

Donna L. McGinnis, CPA CFE

EXPERIENCE

Columbus Consolidated Government-*Forensic Auditor, Columbus, GA, December 2020-present*

Within the Columbus Consolidated Government, the Internal Audit Department provides councilor-approved compliance audits, departmental audits and transitional audits throughout the organization. Duties and responsibilities are listed below:

- Responsible for the completion of transitional audits, decommissioning audits and departmental audit projects as requested and approved by CCG Councilors.
- Completed a re-construction of the FY2020 Balance Sheet for the Clerk of Superior & State Courts' Office, facilitating the completion of the FY2020 Comprehensive Annual Financial Report, and the related external audit- working closely with the Internal Auditor and the external audit firm.

Clerk of Superior & State Courts' Office- *CPA/Consultant, Columbus, GA, February 2020-December 2020*

The Clerk of Superior & State Courts' Office provides oversight & administration of the information management system that includes court and real estate records, is responsible for the financial management system of the courts, directs administrative functions of the judicial system and provides oversight and supervision of the Board of Equalization. Duties and responsibilities are listed below:

- Responsible for re-design of Finance team duties, responsibilities and archive of re-constructed records.
- Responsible for interface between the CCG Forensic Auditor, and Federal representatives throughout the course of a transitional audit and resulting investigation.

Tiya Support Services, LLC-*Business Manager, Ft. Benning, GA, September 2018 – February 2020*

Tiya Support Services, LLC provides public works services across the Fort Benning installation. Duties and responsibilities are listed below:

- Responsible for preparation of CBIZ billing worksheets for hourly pay-cycles.
- Responsible for workers' compensation allocations for hourly & exempt pay-cycles.
- Responsible for maintaining & reconciling union dues remittance records.
- Responsible for the review and approval of Accounts Payable transactions and credit card activities.
- Responsible for month -end analytical workpapers and adjusting journal entries.
- Responsible for Burn Rate Meeting presentations.

Camillus House, Inc. – *Vice President -Finance, Miami, FL July 2015-October 2017*

Camillus House, Inc. is a non-profit agency providing humanitarian services to poor men, women and children in Miami, FL, as a Ministry of the Hospitaller Brothers of St. John of God. Duties and responsibilities are listed below:

- Responsible for supervision of Accounts Payable, Grant Billing and Treasury Management functions.
- Responsible for preparation and posting of monthly Shepherd's Court accounting activity.
- Responsible for numerous month-end, quarter-end and fiscal year-end checklist entries.
- Responsible for posting of ADP payroll accounting activity in the MIP system.
- Responsible for completion of audit engagements.
- Responsible for reconciliations and other special projects as assigned by the CEO.

Concurrent Manufacturing Solutions-*Accounting Controller, Hialeah, FL, September 2014 – July 2015*

Concurrent Manufacturing Solutions assembles and integrates cables, backplanes, PCBA, electro-mechanical assemblies and metal fabrication, and operates four plants located in Hialeah, FL; Ozark, MO; Brownsville, TX and Matamoros, Mexico. Concurrent Manufacturing Solutions, previously headquartered in Hialeah, FL, was acquired by Cypress Industries of Austin, Texas in 2018.

Accounting Controller. May 2015-July 2015

- Responsible for treasury management for corporate, as well as all plant locations
- Responsible for weekly flash performance reporting.
- Responsible for weekly cash draws from Presidential Financial Corporation.
- Responsible for direct supervision of AR, AP and Plant Controller.
- Responsible for Commission Accounting for Sales Representatives.
- Responsible for the consolidation of monthly financial statements.

Plant Controller, September 2014 – May 2015

- Responsible for full accounting support for plants located in Hialeah, FL and Ozark, MO.
- Responsible for standard journal entries, accrual entries, adjusting entries and payroll entries.
- Responsible for month-end closing and balancing of plant inventories at month-end.
- Responsible for month-end performance review/analysis, working collaboratively with plant managers.
- Participate in budget development in collaboration with plant managers.
- Assist the Accounting Controller with the support activities associated with the annual audit, aiding the external auditors as requested.
- Maintain standard costs in the work order costing system.
- Review business quotes for proposed work orders in order to assure that quotes address margin goals prior to authorizing production.
- Responsible for balance sheet reconciliations monthly, as well as preliminary financial statements for both plants.
- Responsible for monitoring of RNI and E & O Reserve and provide input to weekly flash reporting.

Florida International University, *Accounting Coordinator*, Miami, FL; May 2011 – September 2014

Florida International University (FIU) is Miami's first and only public research university, leading the nation in awarding bachelor's and master's degrees to Hispanic students. While at FIU, I was involved in the completion of the Chart of Accounts Redesign Projects in addition to other responsibilities listed below.

- Prepared quarter-end and year-end work papers for Deferred Revenue and Facilities Construction.
- Prepared monthly cash draws from the Florida Department of Education.
- Provided accounting support to the Facilities Construction department.
- Developed procedural documentation for accounting and reporting functions.
- Prepared daily cash positioning, including wire preparation and cash transfers.
- Within the Facilities Construction Department, support involved initiating intra-university billing for construction services for minor projects, project budget performance analysis, research associated with construction expenses reported under state-appropriated projects or local GOB or grant funded projects, monitoring and reconciliation of WIP accounts, initiating draw requests from the Florida Department of Education, as well as collaboration with the Construction Auditor. There was a high volume of construction activity at FIU, with easily a dozen significant major projects underway at any point in time as well as numerous minor projects, and job orders. Major projects included a residential housing complex, two different parking garages, the football stadium expansion, the Health Care Network building, the Mango multi-use building, several instructional buildings on both campuses, and the initial phase of a pedestrian bridge over SW 8th Street. One project was split funded between FL DOE and Miami-Dade Co. GOB bonds, and the pedestrian bridge is a collaborative project between FIU/State of FL, and the City of Sweetwater.

Miami-Dade County Public Schools, *Audit Director*, Miami, FL, June 2010 - May 2011

Miami-Dade County Public Schools is the fourth largest school district in the United States, comprised of 392 schools, 345,000 students and over 40,000 employees. District students speak 56 different languages and represent 160 countries. Leading accomplishments included participation in the development of the annual budget, and the annual financial report (CAFR), as well as other responsibilities as listed below.

Responsible for management of the Contracted Programs Accounting Unit, award billings, year-end and quarter-end reporting, and Internal Fund year-end reporting.

- Participating in quarterly ARRA billing on G5 system
- Monitoring monthly expenditure reporting via DOE 399 reports to the Florida Department of Education
- Tracking award billings under local Foundation awards
- Prepared year-end work papers for Contracted Programs, ARRA and the Internal Funds, including schedules for the Annual Financial Report

- Responding to client assistance lists and external auditor requests

Budget Supervisor, Capital Budgeting, Office of Management and Budgeting, December 2007-June 2010

Supported Capital & Facilities programs by processing initial budget entries and budget transfers, represented the department at monthly Technical Review Committee meetings, and prepared School Board Agenda items re: amendments to budgets within our Debt Service Funds.

- Processed budget transactions in the WCBU system, which established budgets for construction projects.
- Assisted in the preparation of the Capital Outlay and Debt Service segments of the annual budget proposals as presented in the Executive Summary
- Prepared monthly reporting and submitted results for PECO draws from the Florida Department of Education for construction.
- Prepared monthly reporting on budget status for the Technical Review Committee, which included representatives of the Facilities Construction Department.

Aon Consulting, Inc. (now known as Aon Hewitt), Accounting Manager, Miami, FL, September 2001 - December 2007

Aon Hewitt is a division of Aon plc (NYSE: AON), specializing in human resource consulting. Aon plc maintains 500 global offices in 120 countries. A leading accomplishment was the completion of the Sarbanes-Oxley Compliance review for Florida offices and Latin America, beyond the activities listed below.

- Managed accounting support in Miami, Tampa and Latin America business units. Participated in month-end closing, including journal entries, balance sheet reconciliations and bank reconciliations.
- Participated in the annual budget process, through forecasting, and prepared monthly variance reporting.
- Supervised accounts payable, accounts receivable and commission accounting functions.
- Participated in special projects such as internal audit research, accounts payable auditing and Sarbanes-Oxley compliance monitoring.
- Maintained a dual office, with hours spent in both Miami and Tampa weekly.

Prior Employment:

Texas - Texas Commerce Bancshares (Houston), San Jacinto Savings Association (Bellaire); City of Houston (Finance & Administration & Controller's Office) and City of Waco (City Manager's Office).

Florida – Finance Departments of the Cities of Sunrise, North Miami Beach and Homestead.

Current & Previous Volunteer/Community Activities:

Texas Commerce Bank Christmas Choir

GFOA- Budget Reviewer for Awards Program

MD Anderson Cancer Center Children's Art Project – Seasonal Volunteer

Chapman Partnership-South Dade: Client Lunch Volunteer

Habitat for Humanity of Greater Miami- Team Lead for Blitz Build

Former Financial Secretary- Midland United Methodist Church, Midland GA

EDUCATION

Baylor University, Waco, Texas

M.B.A., August 1981

West Virginia University, Morgantown, West Virginia

B.S.B.A., May 1978

Additional post-graduate study in accounting at the University of Houston (Downtown), Houston, Texas and the Louisiana State University in Baton Rouge, Louisiana.

LICENSES/AFFILIATIONS

Certified Public Accountant- Georgia #CPA036126, Florida #AC44134, Texas #082313; Louisiana #B25329; Alabama #10611-R, Mississippi #R7440, CGMA, Certified Fraud Examiner and currently a CIA candidate.

AICPA-Non- Profit Section, TXCPA (Member of the 2021 Non-Profit Conference Committee), LCPA (Member of the 2016-17 Not-for-Profit Issues Committee), GSCPA Business & Industry Advisory Council, LCPA Government Accounting & Auditing Conference Committee, ASCPA, MSCPA, GSCPA, FICPA, NCACPA, NSA, GGFOA, 2021 Conference Sponsor Liaison; 2022 & 2023 Annual Conference Committee Chairperson; and the 2022-2023 President of the Columbus, GA Chapter of the GSCPA, Association of

Certified Fraud Examiners, Institute of Internal Auditors -Columbus, GA Chapter; IMA Atlanta 2022-2023 VP of Communications; IMA-Gulf South Chapter Treasurer and Member of the GSCPA Fraud & Forensic Accounting Conference Task Force.

References are available upon request.