

THOMAS R. SAUER

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Function and Specialization

Tom is currently a member of a "Big-4" Risk Consulting Practice, specifically IT Advisory services including IT attestation and IT internal audit services, with experience in IT due diligence, performance improvement / process redesign, COSO / COBIT framework implementation, and fraud deterrence / prevention.

Representative Clients

- CONFIDENTIAL

Professional Associations

- American Institute of Certified Public Accountants (AICPA)
- Information Systems Audit and Control Association (ISACA)
- Institute of Internal Auditors (IIA)
- California Society of Certified Public Accountants (CalCPA)
- Chartered Institute of Management Accountants (CIMA)

Languages

English, basic Spanish

Education, Licenses & Certifications

- MS-MIS, Case Western Reserve University
- BBA-Accounting, Kent State University
- CGMA (Chartered Global Management Accountant in 2012)
- CPA (Certified Public Accountant, California in 2011)
- CRISC (Certified in Risk and Information Systems Control in 2011)
- CGEIT (Certified in the Governance of Enterprise Information Technology in 2008)
- CITP (Certified Information Technology Professional in 2006, CPA only certification)
- CISA (Certified Information Systems Auditor in 2004)
- CPA (Certified Public Accountant, Ohio in 2000)

Background

Tom has been part of several "Big-4" Risk Consulting practices, specializing in IT Advisory and Fraud Deterrence / Prevention Services, with more than 10 years of management advisory and information technology experience. He has a strong background in compliance and ethics, is an actively licensed CPA in the States of Ohio and California, and is a Chartered Global Management Accountant (CGMA), certified in 2012 through the joint venture between the American Institute of Certified Public Accountants (AICPA) and the Chartered Institute of Management Accountants (CIMA).

Tom also holds certifications through the Information Systems Audit and Control Association (ISACA), becoming a licensed CISA in 2004, CGEIT in 2008 and CRISC in 2011. Originally from the Midwest, Tom has lived and worked in the greater Los Angeles / Southern California market since 2008, and currently resides in beautiful Venice, CA.

Professional and Industry Experience

Tom has substantial experience leading and coordinating IT / Risk advisory engagements with a focus on the biotechnology, pharmaceutical and healthcare sectors. He also has experience in the telecommunications, cloud computing infrastructure, construction / real estate and financial services industries. Known for successful project management and hands-on experience from planning and analysis to design and implementation, including reporting to senior / C-level management (CEO, CFO, COO, CIO, SVP, et al).

Most recently, Tom has served as a compliance auditor (internal / external) and project manager with responsibility for setting expectations around scoping, budgeting, execution, reporting and delivery of IT / Risk special projects; Sarbanes-Oxley Section 404 (SOX) implementation and test execution of IT Enterprise Resource Planning (ERP) systems; and COSO / COBIT controls risk assessments and recommendations. He has also provided subject matter knowledge and guidance to leading global companies on controls testing for business processes and IT systems with respect to application and user access security including segregation of duties, change management and fraud detection.

Additional expertise includes international business experience (Latin / South America and Europe), Spanish language translation skills, as well as:

Framework Implementation:

- Fraud Deterrence and Prevention;
- Private Equity IT Due Diligence;
- IT Process Compliance / Analysis (SOX, COSO / COBIT, SAS70 / SSAE16);
- Corporate Financial, Operational and IT Enterprise Risk Assessment / Governance;
- Continuous Controls Monitoring (CCM) / Assurance;
- Internal Controls Design / Gap Analysis;
- Various ERP Review (i.e. SAP, JD Edwards, Other); and
- Training and Policy / Procedure Development.

Project Specifics:

- Fraud Risk Analysis and Support for a top biotechnology corporation. Responsible for compiling quarterly accounts payable activity and related vendor payments, analyzing data for fraud red-flags (such as duplicate payments, employee / vendor address comparisons, round / whole numbers, spikes in activity from period to period, Benford's Law and other anomalies) and reporting results to internal senior management.
- Participated on an IT Due Diligence team; project assignment for a national private equity firm looking to invest in a Southern California food franchise. Conducted

detailed interviews and data center visits in order to understand the target franchise's IT systems and processes. Due diligence resulted in private equity firm walking away from the potential investment due to reported deficiencies and subpar ROI analysis.

- IT SOX Compliance activities for a global manufacturing / building materials firm. Served as IT project manager for the SOX controls risk assessment, including an analysis of the entity's control environment in order to develop a risk controls matrix and heat map of key IT controls for operations across 7 European Countries and 9 US States. Project management responsibilities also included SOX testing and reporting to external auditors and company management.
- Led the annual Enterprise Risk Management (ERM) Assessment process for a public construction company, including identification of key Corporate strategic, financial, operational, and IT risks, likelihood of occurrence, significance of impact, and related mitigating factors to allow proper classification and prioritization based on standards around governance, risk and compliance (GRC). The Risk Assessment was used as the basis for the Company's annual Audit Plan.
- Continuous Controls Monitoring and Assurance over a user access security / roles and permissions assignment for a major construction and real estate company. Coordinated the sharing of weekly and monthly confidential HR data with IT operations and business management in order to assure accuracy, completeness, and timeliness in user / system account access additions, changes, and terminations.
- Internal Controls Assessment for a global security company's IT governance and core project / program and vendor management processes over human and capital resources. Provided recommendations and roadmaps for improvements and suggestions to achieve future state requirements. This process included recommendations for IT vendor management, related key performance indicators, overall organizational alignment, and HR performance management processes.
- Assessed various clients' IT ERP and general controls for program change development, systems change control, user access / physical security, and computer operations. Provided client management with the results of the assessment including identified risks and recommendations for SOX readiness assessment and testing.
- Created CCM and SAP Training and Policy Development to assist in repeatable CCM execution and education of non-SAP users in re-performing on the job requirements and test execution for SOX / other regulatory compliance.

Technical Skills

SAP, JD Edwards, ACL, Google Docs, Microsoft Windows / Office Suite

Seminar and Speaking Engagements

- Various AICPA / ISACA seminars and training, Los Angeles / Las Vegas, 2008-2011
- Course facilitation for global project spanning several European Countries and US States, 2007
- Selected to support a client-led SOX training in Ireland, 2005-2006

Other Activities

- Board member, Sheep Inc. (closely-held private real estate holding company)
- Volunteer and community service activities (West Los Angeles / Venice area)
- Actively involved member and volunteer of the CalCPA State Society