

HAKIM F. ABDUL-RASHID, CIA, CFE, JD

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PROFILE

American Citizen - Prepared to relocate globally. Certified Internal Auditor, Certified Fraud Examiner, & Licensed Attorney. Former U.S. Government Internal Revenue Service Agent, U.S. General Accounting Office Congressional Evaluator, and U.S. Federal Inspector General Auditor. Has seasoned judgment and ability to identify risks that may impact meeting management's objectives; establish key financial, operational, compliance, and disclosure controls to mitigate those specific risks; and to test controls to assure management that the controls in place are working as intended. Extensive knowledge of computer software packages, including LEXIS-NEXIS legal database, Audit Command Language audit analysis, PriceWaterhouse-Coopers TeamMate2000 internal audit management and automation platform, SAP enterprise resource planning, Microsoft Office XP Professional, and Windows XP software packages @ 65 NWPM.

CORE COMPETENCIES

Engagement Leadership; Dispute Advisory; Enterprise Risk Management; Internal Control Evaluation; Control Self-Assessment; Fraud & Forensic Investigation; Sarbanes-Oxley Implementation; COSO Framework Evaluation; Root-Cause Analysis.

PROFESSIONAL EXPERIENCE

Road Machinery, LLC, Phoenix, AZ, Chief Audit Executive, 2007

Audit internally all areas of accounting, finance, credit, internal procedures to purchase or post, inventories, and areas of compliance in the business territories of the company, and monitor the directors' business activities. Ensure and confirm that proper procedures are followed within corporate policies and legal requirements. Ensure segregations are setup and followed to prevent fraudulent activity. Collect and analyze data to detect deficient controls, duplicated effort, extravagance, fraud, or non-compliance with laws, regulations, and management policies. Report to management about audit results, and recommend changes in operations and financial activities. Prepare detailed reports on audit findings. Review data about material assets, net worth, liabilities, capital stock, surplus, income, and expenditures. Audit internally accounting/general ledger books and accounting systems to determine if company procedures are followed and that accepted accounting procedures are used. Examine and evaluate financial and information systems, recommending controls to ensure system reliability and data integrity. Confer with company officials about financial & regulatory matters. Inspect bank reconciliation, cash on hand, notes receivable and payable, and canceled checks to confirm records are accurate. Examine journal entries to ensure proper accounting and ensure entries are valid. Examine records and interview workers to ensure recording of transactions and compliance with laws and regulations. Audit payroll and personnel records to determine unemployment insurance premiums, workers' compensation coverage, liabilities, & compliance with tax laws.

PacifiCorp Energy, Portland, Lead Auditor, 2003-2007

Monitored \$7 Billion annual budget covering vertically integrated energy Generation, Transmission, & Distribution; wind farms; and gas storage operations in 7 Western U.S. States. Responsible for all aspects of the audit process including planning and performing risk-based assessments of a broad range of processes and systems used to align identified risks to corporate risk appetite and business objectives. Evaluated the internal controls used to manage residual process and activity level risks. Performed complete range of audit life cycle activities, from survey/planning through follow-up while assessing and testing controls to determine compliance, business process optimization, controls adequacy and effectiveness, and opportunities for cost savings and improved operational efficiencies. Conducted detailed analysis and sub-testing to verify the reliability of "soft" controls self-assessments. Used computer assisted audit techniques to carry out continuous monitoring of general and application controls. Analyzed the results of this work and reported the value-added findings and recommendations through verbal discussions and formal reports to senior and executive management. Assessed management's efforts to comply with the Sarbanes-Oxley Act. Maintained compliance with the Standards for the Professional Practice of Internal Auditing, and continued to develop and expand the use of internationally accepted internal audit best practices.

Care International, Atlanta Senior Internal Auditor, 1998-2003

Served on 10-person audit team responsible for monitoring \$550 million annual budget covering operations in 62 countries while providing corporate governance consulting, enterprise wide risk management service, internal audit consulting, and control self-assessment facilitation. Acted as both Auditor-in-Charge and Team Member, and in both roles as a working field auditor while leading risk-based audits with respect to large, complex, global operations by conducting independent, objective assurance and consulting activities to add value and improve CARE's operations. Helped CARE accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. Determined that CARE's systems and controls were adequate and effective, ensuring compliance with policies, procedures, applicable laws and regulations; accomplishment of management's objectives; reliability and integrity of information; economical use of resources; and safeguarding of assets.

Atlanta Automobile Dealerships, Finance Manager 1996-1998

Developed and implemented policies, procedures and computer technologies required to lead, direct and control the Finance function. Negotiated, prepared and executed sale, finance and lease agreements. Conducted customer qualification interviews. Interpreted and investigated credit reports. Negotiated loan approvals with credit analysts. Organized information, prepared closing documents and contracted customers. Analyzed secondary market underwriting guidelines and securitization criteria and assigned recourse/non-recourse contracts to the most profitable lender. Coordinated and executed compliance monitoring regarding Federal Equal Opportunity Credit Act/Regulation B; Fair Credit Reporting Act/Regulation Z; Consumer Leasing Act/Regulation M; and IRS Cash Reporting 26 U.S.C. 6050. Provided technical assistance to Sales/Accounting Depts. Drafted clear and concise analytical reports.

IRS Agent, Internal Revenue Service, Atlanta 1991-1996

Performed more than 125 IRS field audits of corporate, partnership, and individual federal tax returns that included a broad range of highly complex and technical areas. Independently performed complete range of audit life cycle activities, from survey/planning through follow-up; produced complete and realistic audit plans and schedules; organized work efficiently; and completed work in a timely manner; produced clear, concise, and complete audit documentation; conducted follow-up on audit recommendations through to closure. Researched, interpreted and applied Code, regulations, rulings, and court cases to case facts while deciding examination issues. Drafted extensive memoranda stating issues, facts, law, government arguments, counter-analysis, and conclusions. Detailed involvement in federal cash structuring and money laundering investigations of law firms and automobile dealerships.

Congressional Evaluator, General Accounting Office 1990-91

Conducted operational/performance audits. Assessed NASA Space Shuttle flight rate and manifest. Determined that NASA's: (a) flight rate of 14 launches a year was achievable; (b) plans to use expendable launch vehicles to launch payloads was feasible; (c) projected launch rate was not causing excessive procurement of sub-systems and spare parts; and (d) safety assurance process was not compromised as it increased the Shuttle flight rate. Worked on Capital Hill with Sen. Kennedy's Senate Committee on Labor and Human Resources assessing the U.S. Dept. of Education's control over accreditation and state licensing processes that qualified post-secondary institutions' participation in federal student financial aid programs. Briefed Sen. Nunn's Permanent Sub-Committee on Investigations.

Auditor, Inspector General, Us Interior Dept, U.S. Virgin Islands, 1986-1990

Determined whether the Virgin Islands Government had acquired, protected, and used its resources economically and efficiently, the causes of inefficiencies or uneconomical practices, and compliance with laws and regulations. Analyzed Court; Transportation; Child Support; Internal Revenue; Water/Power Authority; and Small Business Development Agency Loan Funds. Conducted operational/performance audits: 1. Completed audit fieldwork directed at assessing the effectiveness of accounting, financial and operational controls; 2. Identified audit exceptions, determine root cause(s) for issues raised and developed practical solutions to address concerns; 3. Identified areas of opportunity for improving operational effectiveness including revenue improvement and cost control; 4. Reported audit findings and recommendations in clear, concise audit report format; 5. Completed thorough audit working papers to support understanding and testing of controls, audit findings, and recommendations; 6. Assisted in developing or customizing risk based audit plans for businesses and areas reviewed.

EDUCATION AND QUALIFICATIONS:

2005 IIA Enterprise Risk Management
2004 US States Regulation of Energy Operations
2003 IIA Root Cause Analysis
2002 IIA Control Self-Assessment Facilitation
2001 Certified Internal Auditor (CIA)

2001 Certified Fraud Examiner (CFE)
 1998 Resource Financial Management Course
 1995 U.S. Internal Revenue Service Criminal Tax Trial Summary Witness
 1995 Licensed Attorney, State Bar of Georgia
 1994 Juris Doctor Degree, Atlanta Law School, 3.49 GPA
 1990 Bachelors of Arts Degree in Accounting, University of the Virgin Islands
 1984 U.S. Army, Headquarters Company, 101st Airborne Division (Air Assault)
 1982 U.S. Army, Fifth Corps, Frankfurt, West Germany

PROFESSIONAL ASSOCIATIONS:

State Bar of Georgia – Licensed Attorney #95458 (Since 1995)
 Institute of Internal Auditors – CIA #992131 (Since 1998)
 Association of Certified Fraud Examiners – CFE #95458 (Since 2001)
 American Association of Attorney-Certified Public Accountants (Associate - 2005)

BOARD MEMBERSHIP/GOVERNANCE:

Road Machinery Enterprise-wide Compliance Committee (2007)
 PacifiCorp Central Fraud Risk Task Force – Member (2004)
 University of the Virgin Islands Board of Trustees – Student Member (1989)
 U.S. Virgin Islands Chapter – Assoc of Government Accountants – President (1989)

WORK EXPERIENCE IN:

Afghanistan	Armenia	Azerbaijan	Bangladesh	Belgium
Bolivia	Burundi	East Germany	East Timor	Egypt
Eritrea	Ethiopia	Georgia	Ghana	Guatemala
Guinea	India	Indonesia	Kenya	Mexico
Mozambique	Niger	N. Sudan	Rwanda	Sierra Leon
Somalia	S. Sudan	Tajikistan	Tanzania	Thailand
Togo	US Virgin Isle.	W.Bank Gaza	W.Germany	Zambia