, Aksarben Chapter, The IIA
Lay Church Leader and Volunteer

Service History and Awards

Past Chair, Douglas County, Nebraska Audit Committee
Past Treasurer, Make-A-Wish Foundation of Nebraska, Inc.
Past Committee Member, NSCPAs - State and Local Government; NFP Committees
Past Officer, Aksarben Chapter, The IIA
Past Officer, Omaha Metro Chapter, Association of Government Accountants
Past Board Member, Prairie Lane Pool Association (Building Project)
Past President, Prairie Lane Community Club (Parent Teacher Organization)

Leadership Omaha Class 27 Graduate (2004-2005)
BSA Wood Badge Advanced Training for Adult Leaders C-06-08 (Completed 2010)
The IIA Aksarben Chapter President's Award to Creighton University for
Extraordinary Support (2005-2006)
The IIA Aksarben Chapter, Volunteer of the Year (2012)