### Resume of Linda Trifone, CPA

Extensive auditing, consulting and accounting experience with BIG 4 and top “12” public accounting firms specializing in the utility, healthcare, insurance, broadband, legal, government and not-for-profit industries. Extensive skill set as a natural leader with strong analytical skills, commitment to mentoring and training, and strong public speaking and written communication skills.

### Audit

* Perform audit partner duties for a variety of clients including healthcare entities, energy companies, regional law firms, not-for-profit entities, large federal/state funds of state agencies, senior living facility with ten HUD homes and federal grants. Responsible for directing audits from planning to report issuance, maintaining relationships with senior client management, presenting annual audit reports to Boards of Directors/Trustees and training/developing five health care staff. Engagements ranged from 80 hours to 1,200 hours, with one to five staff.
* Propose year-end closing journal entries for rural hospitals, analyze and assess valuation of accounts receivable, including “lookback” of prior year’s estimates, review contracts for determination of capital vs operating leases, propose journal entries for more unique accounting entries, such as, physicians contracts, investments in risk retention groups and posting errors.
* Propose journal entries for larger clients to reflect proper accounting treatment for business acquisitions, deferred taxes, self-insured mal-practice and healthcare insurance, defined benefit pension plans and post-retirement benefit plans, construction-in-process for broadband company, revenue recognition on software development costs, and percentage of completion on software installations.
* Manage a team of four staff to provide daily accounting services to large federally qualified health center, including accounts payable processing, reconciling and posting daily deposits and transfers and preparing bank reconciliation for 11 bank accounts. Annual revenues of $250,000.

### Consulting

* Conducted operational audits and internal accounting control reviews for a large Mississippi university, city water department, municipal court, stamping office, engineering firm, regional law firm and volunteer agency including flowcharting processes, identifying segregation of duties conflicts and internal control deficiencies. Developed procedures and recommended operational enhancements and reconciliation procedures and approvals.
* Assist for-profit hospital and clinic management by researching and resolving out-of-balance or incorrect account balances throughout general ledger relating to valuation of accounts receivable, roll forwards of equity, fixed assets and debt and determination of status of payroll taxes payable and penalty and interest payable to IRS.
* Documented and tested internal controls for all areas of publicly traded bank to assist management in completing its SOX 404 documentation and certification.
* Reviewed accounting processes and data analysis for two manufacturing companies where employee fraud was suspected.

### Professional Writing and Speaking Engagements

* From 2005-2018, developed and presented several speaking engagements on topics such as accounting and auditing updates, internal controls and fraud for the Mississippi Chapters of the American Institute of Certified Public Accounts, the Institute of Internal Auditors, Governmental Accountants, American Legal Associates, American Society of Women CPA’s and the Healthcare Financial Management Association.

### WORK HISTORY

Vantage Energy Consulting, LLC 2019-Present

BKD, LLP, (formerly Smith, Turner and Reeves), Jackson, MS 2002-2019

 Stay at home mother 1983-2002

Cities Service, Internal Auditor, Tulsa, OK 1981-1983

PriceWaterhouseCoopers, LLP, Hartford, CT 1978-1981

### EDUCATION/CERTIFICATION

Bachelor of Science in Accounting, University of Notre Dame, South Bend, Indiana

Certified Public Accountant (CPA), Connecticut, 1980 and Mississippi, 2004

Certified Fraud Examiner (CFE), 2006