

DAVID CUTRI, CPA, CISA, CIA
15525 Otsego Pike – Weston, Ohio 43569
(614) 940-3102

SENIOR RISK MANAGEMENT EXECUTIVE

Chief Risk Officer ~ Chief Information Officer ~ Chief Financial Officer

Astute, purposeful leader with proven success in leading multimillion-dollar finance and risk and control, accounting, and IT and security service operations; broad-based expertise in:

- Enterprise Risk Management
- Institutional Compliance
- Supply Chain
- Internal/External Audit
- Information Technology
- Revenue Management
- Human Resources
- Finance and Accounting
- Process Improvement

----- SELECTED CAREER ACCOMPLISHMENTS -----

- Established and expanded multiple internal audit, compliance, and enterprise risk management governance functions in the corporate and public sectors.
- Identified and recovered over \$30 million in unbilled revenue and erroneous disbursements.
- Transitioned seven functional areas processes to a third-party outsourcer, saving \$20 million.
- Reduced IT costs 25% by negotiating vendor contracts and initiating performance standards.

----- PROFESSIONAL EXPERIENCE -----

THE UNIVERSITY OF TOLEDO, Toledo Ohio 2009 – Present
Comprehensive public university and academic medical center in Northwest Ohio

Executive Director of Internal Audit and Chief Compliance Officer

- Chief audit and compliance executive for the University's academic and clinical enterprises
- Executive oversight of the University's accessibility and disability resources office
- Liaison to the Finance and Audit Committee of the University's Board of Trustees
- Managed an inventory of 2,000 business risks and 4,000 internal controls for assessment.
- Assumed responsibility for ADA, Clery Act, NCAA, state authorization, privacy office, and healthcare compliance duties from other functional areas of the University.
- Led multiple broad and deep analyses of compliance processes in technical areas such as research, healthcare, campus safety, academic affairs, privacy and IT security, and athletics.
- Leveraged Six Sigma Master Black Belt credentialing in leading multiple University initiatives to improve effectiveness and efficiency of operations.
- Implemented tools supporting protection of minor-age participants in on-campus activities.
- Administered annual online compliance training for over 6,600 faculty and staff employees.
- Developed and delivered in-person employee training based on the COSO framework.
- Founded/Organized annual NW Ohio Cybersecurity/Risk Management Summit since 2017
- Served as Higher Learning Commission peer reviewer and self-study team leader.
- Adjunct faculty member, UToledo College of Law and College of Business and Innovation

INDEPENDENT CONSULTANT, Canal Winchester, Ohio 2008 – 2009

- Independent auditor and internal controls advisor for clients such as National Investment Managers, Bob Evans Farms, and The Institute of Internal Auditors

----- PROFESSIONAL EXPERIENCE (Continued) -----

NISOURCE INC., Columbus, Ohio 2001 -- 2008

\$8 billion provider of natural gas and electric distribution/transmission/generation services

Director of Internal Audit/Segment Controller/Service Performance Director

- Chief audit executive of a \$3 billion natural gas distribution affiliate
- Segment controller for a \$2 billion natural gas transmission and storage affiliate.
- Service performance director that guided the outsourcing of seven business support units
- Established/Led the enterprise risk management function of its gas distribution affiliate.
- Partnered with Insurance department to strategically implement strategies in response to identified business risks (avoidance, retention, spreading, loss prevention, transfer)

BURLINGTON NORTHERN SANTA FE RAILWAY, Fort Worth, Texas 1993 -- 2001

\$16 billion freight transportation company now affiliated with Berkshire Hathaway

Director of IT Audits/Application Development Manager/Field Operations Manager

- IT development manager for financial system applications
- As field operations manager, led the facilities activities of a \$30 million rail yard.
- Recovered \$14 million of unbilled and under-billed railcar movements.

NATIONAL CITY CORPORATION, Cleveland, Ohio 1987 -- 1992

\$26 billion banking, insurance, and financial services company now affiliated with PNC Bank

AVP and EDP Audit Manager/Manager of Financial Planning, Analysis, and Reporting

- Manager of financial planning, analysis, and reporting for the corporate entity
- Led corporate cost redesign team that reduced spend in support departments by 35%.

ARTHUR YOUNG AND COMPANY, Pittsburgh, Pennsylvania 1985 -- 1987

Public accounting and professional services firm now affiliated with Ernst and Young

Senior Computer Auditor

- Staff/Senior auditor and consultant for technology- and accounting-based engagements

----- EDUCATION -----

CASE WESTERN RESERVE UNIVERSITY WEATHERHEAD SCHOOL, Cleveland, Ohio

Master of Business Administration (Concentration in Management Information Systems)

INDIANA UNIVERSITY OF PENNSYLVANIA, Indiana, Pennsylvania

Bachelor of Science in Business Administration (Double-major in Accounting and MIS)

----- PROFESSIONAL CERTIFICATIONS -----

CERTIFIED PUBLIC ACCOUNTANT (active), Accountancy Board of Ohio, #T21,816, 1988

CERTIFIED INFORMATION SYSTEMS AUDITOR, #8807805, 1988

CERTIFIED INTERNAL AUDITOR, #16591, 1989

SIX SIGMA MASTER BLACK BELT, 2008

----- COMMUNITY ENGAGEMENT -----

TOLEDO PUBLIC SCHOOLS, Audit Committee Member

INFORMATION SYSTEMS AUDIT/CONTROL ASSOCIATION, Chapter Vice President

THE INSTITUTE OF INTERNAL AUDITORS, Chapter VP, National Seminars Facilitator

RESCUE INCORPORATED (non-profit mental health), Chair of the Board, 2017 – 2020

ALISON PRITCHARD, CIA, CMA

Phone: 330-283-4297 ■ Email: AlisonLPritchard@gmail.com

Professional Experience

Senior Manager, Internal Audit Owens Corning, Toledo, OH **November 2022- present**

- Develop and execute risk-based audit plan through operational and cross-functional assessments
- Facilitate development of strong organizational talent
- Strong business partner driving compliance and continuous improvement

Manager, Internal Audit Owens Corning, Toledo, OH **December 2019- October 2022**

- Led teams of auditors to complete SOX & Operational assessments to deliver the audit plan.
- Facilitated transformational improvements by working cross-functionally while providing strong stakeholder management during assessments and ad hoc projects
- Executed on project management skills to deliver timely, reliable assessments with value-added improvements targeted through risk assessment and gap analysis

Plant Controller & Accounts Payable Manager Hometown Food Company, Toledo, OH **October 2018- December 2019**

- Transitioned plant finance for \$400MM+ business to new owners, including lead for multiple tracks of ERP implementation
- Executed new product costing, budget & forecasting, month end close, and financial analysis

Manager, Plant Finance Services The J.M. Smucker Company, Orrville, OH **July 2016- October 2018**

- Managed team of analysts for centralized accounting and finance support for 7 plant locations with budget of \$200MM, including month end close, variance analysis, budget preparation, and audit support
- Worked cross functionally with Marketing, Sales, Operations, R&D, and Purchasing to support pricing, new product launches, and loss savings analysis

Associate Plant Finance Manager - The J.M. Smucker Company, New Orleans, LA **November 2015- July 2016**

- Managed team of analysts to support plant financial operations, including month end close, variance reporting, capital project support, audit support, monthly reforecast, and fiscal year budget processes
- Supported business strategy through new product pricing, investment analysis, and zero loss journey

Financial Analyst - The J.M. Smucker Company, Orrville, OH, Oxnard, CA, & New Orleans, LA **February 2012 - November 2015**

- Senior Plant Finance Analyst, Coffee
 - Responsible for monthly manufacturing variance, reforecast, budget processes, and capital project support
 - Worked with Operations and Corporate to prepare standards, pricing, cost books, and audit support
- Oxnard Seasonal Analyst
 - Responsible for Production Reporting process, including review of Yield, Formula, and Usage Reports
- Foodservice SBA Analyst
 - Monthly close responsibilities included journal entries, margin estimates, and allocations
 - Transitioned Sara Lee private label programs to JMS systems with Oracle and Hyperion system experience

Internal Audit Co-op - Northeast Ohio Regional Sewer District, Cleveland, OH **June 2009 - June 2010**

- Drove fieldwork and reporting for the Internal Audit Department
- Prepared and edited reports for the Audit Committee

Certifications

Certified Internal Auditor, Institute of Internal Auditors

Certified Management Accountant, Institute of Management Accountants

Education

M.B.A. - Ashland University, Ashland, OH

Specialization in Supply Chain Finance

B.A., Accounting and Financial Management - Hiram College, Hiram, OH

Magna cum Laude

ALISON PRITCHARD, CIA, CMA

Phone: 330-283-4297 ▪ Email: AlisonLPritchard@gmail.com

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Specialization in Supply Chain Finance

B.A., Accounting and Financial Management - Hiram College, Hiram, OH

Magna cum Laude

7134 Secluded Pines Drive; Maumee, Ohio 43537; (419) 464-2097
email: s.wheelocks@live.com

Summary: CPA and attorney with over 30 years of experience in municipal finance, public accounting, and industry. Governmental experience was as an internal auditor. Industrial assignments include internal auditing, financial analysis, cash management, and external reporting (SEC filings and annual reports). Public accounting experiences centered around the audit function.

Employment history:

City Auditor and Assistant City Auditor; City of Toledo, 2000-2014 (Retired)

Self-employed attorney at law, 1999 - 2000

Owens-Illinois, Inc., Toledo, OH, 1976 - 1999

Business Analyst

- * Develop prices for sales of injection-molded items to third parties
- * Analyze profitability of product lines within the Health Care segment of the Closure & Specialty Products business unit of Owens-Illinois
- * Review special projects related to the development of the most efficient use of capital resources to meet business unit objectives
- * Developed the annual business budget and strategic plans

Manager, Treasury Services

- * Prepared annual and quarterly SEC filings with the legal and accounting departments
- * Contracted foreign exchange transactions for various foreign currencies; annual volume in excess of \$100 million
- * Organized and monitored a system to gather and report detailed monthly information required by the bank credit agreement negotiated in the leveraged buy-out of Owens-Illinois

D. SCOTT WHEELLOCK

- * Negotiated domestic loan agreements with banks and other lenders to meet intermediate and short-term financing requirements

Senior Financial Planning Analyst

Accounting Supervisor

Special Project and Research Analyst

Senior Internal Auditor

Staff Accountant, PricewaterhouseCoopers LLP, Toledo, OH, 1972 - 1976

Lieutenant, United States Army, 1966 - 1969

Education:

The University of Toledo, Juris Doctor (JD)

Bowling Green State University, Master of Accountancy (MAc)

Bowling Green State University, Bachelor of Science, Accounting Major