



CRAIG GREENBERG
MAYOR

December 6, 2023

Markus Winkler, President
Cindi Fowler, Chair, Government Oversight/Audit and Appointments Committee
Kevin Kramer, Vice-Chair, Government Oversight/Audit and Appointments Committee
Louisville Metro Council
City Hall
601 W. Jefferson Street
Louisville, KY 40202

RE: Reappointment of Jackie Lewis, Internal Auditor

Dear Council Members Winkler, Fowler, and Kramer:

As you know, on August 21, 2023, Jacqueline "Jackie" Lewis was sworn in as Internal Auditor to complete the term of Mayria Porter upon her departure from Metro government. That term ends January 10, 2024. It is my pleasure to re-appoint her to start a new term per Louisville Metro Ordinance Chapter 30.30, and request approval of the Council by resolution.

Her resume and a draft resolution are attached. Please contact me or Deputy Mayor Dana Mayton if you have any questions.

Sincerely,

Craig Greenberg

C: Jacqueline Lewis
Sonya Harward

Attachments

Jacqueline B. Lewis, MAcc, CPA, CIA

8818 Stara Way
Louisville, Kentucky 40299
E-mail: jblewiscpa@gmail.com

Education: University of Louisville

- Master of Accountancy with Distinction, 2005
- B.S. in Business Administration with Honors, 2004- Accounting Major

Experience:

Louisville Metro Government- Office of Internal Audit

Louisville, Kentucky

Internal Audit Director

September 2023 - Present

- Manage and develop a staff of 6 auditors
- Perform operational, risk-based audits, and compliance audits
- Improve and standardize audit processes
- Develop the strategic plan for the department
- Manage a budget of approximately \$750,000
- Oversee department's compliance with Red and Yellow-Book Standards
- Establish performance metrics for staff and the department
- Respond to complaints and inquiries from the public and resolve problems and concerns

Internal Audit Assistant Director

March 2016 – September 2023

- Manage and develop a staff of 6 auditors
- Perform operational, risk-based audits, and compliance audits
- Improve and standardize audit processes
- Assist with the development of the strategic plan
- Plan expenditures for budget preparation
- Improve the risk assessment process and increase awareness of Enterprise Risk Management
- Ensure compliance with professional standards, laws, and regulations
- Respond to complaints and inquiries from the public and resolves problems and concerns

Schulte Hospitality Group

Louisville, Kentucky

Regional Controller, Service Companies

May 2015 – March 2016

- Develop and manage a team of 4 staff accountants and 1 AP Specialist
- Manage the accounting for all transactions associated with the company's joint venture, including preparation of the equity roll forward
- Review/prepare financial statements for all of the Service Companies
- Identify opportunities for improvement and standardize processes
- Oversee the treasury function for the Service Companies, including cash management, debt analysis, liquidity analysis, etc
- Oversee the capital expenditure process and ensure assets are depreciated appropriately

Passport Health Plan

Louisville, Kentucky

Internal Audit Risk Advisor

August 2014 – May 2015

- Develop and manage relationships with leaders to identify risks and their impact to the corporate strategy and business operations
- Conduct reviews of the efficiency and effectiveness of the company's risk management activities and make recommendations to improve corporate operations
- Perform financial, strategic, compliance and operational audits to review and assess the efficiency and effectiveness of risk management practices throughout the company
- Perform Model Audit Rule (MAR) testing
- Ensure company's compliance with the NAIC's Own Risk and Solvency Assessment (ORSA) Model & prepare the ORSA Summary Report
- Plan and execute audit engagements and risk management activities
- Develop an Enterprise Risk Management Program for the company
- Train associates

Humana Inc.

Louisville, Kentucky

Business Consultant

August 2013 – August 2014

- Analyze financial and operational data and make recommendations based on the data
- Manage and develop 5 associates and indirectly oversee a team of 600+ associates
- Perform process reviews to promote efficiencies and optimize resources
- Consult with other business areas to create cost benefit analyses and prioritize current projects
- Support technical analysis by maintaining databases of network cost and competitive intelligence data and developing data extracts for routine and special studies
- Prepare and present recommendations to both internal and external audiences
- Create performance and inventory management reports
- Create various metrics and dashboards to monitor operations and track dollar savings

Internal Audit Senior Consultant

September 2011 – August 2013

- Design and oversight of an enterprise-wide vendor management program, consisting of 350K+ vendors
 - Review business processes throughout the company surrounding vendor intake and termination
 - Remediate CMS audit issues and perform risk assessment for vendors
 - Develop audit plan and risk-ranking for vendors and implement an audit process for vendors (TPAs)
 - Manage, train, and provide feedback to 3 audit consultants
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- Review audit reports for quality and oversee the Report Review Committee to ensure that the appropriateness of the report review process
 - Review audit work papers for completeness and accuracy
 - Perform process improvement analysis for the business as well as for the internal audit process
 - Perform various activities to support Humana's Enterprise Risk Management (ERM) Framework

Financial Reporting Consultant

April 2010 - September 2011

- Perform trend analysis of admin accounts and prepare various journal entries monthly
- Review balance sheet lead schedules and approve journal entries
- Migrate acquired companies to the Humana GL and train associates on the use of the GL
- Perform review of all medical and quality related vendors to comply with the Health Care Reform
- Prepare monthly, quarterly, and annual reporting for the U.S. Department of Commerce
- Supervise accounting analysts

Internal Audit Consultant

June 2007 - April 2010

- Perform Sarbanes-Oxley, SSAE-16, operational, pre-implementation and risk-based audits
- Review audit documentation and train associates
- Analyze evidence, reach conclusions, & draft proposed project issues & recommendations for process improvement
- Develop annual audit plan, budget audit hours, prepare materiality assessment, & perform SOX Program Management
- Facilitate informational meetings with management
- Develop audit reports & audit memorandums

Louisville Gas & Electric Company

Louisville, Kentucky

Accounting Analyst II

April 2005 - June 2007

- Reconcile energy statements and general ledger accounts
- Review energy invoices (MISO) and prepare disbursements and credit slips
- Prepare financial statements, management reports, and forecast monthly using J.D Edwards, Oracle, & SAP
- Perform special projects such as converting the GL from J.D. Edwards to Oracle and performing systems testing

Louisville Community Development Bank

Louisville, Kentucky

Credit Analyst

March 2004 - April 2005 & May 2003 - January 2004

- Analyze loan applications and financial statements and make decisions in regards to loans
- Analyze financial statements using, Moody's Financial Analysis Software
- Prepare Small Business Administration (SBA) reports and liquidate SBA loans
- Audit loan portfolio and prepare audit report for Senior Management

Certifications: CPA, license # 12009; CIA, license # 120513

Organizations: Kentucky Society of Certified Public Accountants (KYCPA), Institute of Internal Auditors (IIA)

Skills: JD Edwards, Oracle, SAP, Jack Henry (banking software), TeamMate (audit software), Archer software, Moody's Financial Analysis, Microsoft Office (Excel, Word, Access, PowerPoint, and Outlook)