

Robert A. MacFarlane, MA, CIA, CPA

Professional Profile

Executive Summary

Bob has over 30 years of diversified accounting, auditing and computer systems experience with clients in the energy, oil & gas, manufacturing, food distribution, funeral service, insurance, trust administration, real estate, mortgage, retail, wholesale, non-profit, education and banking businesses. His experience also includes the design, development, and implementation of custom computerized applications that improve operational efficiency and productivity. In addition, Bob is an adjunct instructor of computer information technology at North Harris College.

Bob earned a BBA degree in Accounting and Computer Systems from Pace University in New York. He also has a MA degree from the University of St. Thomas in Houston. In addition, he is a Certified Internal Auditor. He received his CPA Certificate in Texas in 1978 and is a member of the Texas Society of Certified Public Accountants and the American Institute of Certified Public Accountants.

Key Career Accomplishments

- Performed monthly accounting services for clients including financial statement preparation, account analysis, budgeting and business planning and financial audits.
- Prepared individual federal and state tax returns for clients and timely filed the returns with appropriate taxing agencies.
- Analyzed, designed, implemented and maintained microcomputer based applications that improved client productivity and employee efficiency. Applications developed in object oriented languages utilizing relational databases in a Windows operating system.
- Designed, programmed and implemented an application for oil and gas clients that accumulated, summarized and reported daily transactions from offshore production sites for management analysis and review. System included an automated data entry process at the offshore platforms and daily, monthly and online reports and graphs.
- Developed and installed an underwriting application for a commercial mortgage client that accumulated and summarized customer transactions that permitted management to expeditiously monitor mortgage processing and approval.
- Modified a series of client developed applications that improved monthly transactional updates and reporting resulting in a reduction of the monthly update time by 90 hours and an annualized savings of \$35,000. Potential errors in the monthly update process were reduced by 95%.
- Developed, installed and maintained client Internet based Web pages.
- Taught college credit classes in computer information technology principles, programming and technical skills. Courses taught included *Microsoft Access*, introduction to computers, systems design principles and various programming languages.
- Utilized Internet based curriculum software with both live and distance based learning environments to enhance the educational process for students.
- Prepared lesson plans, developed and presented lectures, assisted student learning, supervised student lab exercises, administered tests, evaluated student progress and designed and developed new courses.

Robert A. MacFarlane, MA, CIA, CPA

Page 2

- Managed business analysis, system design, project completion and implementation for a complex accounting application that processed, categorized and reported trust transactions based on state statutory regulations.
- Designed and implemented an automated reporting process in a trust system allowing automatic generation of required federal tax documents, updates of online inquiry files, issuance of tax documents and printing of reports for the company's fiduciary agencies resulting in a 95% error reduction and \$200,000 in annual savings.
- Developed applications utilizing *Access* databases to accumulate, summarize and report transactions to state regulatory agencies in a format required by state statute.
- Designed a process to convert and consolidate information from several different sources into one database. Enabled the company to retain sales permits in states from which 20% of a major division's revenue was generated.
- Designed and programmed a computer system to account for customer trust income per legal statutes, during an extended period of production system failure, permitting the company to comply with federally mandated reporting requirements and avoid a potential penalty of \$250,000.
- Created and executed computerized routines to correct errors and discrepancies in application records preventing potential loss of the legal authorization which enabled the company to sell approximately 62% of a major division's revenue.
- Designed and implemented an online computerized application for customer inquiries reducing the expenditure for contract personnel by \$100,000 annually.
- Developed, installed and maintained a computerized solution that processed trust customer sales, payments and income transactions permitting generation of legally mandated reports during an extended period of production system failure. The transaction reports resulted in the company retaining sales permits in those states in which 48% of a major division's revenue was generated.
- Managed physical, data and user access security controls on multiple computer platforms, developed the business interruption plan and instituted various security procedures. Managed a staff of two security professionals.
- Instituted security practices and controls in conjunction with a major project that implemented new computer applications for all of the company's business functions. Effectively controlled user access to corporate data and significantly reduced the risk of unauthorized exposure to company information.
- Reviewed the company's business processes determining impact of potential loss and recovery requirements resulting in development of a business interruption plan safeguarding \$ 1.3 Billion in annual revenues.
- Designed and implemented physical security improvements at the company's corporate offices reducing loss exposure to \$ 1.2 Million in physical assets.
- Instituted and managed a formal production change control process to regulate the procedure of implementing changes to the production systems reducing the occurrence of errors in newly installed programs by 32%. Facilitated timely installation of the new computer applications.

Robert A. MacFarlane, MA, CIA, CPA

Page 3

- Designed and implemented computerized audit routines to test validity of financial transactions reducing annual audit fees by \$100,000 annually and improving effectiveness of the annual audit by 26%.
- Analyzed and reviewed computer applications including payroll, accounts payable, general accounting, employee benefits, inventory control, trust accounting, sales and accounts receivable. Presented recommendations for reducing unauthorized exposure risks and improving processing controls to senior management. Over 75% of these recommendations were implemented.
- Designed a microcomputer application that improved process controls in field locations for sales, cash disbursements, payroll and contract generation resulting in an 82% improvement in timely reporting of transactions.
- Negotiated and reconciled conflict situations between employee groups in other departments resulting in a redirection of efforts toward project goals and savings to the company of wages and project expenses potentially wasted.

Professional Experience

- Certified Public Accountant
- Adjunct College Instructor
- Director – Computer Consulting
- Manager – Trust Systems and Controls
- Manager – Information Security
- Manager – Information Systems Auditing
- Senior Computer Auditor
- Senior Financial Auditor

Education, Certification, Memberships

- Master of Arts degree, University of St. Thomas, Houston, Texas
- Bachelor of Business Administration, Accounting and Computer Systems, Pace University
- Certified Public Accountant
- Certified Internal Auditor
- Member of Texas Society of the Texas Society of Certified Public Accountants
- Member of the American Institute of Certified Public Accountants.
- Member of the Humble Area Chamber of Commerce
- Member of Rotary International and Treasurer of the Kingwood Club