

Dr. Mark A. Nash
8814 Sunforest Lane
Pearland, Texas 77584
713-858-9131/mnash3@hotmail.com

WORK EXPERIENCE:

UHY Advisors (October 2007 – January 2009), Houston, Texas

IT Auditor/Independent Contractor

- Performed internal and IT audit duties to include developing the audit plan which included the financial account and process risk assessments.
- Performed SAS 94 documentation and Sarbanes-Oxley 404 information technology audits for mid to large size oil and gas clients which included testing, documentation, and walkthroughs.
- Completed 10 IT audits which included client interactions and supervising others as well as reviewing other employees' documentation.
- Supervised 1 employee to perform SAS 99 trend analysis for deferred revenue calculation.

Jefferson Wells (June 2007 – September 2007), Houston, Texas

- Natco Group, Inc.

Professional Internal Audit & Controls, SOX Auditor

- Provided governance, risk, and compliance services to an oil services client.
- Performed SOX testing and documentation of financial reporting, payroll, procurement, equity, and treasury.
- Performed control validation of business processes including remediation review.

UHY Advisors (February 2007 – June 2007), Houston, Texas

- Houston Casualty Company

Consultant/Independent Contractor

- Provided governance, risk, and compliance services to an insurance client utilizing the Axentis solution as well as the Internal Controls Data Warehouse solution.
- Performed SOX testing of account reconciliations including journal entry selection and testing as part of the internal audit team at Houston Casualty Company (insurance industry).
- Performed end-user computing inventory reconciliation testing as part of remediation testing for the internal controls team utilizing SharePoint.
- Generated Control Self Assessment/GAP reports from the Axentis System and the Internal Controls Data Warehouse System and contact IT control owners to resolve any gaps.
- Maintained the end-user computing and IT general computer controls Remediation Action Plan (RAP) logs and inform internal audit when RAPs are ready for retesting.
- Performed standard audit testing of cash receipts, cash disbursements, underwriting, claims, and account reconciliations as part of the internal audit team.

LBB & Associates. Certified Public Accountants (October 2006 – December 2006), Houston, Texas

Senior Auditor

- Performed Tortuga 8/31/06 audit which included consolidated financial statements in addition to preparing adjusting and eliminating journal entries.
- Performed Amerasia Khan Enterprise's quarterly review which resulted in the company meeting its quarterly filing deadline.
- Performed Omni Flow Computers Inc. review which included the planning section of the review as well as preliminary analytics for variance analysis of balance sheet and income statement.

Jefferson Wells/GCRM Solutions, LLP (September 2006 – September 2006), Houston, Texas

- The Houston Exploration Company

Senior Auditor/Independent Contractor

- Performed Sarbanes-Oxley (SOX 404) audit of the hedge process which included client interviews, walkthroughs, testing, and assistance with developing the final report for The Houston Exploration Company (THEC) (oil and gas client).

The Siegfried Group, LLP (October 2005 – May 2006), Houston, Texas

- PricewaterhouseCoopers, LLP

Experienced Associate II

- Provided support to PwC's UK Audit team and support for the Targa Comfort Letter to purchase the Dynegy Midstream Services at the Dynegy Corporation. (energy client)
- Performed accounts receivable, contractor and subcontractor, and payroll testing as part of an Acquisition Audit which required the performance of 3 audits simultaneously for Webber Inc, Webber Management Group, and Southern Crushed Concrete. (construction client)
- Prepared the audit committee packages, generated the manual journal entry SAP report, and assisted the PwC audit team with preparation of the year-end audit at the Marathon Oil Corporation. (oil and gas/energy client)
- Performed balance sheet and income statement auditing duties which included audit testing and documentation, substantive audit procedures as part of a liquidation basis of accounting audit of Polimeri Europas Americas, Inc. (chemicals client)
- Performed The Wornick Company's physical inventory observation and documentation as part of the year-end audit assistance to the PwC Cincinnati audit team. (military rations client)
- Performed balance sheet and income statement analytics as part of the Targa- Dynegy Midstream Services North Texas carve out which required an audit of 3 years (2003 – 2005). (oil and gas/energy client)

Sirius Solutions, Contractor (October 2004 – June 2005), Houston, Texas

-Calpine Energy,

Sarbanes-Oxley (SOX) Consultant,

- Reviewed flowcharts and compiled adjustments from executive meetings to the changes in process flows.

- PricewaterhouseCoopers, LLP, (PwC)

IT Auditor, Systems and Process Assurance, Senior Associate

- Performed interviews of the Fairmont Specialty Group client in order to document PwC's assessment of General Computer Controls.
- Performed Summary of Comfort and Summary of Deficiencies updates to the El Paso Energy client file.
- Performed interviews of the Marathon Oil client in order to document SOX compliance.

- Deloitte & Touche (D&T)

Auditor, Senior Associate

- Performed substantive test of details for the Operation and Maintenance and General and Administrative expenses section of the Reliant Energy financial audit.
- Performed and documented client walkthroughs as part of the SOX compliance testing focusing on the revenue cycle.

City of Rochester, Economic Development Dept, Municipal Parking, Rochester, New York
Field Auditor and Accountant (November 2002 – July 2004)

- Served as liaison between City personnel, contractors, and consultants in the facilitation of construction projects which includes attending pre-bid, pre-construction, and other meetings.

Urban League of Rochester, Economic Development Corporation, Rochester, New York
Subsidiary Accountant/Independent Contractor (June 2002 – November 2002)

- Performed standard accounting duties including analyzing the general ledger, accounts receivables, accounts payables, accruals, journal entries, bank reconciliations, cross company reconciliations, and month-end closings for all 4 subsidiaries.

Heveron & Heveron Certified Public Accountants Rochester, New York
Tax Accountant/Auditor (September 2001 – January 2002)

- Utilized Tax Software, Profx, to prepare not-for profit, S - corporation, partnership, fiduciary, and individual tax returns to be submitted to the IRS.
- Performed audits, reviews, and compilations for not-for-profit clients.

COMPUTER SKILLS: Working knowledge of SOX packages: Axentis Solution; Internal Controls Data Warehouse; Microsoft SharePoint. Accounting software packages: Great Plains, AS400 Mainframe, SAP R/3, QuickBooks Premier Accountant's Edition 2008; Operating Systems: Windows XP Pro, Macintosh OS, Auditing software: PwC Lotus Notes Database, D&T AS2 system, ACL, Caseware, Profx Trial Balance; Tax software: Profx, Proseries; Best Fixed Asset Manager; Office 2003 including Word, Excel, PowerPoint, Outlook, and Internet Explorer. Typing 40 wpm.

EDUCATION: **St. George Divinity College**, Houston, Texas (October 2008)
PhD of Metaphysics
PhD of Religious Philosophy
PhD of Church Administration and Finance

Kaplan University, Houston, Texas (November 2007 - present)
Certificate in Financial Planning

Houston Community College, Houston, Texas (December 2007)
Associates in Real Estate

Houston Baptist University, Houston, Texas (November 2005)
Master of Science in Accountancy and Information Technology

University of Houston, Houston, Texas (December 1999)
Bachelor of Business Administration in Accounting

United States Navy, Nuclear Propulsion Program (July 1992 – August 1996)
Nuclear Reactor Operator/Electronics Technician

CERTIFICATIONS: Texas Windstorm Insurance Association/Insurance Agent (August 2009)

The Woodlands Financial Group General Agency/Property and Casualty Agent (August 2009)

General Lines of Property and Casualty Insurance License (June 2009)

QuickBooks ProAdvisor (February 2008)

BlueCross BlueShield Health Insurance Agent (February 2008)

Wells Fargo/H.D. Vest Life Insurance Agent (November 2007) (passed general lines of Health, Accident & Life insurance exam)

Wells Fargo/H.D. Vest Registered Representative (September 2007) (passed Series 7, 6, 63, loan officer exams)

Wells Fargo/H.D. Vest Registered Investment Advisor Representative (September 2007) (passed Series 65 exam)

Passed 3 parts of the Certified Public Accountant's exam (Audit, Regulation, and Business Law) (credits expired in 2005)

OTHER AFFILIATIONS: God's Holistic Temple – President, non-profit organization, (February 2008 – present), Houston, Texas

Wells Fargo/H.D. Vest Registered Representative (September 2007 – present), Houston, Texas

Serene Professional Solutions, LLC – President, Accounting, Tax Preparation, and Financial Planning Services (January 2002 – present)

University of Houston, Alumni Life Member (August 2007)