

Lawrence Carl LaFleur, CPA

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GOVERNMENT FINANCE OFFICER

with comprehensive experience in

*CAFR PREPARATION
STAFF MANAGEMENT
GAAP, GAAS, GAGAS
GRANT MANAGEMENT*

*BUDGET PREPARATION
NONPROFIT ACCOUNTING
AUDIT PREPARATION
GENERAL ACCOUNTING*

*SINGLE AUDIT PREPARATION
PENSION REPORT PREPARATION
INTERNAL CONTROL RISK ANALYSIS
GASB, FASB PRONOUNCEMENTS*

CERTIFIED PUBLIC ACCOUNTANT

Characterized by a commitment to objectivity, integrity and competence. Enjoy learning and exchanging ideas and experiences. Sees the big picture and plans appropriate strategies to achieve results. Earned a reputation for taking on the toughest assignments. Pro-active and result-oriented. A trusted public accountant that has helped individuals and organizations envision and shape financial futures. Solid planning and organizational skills in coordinating all aspects of each project from inception to completion. Achieved highest accolade for financial reporting from the Government Finance Officers Association. Computer literate. Open to travel.

PROFESSIONAL BACKGROUND / ACCOMPLISHMENTS

City of St Augustine—St Augustine, Florida
Deputy Finance Director

2016 to 2020

Supervised all accounting operations. Directed city-wide payroll operations for over 300 employees to include initiating quarterly electronic reemployment filings, annual W-2 employee wage reporting, 1099 reporting, annual workers compensation audit participation, annual Affordable Care Act filing and various other payroll related filings with State and Federal agencies. Provided cash and treasury management, including overseeing reconciliation of pooled banking activity, revenue, monthly sales tax reporting and investment accounts. Coordinated with external auditors and staff for the planning of deliverables for annual year-end audit. Compiled and reconciled all sections of the Comprehensive Annual Financial Report to include required supplementary information, deferred inflow and outflow, reconciling fund to Government-wide statements, and producing annual cash flow statements. Reviewed and approved employee expense report submissions. Presented monthly financial updates to City commission. Addressed utility customer concerns whenever necessary. Requisitioned and approved departmental purchases orders. Investigated and resolved operational disconnects within City's ERP system to include lost requisitions, workflow operations, assigning new user permissions and integration issues with new external software. Maintained City's credit card transaction environment in conformity with PCI Data Security Standards. Perpetually reviewed internal control risks against potential threats while making correcting recommendations when necessary.

City of North Miami—North Miami, Florida
Interim Finance Director

2014 to 2015

Supervised professional, technical and clerical employees performing general accounting, payroll, accounts payable, appropriation control, investments, utility billing, and purchasing. Directed the maintenance of a central accounting system for the City government and its agencies in a manner consistent with generally accepted accounting principles and practices and in sufficient detail to produce adequate cost, financial and statistical data for management purposes and to meet statutory requirements. Developed, implemented, and maintained complex financial reporting and internal accounting controls. Provided the basic documents to implement the disbursement of all City funds in accordance with officially established procedures. Maintained a system of control to insure that expenditures do not exceed appropriations. Directed the approval, audit and certification of all claims against the City for payroll, goods and services. Directed the billing and collection functions of the City's water and sewer division. Guided City through IRS audit, annual external audit and a forensic audit. Prepared Comprehensive Annual Financial Report in conformity with GFOA's Governmental Accounting, Auditing and Financial Reporting publication.

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City of North Miami—North Miami, Florida

2014 to 2014

Assistant Finance Director

Supervised the personnel and daily operations of the finance department to ensure compliance with internal control procedures. Determined and prepared work papers required to substantiate financial data presented in annual financial reports. Assisted external CPA's with annual examination of the city's financial statements. Prepared Comprehensive Annual Financial Report in conformity with GFOA's Governmental Accounting, Auditing and Financial Reporting publication. Prepared single audit schedules. Reviewed financial data of grant programs to verify consistency with the city's financial records and grant documents. Assisted FEMA and state disaster reporting and audits. Performed duties of Finance Director in her absence. Interacted with internal and external customers to determine business needs. Evaluated and recommended changes to current and future network requirements to meet the department's needs. Performed other finance-related duties as assigned.

City of Riverdale—Riverdale, Georgia

2013 to 2013

Financial Reporting Independent Contractor

Compiled Comprehensive Annual Financial Report in the absence of City's Financial Director. Acted as liaison between external auditors and City staff. Reviewed Grant Programs for OMB A-133 Single Audit reporting and compliance. Reviewed general ledger system for proper entries and compliance with State and Federal regulations. Prepared and reviewed working papers for external auditors. Compiled census data for OPEB Actuarial valuation. Established and ensured proper internal controls in place to safeguard City assets. Issued corrective action plans to Government Finance Officers Association and Georgia Department of Audits and Accounts.

City of College Park—College Park, Georgia

2010 to 2013

Accounting Supervisor

Supported Finance Director with day-to-day operations. Assisted with CAFR compilation. Reviewed Grant Programs for OMB A-133 Single Audit reporting and compliance. Compiled annual budget reports and Capital Improvement Plans. Reviewed general ledger system for proper entries and compliance with State and Federal regulations. Directed, monitored and evaluated the work of department staff. Prepared and reviewed working papers for external auditors. Acted as liaison between external auditors and City staff. Established and ensured proper internal controls in place to safeguard City assets. Reviewed functions of other departments periodically and made recommendations as necessary. Performed special projects to include property tax rollback rate calculations, scheduling public hearings for property tax increase consideration, evaluating defeasance of enterprise revenue bonds, assessing performance of City investments, assisting in the collection of delinquent property taxes, auditing Paymentus online utility collection process, directing the billing of 2012 property taxes to residences and businesses within City's jurisdiction, restricting hotel/motel tax collections for tourism activities, and organizing the City's very first and only gun buy-back program.

City of College Park—College Park, Georgia

2010 to 2010

Property Tax Accountant/Independent Contractor

Processed and billed 2010 property taxes to residences and businesses within the jurisdiction of the City of College Park. Maintained property tax digest, adjusted the tax digest as assessments changes were made, made sure tax totals stayed in balance. Published Five Year Tax Digest and M&O History. Documented the property tax billing, cash collection, adjustments and general ledger recordings for all city wide customers; Assisted Financial and Accounting Director in pre-audit preparation. Contributed to the preparation of the City's annual budget. Compiled detail analysis and reconciliations for annual audit and financial statement preparation; Responded to inquiries from external auditors and City personnel regarding revenues, expenses, assets, liabilities, and other various accounts for annual financial examination.

City of Norcross—Norcross, Georgia

2010 to 2010

Financial Analyst II

Provided assistance to Director in preparation of the annual budget report. Completed monthly bank statement reconciliations of City's pooled cash account. Prepared adjusting journal entries in conformity with generally accepted accounting principles. Acted as a liaison to the City's external auditors for the 2009 financial statement examination. Supplied back-up support to the Finance Director when necessary. Presented oversight of the General Government Administration employees, directing them in their daily tasks.

- Restored monthly bank reconciliations of the City's pooled cash account from six month delinquent status to current status.
- Identified and presented material errors in uncollected charges, detected over half million dollars in expenditures posted to inappropriate fiscal year, and revealed over \$52,000 in overstated gross payroll expenditures.
- Streamlined the City's cash receipt procedures to capture, consolidate and reconcile customer remittance through various methods of payments to include credit card collections from multiple credit card processing sources. These sources included payment streams from the City's utility website, court website, court cashiers, and general government cashiers.

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Clayton County Board of Commissioners—Jonesboro, Georgia

Financial Reporting Manager

2008 to 2009

Managed and provided financial reports to governmental agencies at the Federal, State, and local levels for purposes of financial certification. Communicated with external auditors during annual financial examinations. Produced the Comprehensive Annual Financial Report and other reports for the County. Maintained financial records in accordance with GAAP, Rules of the Georgia Department of Audits, and GASB.

- Awarded the 2008 Certificate of Achievement for Excellence in Financial Reporting for Clayton County from the Government Finance Officers Association. Restored County's financial reporting position from 3 year lag to current status.
- Identified over quarter million dollars in federal grant expenditures written off in error. Integrated County's accounting system with Metropolitan Atlanta Rapid Transit Authority to comply with National Transit Database requirements. Reinstated County's suspended grant funding by establishing and applying corrective action measures.

Clayton County Board of Commissioners—Jonesboro, Georgia

Financial Reporting Analyst

2007 to 2008

Provided senior level accounting services for audit preparation and presented financial reports to government agencies at the federal, state and local levels, and to other organizations for the purpose of financial certification. Worked with external auditors; assisted with solutions to complex problem situations.

- Awarded the 2007 Certificate of Achievement for Excellence in Financial Reporting for Clayton County from the Government Finance Officers Association. Promoted from financial analyst to financial manager after 10 months.
- Possessed working knowledge of the Committee of Sponsoring Organizations (COSO) internal control framework. Prepared risk assessments and conducted examinations of internal control environments of grant awarded sub recipients. Communicated with federal and state regulators. Filed annual 990 income tax forms for nonprofit entity. Acted as a liaison for the County during the independent financial audit and monitored internal controls affecting financial statement presentations. Assisted with the preparation of written responses to audit findings and implemented any necessary corrective actions as needed. Exercised prior experience with ProSystem Engagement, PPC E-Tools, CCH, RIA, Engagement Manager, Go Fund, ProSystem fx and other accounting systems to produce County financial reports.

Hill Barth & King LLC—Naples, Florida

Audit Supervisor

2006 to 2007

Budgeted, supervised and managed various audits. Supervised staff, inspected client financial records, and compiled and analyzed data. Prepared detailed audit reports and resolved accounting research issues.

- Issued compliance reports that described the degree to which recipient organizations had complied with laws, regulations, and terms and conditions of federal and state assistance awards.
- Executed audits in paperless electronic environment utilizing innovative audit programs and integrated data extraction analysis software. Reviewed and assessed internal controls for GAGAS and OMB Circular A-133 audits and determined compliance with regulatory requirements.
- Enhanced knowledge in SAS 70 compliance reviews.

LaFleur Accounting Services—Miami, Florida

Independent Consultant

1999 to 2006

Budgeted, supervised and managed various audits for contracted public accounting firms. Consulted with public accounting firms in the planning and execution of audit engagements. Contracted with audit and tax clients to determine their needs and priorities. Coordinated work between firm management and audit staff.

- Earned graduate degree in taxation from Florida International University.
- Researched and interpreted accounting literature, rules and pronouncements. Applied provisions of GASB, FASB and GAAP to accounting matters. Responsible for engagement planning, organization, and delegation to maximize efficiency, achieve quality goals, maintain productivity, and maximize realizations. Produced schedules of findings and questioned costs for various private sector, nonprofit and governmental entities. Recommended improvements as deemed appropriate and developed action plans for their implementation.
- Enhanced knowledge in accounting for bond financing, arbitrage rebate calculations and general bond compliance requirements.

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Watson Rice LLP—North Miami Beach, Florida

Senior Accountant

1997 to 1999

Supervised personnel carrying out audit objectives in public accounting, utilizing knowledge for accounting purposes, rules, regulations, procedures and practices. Reviewed audit workload, schedules, personnel assignments, status of ongoing work and projects and available personnel in order to plan audit activities. Reviewed external financial reports, workpapers and other records prepared by personnel for clarity, completeness, accuracy and conformance with firm policies. Delivered oral and written presentations for professional training of staff.

- Promoted from staff accountant to senior accountant in less than 12 months.
- Served as a formal and informal mentor to accounting staff and as a valued colleague, as it related to personal and office matters.
- Assigned to the largest and most complex audit engagements in the office.

W.B. Koon and Company —North Miami Beach, Florida

Staff Accountant

1996 to 1997

Applied principles of accounting to analyze financial information and to prepare financial reports. Established, modified, documented and coordinated implementation of accounting control procedures. Coordinated with staff in creating and implementing new audit efficiencies.

- Completed and passed all parts of the Uniform Certified Public Accounting Examination.
- Applied and reinforced fund accounting knowledge in executing audit engagements for non profit and governmental entities.

Grant Thornton LLC—Fort Lauderdale, Florida

Staff Accountant

1993 to 1995

Performed full spectrum of accounting functions including audit testing of numerous financial accounts, test of internal controls, evaluation and documentation of accounting systems. Identified problems, diagnosed causes and determined corrective actions.

EDUCATION / SPECIALIZED TRAINING / COMPUTER SKILLS / PROFESSIONAL AFFILIATIONS

- Licensed Certified Public Accountant – State of Florida (Expires 12/31/2021)
- Executive Masters Degree: Taxation—*Florida International University, North Miami, Florida*
- B.B.A. Degree: Accounting—*Howard University, Washington, District of Columbia*
- Commissioned Notary Public— State of Florida (Renewal in Process)
- First Aid/CPR/AED Certified — American Red Cross (Expires 06/06/2022)
- WebEx/Zoom Video Conferencing, Microsoft Office 365: Excel, Word, PowerPoint, Outlook, SharePoint Online, Microsoft Team, Power BI
- Accounting and Compliance Systems: DAC Bond Service, Tyler Technologies' MUNIS Financial Management Software, Tyler Technologies CAFR Builder, Tyler Technologies' EDEN Financial Management Software, Tyler Technologies' INCODE Financial Management Software, New World Systems, ProSystem Engagement, PPC E-Tools, CCH, RIA, Engagement Manager, Go Fund, QuickBooks Pro and various others.
- Florida Institute of Certified Public Accountants ~ Florida Governmental Finance Officers Association ~ Governmental Finance Officers Association ~ American Institute of Certified Public Accountants ~ Active Federal Emergency Management Agency SID