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**EDUCATION:**

Degree: Master of Science (MS), 1983  
Naval Postgraduate School, Monterey, California  
Major Field: Financial Management

Degree: Bachelor of Business Administration (BBA), 1974  
Midwestern State University, Wichita Falls, Texas  
Major Field: Accounting Minor Field: Economics

**TEACHING EXPERIENCE:**

**2024 - Present Midwestern State University**  
**Dillard College of Business Administration**  
**Wichita Falls, Texas 76310**

Title: Emeritus Assistant Professor of Accounting

- Served as part-time adjunct faculty teaching accounting courses as needed

**2016 - 2018 Midwestern State University**  
**Dillard College of Business Administration**  
**Wichita Falls, Texas 76310**

Title: Emeritus Assistant Professor of Accounting

- Served as part-time adjunct faculty teaching accounting courses as needed

**2004-2006, 2007-2008, 2010-2015 Naval Postgraduate School**  
**Graduate School of Business and Public Policy**  
**Monterey, California**

Title: Senior Lecturer of Accounting and Federal Budgeting

- Taught multiple graduate courses in Financial Management including Financial Accounting, Managerial Accounting, Financial Auditing and Internal Controls, Managerial Finance, Cost Control, Advanced Corporate Financial Reporting, and Management Control Systems in an AACSB accredited MBA program
- Course coordinator for Executive MBA Financial Reporting and Analysis
- Academic Associate responsible for coordinating Financial Management curriculum
- Graduate thesis advisor/MBA project advisor
- Working member of university and school committees

**1993 - 2003, 2010 - 2014 Midwestern State University**  
**Dillard College of Business Administration**  
**Wichita Falls, Texas 76310**

- Title: Assistant Professor of Accounting
- Taught undergraduate accounting courses including Intermediate I, Government/Non-Profit, Auditing, Cost, Managerial, and Financial
- Served as Student Academic Advisor.
- Served temporarily as Acting Chair of Accounting Department
- Served as working member of university and college committees

**1986 - 1990 Naval Postgraduate School  
Department of Administrative Sciences  
Monterey, California**

Title: Assistant Professor Accounting

- Taught multiple graduate courses in Financial Management including Financial Accounting, Managerial Accounting, Financial Auditing and Internal Controls, Managerial Finance, Advanced Corporate Financial Reporting, Cost Accounting in a Master of Science (MS) program
- Graduate thesis advisor
- Working member of university and school committees

**PROFESSIONAL WORK EXPERIENCE:**

**2008 - 2010 United States Nuclear Regulatory Commission  
Region IV Headquarters  
Arlington, Texas**

Title: Internal Auditor

- Developed and managed Internal Audit/Internal Control Program for the Nuclear Regulatory Commission Region IV Resource Management Division
- Conducted program analyses in support of the Division Director's execution of fiduciary responsibilities and to evaluate effects of changes in program plans and funding redistribution
- Independently planned and conducted internal audits of Region IV's multiple resource management functions to include financial accounting, cost accounting, payroll accounting, fee billing and reimbursable accounting, budget formulation, budget execution, administrative control of funds, purchasing, government purchase card program management, and accountable property management. Additionally, provide interpretation and application of legislative mandates applicable to Financial Resource Management
- Conducted internal audit of personnel management, EEO regulations and practices, Comprehensive Diversity Management Plan, and official personnel file maintenance
- Conducted internal audit of information technology, information management, and computer security in the Information Resources Management Branch
- Provided audit service to other NRC Regions in contract/procurement services and fee billing/reimbursement program
- Employed standard audit tools and processes such as interviews, data analysis, financial reviews, automated data mining processes, and other computer-assisted audit tools and techniques to perform audits in accordance with Generally Accepted Government Audit Standards (GAGAS), Generally Accepted Accounting Principles (GAAP) as prescribed by the Financial Accounting Standards Board (FASB) and the Federal Accounting Standards Advisory Board (FASAB) where appropriate, Treasury and Office of Management Budget (OMB) circulars
- Identified areas of non-compliance, inefficient or ineffective operations, and employing other than best business practices
- Prepared and maintained supporting workpapers for peer review and follow-up
- Prepared formal written reports and orally briefed management on audit results
- Coordinated the Region IV Risk Management Analysis Program and annual Internal Controls Reasonable Assurance Certification required by OMB Circular A123
- Coordinated all external audits performed at Region IV by the Office of the Inspector General, GAO, public accounting firms, and contractor auditors.
- Participated as an active member of Accounting Classification Code Development Committee creating new accounting structure for modernized Financial Accounting and Integrated Management Information System (FAIMIS) as specified by the Common Government-wide Accounting Classification (CGAC) System, FASAB guidelines, and Treasury and OMB standards
- Obtained Nuclear Secret Security Clearance

**2006 - 2007 United States Department of Justice  
Office of the Inspector General  
Dallas, Texas**

Title: Auditor

- As Auditor-in-Charge of major U.S. Department of Justice (USDOJ) audits, planned and lead operational audits of USDOJ agencies (specifically FBI and DEA Headquarters) and programs, and in financial audits of USDOJ federal grants in accordance with Office of Management and Budget (OMB) Circulars, Comptroller General Decisions, Generally Accepted Government Auditing Standards (GAGAS), Generally Accepted Accounting Principles GAAP), Treasury/OMB Circulars
- Conducted formal entrance conferences for senior DOJ officials and senior state agency officials
- Applied proven audit techniques such as statistical analyses, manual and on-line questionnaires, data mining, and other computer assisted audit techniques.
- Conducted in depth audits of state agency accounting systems to evaluate proper accounting for federal grant funds
- Identified areas of non-compliance, inefficient operations, improper activities, internal control weaknesses, and financial accounting and reporting issues.
- Designed and prepared audit workpapers in accordance with established standards to document work performed and support conclusions and recommendations.
- Developed and presented recommendations for improvement and corrective actions.
- Drafted audit reports for senior Department of Justice officials.
- Conducted formal exit conferences for senior DOJ officials and senior state Agency officials receiving DOJ federal grants to present audit findings and recommendations
- Obtained top secret security clearance

**2003 - 2004 U.S. Air Force Audit Agency  
Sheppard Area Audit Office,  
Sheppard AFB, Texas 76311**

Title: Auditor

- As Auditor-in-Charge, planned and performed internal controls surveys, financial audits, and operational audits of U. S. Air Force organizations, programs, financial systems, and financial programs in accordance with Office of Management and Budget (OMB) Circulars, Comptroller General Decisions, Generally Accepted Government Auditing Standards (GAGAS), and Department of Air Force regulations.
- Applied proven audit techniques such as statistical analyses, manual and on-line questionnaires, and computer assisted audit techniques
- Conducted interviews, gathered and analyzed data, conducted research as necessary to identify problem areas and develop proposals for problem resolution.
- Identified areas of non-compliance, inefficient operations, improper activities, and financial accounting and reporting issues
- Designed and prepared audit workpapers in accordance with established Standards to document work performed and support conclusions/recommendations.
- Developed and presented recommendations for improvement and corrective actions.
- wrote reports and conducted exit briefings for senior Air Force officials to present findings and recommendations
- Maintained Sheppard Area Audit Office Microsoft Server Operating system network with multiple servers and laptop workstations/docking stations
- Liaison with AFAA Washington DC HQ IT staff to install software and security updates on all mobile units

**1990 - 1993 Department of the Navy  
Commander-in-Chief United States Pacific Fleet  
Office of the Comptroller  
Pearl Harbor, Hawaii**

Title: Director, Accounting Systems Development, Implementation & Analysis

- Developed and implemented financial accounting and cost accounting systems for the United States Pacific Fleet (ashore and afloat)
- Member of senior management overseeing budgeting and accounting support of U.S. Pacific Fleet annual budget execution
- Participated in annual budget formulation including hearings with subordinate activities, and up-stream budget hearing with the Comptroller of the Navy, and Department of Defense Comptroller
- Managed financial reporting in support of the Fleet Comptroller's fiduciary responsibilities in executing a \$5 billion annual budget in five appropriations.
- Managed daily obligation rates, obligation liquidation, and unliquidated obligations
- Conducted analysis of budget and accounting data and investigated variances.
- Coordinated program management of U.S. Navy withdrawal from the Republic of the Philippines, providing bi-weekly Operational and funding status briefings to the Navy Admiralty and periodic briefing to Congressional delegations, and news media.
- Supervised staff of senior government accountants
- Represented the Fleet Comptroller at numerous high-level meetings
- Served as Acting Deputy Fleet Comptroller in the Deputy's absence
- Coordinated transfer of fleet accounting operations to the Defense Finance & Accounting Service (DFAS) upon activation of the latter

**1984 - 1986 Naval Supply Systems Command Headquarters  
Office of the Comptroller  
Washington D.C.**

Title: Deputy Director of Operational Accounting

- Senior member of the Headquarters Financial Management Team.
- Developed and implemented financial, cost, and fund accounting policy for subordinate worldwide Navy field activities
- Provided direct oversight of seven authorization accounting activities located strategically around the world
- Managed multiple accounting systems to insure accurate collection, classification, and processing of financial data
- Through daily management of headquarters financial and cost accounting operations provided direct support to the Comptroller's fulfillment of fiduciary responsibilities in executing a \$100 million annual budget in four appropriations.
- Provided briefings on financial status of funds to senior Navy officials.
- Served as liaison with the Navy Accounting and Finance Center Headquarters in responding to Congressional inquiries regarding contract and other bill payments
- Maintained oversight of interest payments paid under Public Law 97-177
- Participated in annual budget formulation, execution, and financial reporting.
- Managed daily obligation rates, obligation liquidation, and unliquidated obligations
- Conducted analysis of budget and accounting data and investigated variances.
- Supervised large staff of senior government accountants
- Represented the Comptroller at numerous high-level meetings
- Provided technical guidance to staff regarding compliance with and application of Generally Accepted Accounting Principles (GAAP)
- Managed Naval Supply Systems Command worldwide financial accounting systems evaluation to determine compliance with the Federal Manager's Financial Integrity Act

**1983 - 1984 Naval Supply Systems Command Headquarters  
Office of the Inspector General  
Washington D.C.**

Title: Assistant to the Inspector General

- As Assistant to the Inspector General, served as the Headquarters Head of Financial Inspections
- Organized and managed financial inspection teams and managed the inspection process at multiple U.S. Navy activities worldwide
- Planned and managed complex inspections of major Comptroller organizations to include all budget, accounting, funds administration, disbursement activities
- Evaluated compliance with legislative and administrative mandates
- Inspected management oversight of federally appropriated funds, status of allotted/budgeted government funds, systems of internal control, and efficiency of operations
- Applied proven audit techniques such as statistical analyses and questionnaires
- Conducted interviews, gathered and analyzed data, and conducted research as necessary to identify areas of non-compliance, internal controls failures, improper activities, inefficient operations, and financial budgeting and accounting issues
- Developed recommendations for improvements and corrective actions
- Conducted formal exit conferences for senior Navy officials on inspection results and recommended corrective actions

**PROFESSIONAL ACTIVITIES:**

- 2019 - Earned Continuing Professional Education required for active CPA license
- 2020 - Earned Continuing Professional Education required for active CPA license
- 2023 - Earned Continuing Professional Education required for active CPA license
- 2024 - Earned Continuing Professional Education required for active CPA license
- 2024 - Attended Institute of Management Accountants' IMA24 Annual Accounting and Finance Conference

**PROFESSIONAL CERTIFICATIONS:**

**Current:**

Certified Public Accountant (CPA), Texas  
Certified Management Accountants (CMA)

**Inactive:**

Certified Government Financial Manager (CGFM)  
Certified Fraud Examiner (CFE)  
Certified Novell Administrator (CNA)

## **PROFESSIONAL PRESENTATIONS:**

"Human Factors During Organizational Change", Association of Collegiate Business Schools and Programs 7<sup>th</sup> Annual Conference; June 1995

United Press International (UPI): U.S. Navy withdrawal from the Republic of the Philippines. Included scope, process, funding, budgetary and internal controls over spending, accounting, and realignment of mission responsibilities throughout the Pacific theater; November 1992

## **RESEARCH/PUBLICATIONS:**

"Human Factors During Organizational Change," Association of Business Schools and Programs (ACBSP) Annual Conference Proceedings, September 1995, co-authored

"Key to Successful IS Implementation: Motivate Your Users," Journal of Systems Management, June 1995, Co-authored

"The Prompt Payment Act (Public Law 97-177); Current Implementation Initiatives and Alternatives," Master's Thesis, Naval Postgraduate School, 1983

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## **TRAINING:**

Association of Certified Fraud Examiners (ACFE)- Financial Fraud Investigation - June 2009

ACFE - Financial Fraud Auditing - November 2008

Defense Acquisition University - Mission Support Planning - April 2008

Nuclear Regulatory Commission (NRC) Office of the Chief Financial Officer - Internal Controls for Managers - June 2007

ACFE - Procurement Fraud Investigation - May 2007

US DOJ - Fraud Detection Training - March 2007

US DOJ - Audit Evidence and Documentation - September 2006

ACFE - Certified Fraud Examiner Certification Exam Preparation Course - July 2006

U. S. Air Force Auditor Communications School - September 2003

U. S. Air Force Professional Auditor Training - July 2003

## **AWARDS:**

U. S. Navy - Navy Commendation Medal - 1986 and 1990

U. S. Army - Joint Service Commendation Medal - 1985

U. S. Navy - Meritorious Service Medal - 1993

Nuclear Regulatory Commission (NRC) - Performance Award for FY09 - December 2009

Nuclear Regulatory Commission (NRC) - Special Achievement Award - May 2009

Nuclear Regulatory Commission (NRC) - Performance Award for FY08 - October 2008

Department of Justice Inspector General SPOT Award for Contributions - September 2006

Naval Postgraduate School - Outstanding Service Award - 1989

Named Outstanding Accounting Professor of the Year at Midwestern State University

Named Outstanding Business Professor of the Year at Midwestern State University (two awards)

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