

NORTHFIELD TOWNSHIP

MEMO

To: Northfield Township Board
From: Jennifer Carlisle
Date: 3/9/2017
Re: Controller position

Dear Township Board,

We have had two interviews for the Controller position with one more occurring on Friday, March 10th. The candidates that we have been speaking with are well qualified for the position, and we have not received any new resumes since March 2nd. By the date of the Board meeting, we are confident that we will have a candidate to recommend for the position, and are seeking authorization to extend an offer pending write-up and legal review of the contract. An update will be provided at the meeting.

Sincerely,



Jennifer Carlisle
Administrative Assistant

Jennifer Carlisle

From: Marlene Chockley
Sent: Thursday, February 23, 2017 12:01 PM
To: Jennifer Carlisle
Subject: FW: Controller Position
Attachments: Andrew Clark Municipal Accounting Resume 2017-2.pdf

Jennifer,
Another resume for the controller.
Marlene

From: Andy Clark [<mailto:clarksca@netscape.net>]
Sent: Thursday, February 23, 2017 10:51 AM
To: Marlene Chockley <chockleym@Northfieldmi.gov>
Subject: Controller Position

Supervisor Chockley,

I have learned the Township may be looking for a part-time controller either on an interim or permanent part-time basis. While the position may not be formally posted, my resume is enclosed as a means of starting a conversation to determine if the position may be a good fit for both parties.

Thank you.

Andrew D. Clark, CPA
734-417-8828

ANDREW D. CLARK, CPA

20145 Woodhill Drive
Northville, Michigan 48167

734-417-8828
clarksca@netscape.net

PROFILE

- Commercial Finance and Municipal Accounting.

EXPERIENCE

Municipal Finance

- Responsible for Reconciliation of Cash and Investment accounts and audit workpaper preparation of the same. Including reconciliation of credit card accounts.
- Convert Payroll to onsite administration including Leave Bank set-ups for multiple Bargaining Units.
- Preparation and support of Capital Asset acquisition and construction.
- Reconcile District Court financial activities including bond listings.

Commercial Credit

- Responsible for underwriting a \$950MM portfolio of commercial real estate and commercial and industrial loans.
- Member of the Senior Loan Committee with authority up to \$15MM.
- \$1MM of individual lending authority.

Loan Classification

- Direct and approve risk rating changes and requisite accrual determination.
- Review and approve Troubled Debt Restructuring Analyses including market rate credit determinations.
- Review and approve Loan Impairment Analyses.

Loan Administration

- Developed an asset-based loan administration program including the field exam process and the collateral control account program.
- Established Financial Statement Ticklers and Loan Covenant monitoring systems.
- Initiated the document imaging processes for business continuity.
- Created a commercial credit file system.
- Re-designed special loan report formats for a \$600MM portfolio.
- Established the processes and procedures for loan servicing.
- Responsible for Credit Policy Manual development and maintenance.

Compliance

- Implemented government compliance and reporting systems for ECOA, HMDA, and CRA.
- Trained Commercial Lending groups in all relevant Commercial compliance matters including, but not limited to, BSA, Flood, and the Patriot Act.

Regulatory Liaison

- Manage OCC and FHLB exam logistics including pre-file review and preparation, credit discussions, exit meetings and follow-up.

PROGRESSION

WoodHill Group

Senior Vice President
Nov. 2015-present

Reconcile pooled demand deposit accounts with multiple sources of credit card payment processors and prepare audit work papers both as an auditor as well as on the controller side. Convert payroll processing from outsourcing to in-house. Analyze bargaining agreements for establishment of leave banks on in-house payroll systems. Set up payroll deductions for pension liability and expense recognition. Develop capital asset and construction support for governmental and business-type activities. Analyze bond activities for District Courts and reconcile to trust accounts.

TCF Bank

VP Senior Credit
Officer
2012 -Nov. 2014

Consolidated the administrative functions of a portfolio of criticized and classified assets, managed by the Special Assets group, across multiple regions. Developed appraisal reporting for driving improvements in timeliness. Analyzed credits for troubled debt restructuring classification. Underwrite restructures for the special assets group. For the Chairman/CEO and Chief Risk Officer, develop executive analyses for the ten largest relationships and identify and report on ten largest loan relationships having a financial impact. Communicate with the OCC to explain and discuss methodology for credit classifications. Special projects include performing accounting policy reviews for consistent application with portfolio treatment, participate in the implementation of an interest rate swap product, develop cross-regional process standardization, and implement the customer relationship management system.

SVP Regional
Credit Officer
2009-2012

Responsible for loan underwriting, closing, file administration and regulatory compliance across the \$700MM Michigan region portfolio of loans. Included impairment and troubled debt restructuring analysis and credit decisions.

VP Credit
Administration
1995-2009

Responsible for loan underwriting, closing, file administration and regulatory compliance across the \$950MM Michigan region portfolio of loans.

VP Asset Based
1987-1995

Developed reporting, field examinations, and collateral account tracking systems.

AVP Credit
1985-1987

Initiated credit underwriting and loan servicing for commercial & industrial lending.

EDUCATION

Central Michigan University
Bachelor of Science in Business Administration
Major: Accounting, Minor: Computer Science

INTERESTS

Fly-fishing, running, biking, cross-country skiing.

Jennifer Carlisle

From: Johnson, Carl [cjohnson@cityofnovi.org]
Sent: Thursday, February 23, 2017 7:09 AM
To: Jennifer Carlisle
Subject: Contract Controller
Attachments: Carl Johnson Cover.pdf; Carl Johnson Jr Resume.pdf

Morning!

Attached are my resume and cover letter for your contract controller position. Thanks for the opportunity to be part of the Northfield Township team.

Carl Johnson

February 23, 2017

Northfield Township
Human Resources Department
8350 Main Street
Whitmore Lake, MI 48189

Ladies and Gentleman:

I am writing to express my interest in your vacant contract controller position. I feel my education, background and extensive experience in municipal finance make me a perfect match for this position.

I have worked exclusively with municipal government right out of college and for the past 28+ years. I start at a CPA firm as a governmental auditor and ultimately realized the bigger need and benefit to many of my clients was to be their contract finance director/controller rather than their auditor. As a partner in the firm I created a practice that did exclusively contract finance director/controller work. After 25 years at the firm I left and currently have been the finance director/controller for several communities. My previous leadership positions has also allowed me to contract as a city manager as well.

I am an expert in all aspects of municipal accounting and have been involved in many special projects including budget redesign and simplification, utility rate setting, bond issuance and refinancing, creation of tax districts such as DDA, TIFA, and Corridor Improvement authorities and many others. I regularly receive the certificate of excellence from the Government finance Officers Association (GFOA) for both financial reporting and budgeting for my clients. The annual audits I oversee are performed timely with almost no adjustments proposed by the auditors.

I personally was responsible for training my team on the accounting software at each client while at the CPA firm and have extensive experience with seven different software packages however, BSA is where my expertise is as I know how to use every module they have and have personally been part of three conversions from other software products to BSA.

I have worked with many financially trouble communities and assisted with their turnaround as well some very well off communities and everything in between and would welcome the opportunity to become part of the Northfield Township team. I look forward to discussing the controller position with you. I can be reached on my cell at (248) 767-3740.

Thanks for your consideration!

Sincerely,

A handwritten signature in black ink, appearing to read 'Carl Johnson', written in a cursive style.

Carl Johnson

CARL A. JOHNSON JR., CPA
351 Country Club Ct. Canton, MI 48188
JJJohnson13@msn.com (248) 767-3740

EXPIRECE CITY OF RIVER ROUGE

02/17-Present Contract Finance Director

- Responsible for all aspects of the City's financial and operations including preparation of annual budget, monthly bank, investment and account reconciliation and year end close out. Responsible for all aspects of the annual financial audit and single audit of federal grants including work paper and footnote schedules. Position also includes grant monitoring and reporting. City utilizes BSA software.

CITY OF NOVI

01/14-Present Finance Director/Treasurer/Chief Financial Officer

- Responsible for all aspects of the City's financial and treasury operations including overseeing a staff of approximately 15 and an overall budget of \$100,000,000. Responsible for all aspects of the City's financial and operations including preparation of annual budget, monthly bank, investment and account reconciliation and year end close out. Responsible for all aspects of the annual financial audit and single audit of federal grants including work paper and footnote schedules. Position also includes grant monitoring and reporting. Treasury department responsibilities include investment policy creation and monitoring, investing all surplus funds (approximately \$125,000,000), electronic collections and annual property tax billings. City utilizes BSA software.

CITY OF OAK PARK

07/15-Present Finance Director/Treasurer

- Responsible for all aspects of the City's financial and treasury operations including overseeing a staff of approximately 15 and an overall budget of \$50,000,000. Responsible for all aspects of the City's financial and operations including preparation of annual budget, monthly bank, investment and account reconciliation and year end close out. Responsible for all aspects of the annual financial audit and single audit of federal grants including work paper and footnote schedules. Position also includes grant monitoring and reporting. Responsible for all aspects of the treasury department including investment policy creation and monitoring, investing all surplus funds, electronic collections and annual property tax billings. City utilizes BSA software.

CITY OF MONTROSE

09/14-8/15 Contract City Manager

- Responsible for all operations of the City including overseeing a staff of 6 and an overall budget of \$2,000,000. Position included creation and implementation of balanced budget, reconciliation of all city records for audit and implementation of investment strategy in addition to daily city operating activities of City Manager. City utilizes BSA software.

1999-2014 PLANTE MORAN, PLLC
Plante Moran Governmental Accounting Professionals (PMGAP) (Manager and Partner)

Financial Manager/City Manager Experience (2001-2014)

- Created a new division within Plante Moran to provide contract finance director, treasurer and business manager services to over a dozen municipalities and a dozen school districts in Michigan (PMGAP). I was the partner in the group with personal responsibility for all operations at each community. My responsibilities included the hiring, training and oversight of more than thirty Plante Moran team members.
- Specialized in providing assistance to financially troubled communities including review of overall status of the City, creation of turnaround plan and implementation on turnaround plan.
- Member of the management team contracted by the State of Michigan Emergency Manager's. I worked personally with the State Treasury Department and various Deputy State Treasurers throughout entire turnaround process for almost every emergency manager communities and numerous other troubled communities. Personally worked to develop turnaround plans and implement the plans. My roles included restructuring departments, service sharing and consolidation, studies/exploring alternate delivery methods for all city services including police and fire, department of public works, treasury, clerks, grants, economic development, income tax and also all departments.
- Integral part of running day-to-day operations for several cities including being the lead on union negotiations, sale of fixed assets, debt issuance and restructuring and hiring/building a strong team of department heads to run the communities going forward.
- Assisted with economic development and retention of business within communities including negotiating a tax appeal which took several years that resulted in the two communities not losing the taxpayer and having a potential tax refund in excess of \$20 million forgiven.
- Significant experience with specialized areas of municipal government including water and sewer systems, component units such as DDA, TIFA, LDFA, EDC and Brownfields, special assessments, debt issuance (bonds, SFR, DWRF, emergency loans and capital leases), internal service funds, ice arena, cemetery, and golf course operations, pension fund options and changes, VEBA's and much more.
- Worked directly with City Managers, strong Mayors and City councils and have excellent understand of political environments and developed strong relationships with all which is essential to successful communities.
- Able to apply the good, the bad and the ugly from the troubled communities I assisted to my other financially stable communities to help ensuring their long-term success and viability
- Created and oversaw the implementation of multi-year budgets and five year plans.

Finance Director Experience

- Directly provided through PMGAP all aspects of accounting including preparation of monthly budget to actual reports with all accounts reconciled (bank reconciliations, receivables, payables, revenue and expenditures), year-end close and final close out of all funds, preparation of audit workpapers and oversight of audit. Also responsible for assistance with annual budget preparation, property tax distributions, filing annual reports and oversight of

client staff (payables, receivables, treasury, utility billing, payroll, and other accounting personnel).

- Prepared financial statements as well as budget documents for submission to the MGFOA and obtained certificate of excellence (several of my PMGAP clients).
- Significant experience with presentations to mayor/city manager, city council and public.
- Developed specialized training for all PMGAP members in all aspects of municipal accounting. Trainings held at least semi-annually.
- Significant experience with most municipal accounting systems including BSA, New World, Versys, Civic Systems, HTE, and Fund Balance. Assisted with several system conversions.
- Served as contract finance director/treasurer or provided similar services for the following communities (most have been serving for many years); City of River Rouge, City of Ecorse, City of Hazel Park, City of Ferndale, City of Belleville, City of Benton Harbor, City of Hamtramck, City of Highland Park, City of Saginaw, City of New Haven, Village of New Haven, City of Pontiac, City of Allen Park, City of Pleasant Ridge, City of Inkster, City of Coldwater, City of Detroit, Commerce Township, and City of Novi.

1989-1998 *Municipal Auditor (Staff, In charge and Manager)*

- Municipal auditor on many of the firm's largest and most complex audits. I supervised several staff members on each audit assignment.
- Expert in auditing federal programs (A-133 single audits). Several years I was the lead technical person for all federal municipal programs of the firm. Developed programs to test new grants and provided technical training and assistance to entire firm.
- Assisted/trained clients with various accounting projects such as account reconciliations, five year projections, deficit elimination plans, water and sewer rate studies, outsource evaluation and many others.

EDUCATION Michigan State University (1984-1988)
Bachelor of Arts with a Major in Accounting

3rd Controller Candidate asked that their interest in the position not be disclosed at this time.