

# CATHERINE BUTERA

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## FINANCIAL PROFESSIONAL

Extensively experienced and goal-oriented Certified Public Accountant with a demonstrated track record of leading the preparation and analysis of financial reports to summarize and forecast financial position. Proven expertise in driving efficiency and productivity through evaluation of financial management systems and implementation of process improvements. Detail-oriented leader directing a skilled financial management team to support achievement of overall corporate goals and objectives. *Core competencies include:*

- Accounting Management
- Financial Analysis
- Forecasting
- Cash Management
- Investment Accounting
- Cost Reductions
- Technology Integration
- Regulatory Compliance
- Efficiency Improvements

## PROFESSIONAL EXPERIENCE

### **AmTrust Bank, Cleveland, OH**

**1987-2008**

Full service bank offering financial services including retail banking, wholesale mortgages and construction lending.

### ***Senior Financial Projects Analyst***

**2007-2008**

Liaison between IT and the Capital Markets Group in the development and implementation of a Trade Management System.

- Integral to the implementation of technology that improved productivity of Treasury Operations accounting for derivatives by 50%.
- Testing upgrades to Wire Manager and Trade Management System and assistance in resolving any problems.
- Served as Disaster Recovery leader for the Treasury Operations Department.

### ***Treasury Operations Manager, Investment Officer***

**1994-2007**

Managed the Treasury Operations, Cash Management, Wire Transfer Operations and a staff of five. Oversaw the Bank's investment portfolio, borrowings and the investment activities of the Capital Markets Group.

- Reduced monthly closing cycle by three days by creating Excel workbooks that automatically booked the journal entries and account reconciliations.
- Integral to the design and implementation of Wire Manager, an in-house developed software that automated the wire transfer function and interfaced with other Bank software and the Federal Reserve Bank.
- Investigated and entered into an agreement with Bank of New York to share in wire and foreign exchange fees when using them as a foreign correspondent. This led to thousands of dollars annually of fee income for the Bank.

**AmTrust Bank - continued**

**Senior Staff Accountant**

**1993-1994**

Prepared financial statements on foreclosed non-residential properties. Analysis of variance in mortgage income attributed to delinquency, volume, rate and other factors. Preparation of the Office of Thrift Supervision quarterly reports.

- Set up the fixed asset module for conversion to the Dun & Bradstreet general ledger software.
- Developed worksheets to help identify variances in mortgage income.
- Worked with IT in development of reports relating to mortgage accounting.

**Senior Treasury Assistant**

**1987-1993**

Accounted for all of the Bank's portfolio investments and borrowings. Determination of daily cash position and associated investment and borrowing of short-term funds. Maintenance of the Federal Reserve Bank account and reserve requirements. Managed the Bank's Federally Regulated Liquidity Position. Supervised a staff of five.

- Consistently met deadlines while demonstrating strong analytical and problem-solving skills to achieve corporate objectives.
- Meticulously prepared footnotes for the annual audit.
- Received the highest ratings on Internal Audit's audits of Wire Transfer Operations and Investment Accounting.

**EDUCATION**

**Bachelor of Arts, Accounting**

CLEVELAND STATE UNIVERSITY – Cleveland, Ohio

Certified Public Accountant, State of Ohio

**COMPUTER SKILLS**

Microsoft Excel  
Microsoft Word  
Microsoft Power Point  
Wire Manager  
FedLine Advantage  
Word Perfect  
Lotus

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### **BUSINESS PROCESS REENGINEERING, INCLUDING FINANCIAL SYSTEMS**

**Manager with MBA** and extensive experience in Management, Information Systems, and Finance/Accounting. Designed, developed and implemented financial systems to handle the complex needs and requirements of FORTUNE 500 COMPANIES. Possess excellent project management skills, hands on systems and functional accounting skills, interpersonal and communication skills, and problem solving skills. Passed CPA exam.

**Software expertise** includes: Oracle 11i Financials, plus ADI and Noetix/Discoverer; INFOR GL/AP, and other GL/AR/AP package software. Also includes Hyperion Solutions and Longview(Khalix); plus various data manipulation tools (Easytrieve, FOCUS, SAS, SQL, Visual Basic, Crystal Reports, etc.). Proficient in the use of Microsoft tools such as Excel, Word, Access, Outlook, PowerPoint, Project, and Visio.

### **EXPERIENCE**

#### **Eaton Corporation**

**Manager, (Financial) Systems Development, Global Management Reporting Systems**  
successful projects for:

2006 - 2008 Managed

- Corporate Strategic Planning, expanding forward looking modeling capabilities and enhancing efficiency. Planning was able to return results on multiple scenarios in minutes rather than days, with far greater consistency and accuracy. Speed was critical, in order that more detailed business scenarios could be analyzed before important decisions had to be made. One key enhancement was to incorporate analysis of acquisitions into the modeling.
- Corporate Financial Reporting and Analysis, to streamline the closing process while at the same time providing better information. Proposed and implemented best practice solutions to convert a Cleveland-centric daily processing schedule to a global approach, across multiple financial systems. Leveraged technical and functional knowledge of Oracle, Hyperion, and Khalix to optimize performance between the three systems, according to when information was available by time zone.

#### **American Greetings Corporation, Corporate Offices, Cleveland, Ohio.**

1992 - 2006

#### **Business Analyst, Information Services Division.**

March – October 2006

Worked on a number of projects, gathering user requirements, documenting use cases, preparing various project documents, and facilitating sessions.

#### **Manager, Financial Systems and Reporting – Plus Mark subsidiary.**

2002 -2006

Managed a group of functional specialists, as well as a number of projects to:

- Increase speed of, and reduce complexity of, the financial close by implementing best practices, reducing the number of days required and increasing accuracy. Reconfigured Oracle system options in Order to Cash workflow to increase accuracy and reduce number of adjustments/accruals required.
- Design and implement a Sales Reporting database and related complex reporting to support sales analysis by customer group, by product area, and by occasion. Returned results in minutes, rather than hours or days.
- Enhance Standard Costing and Inventory Revaluation Processes, eliminating days of input, analysis, and reconciliations, while dramatically improving accuracy.
- Implement and then document additional internal controls required for Sarbanes Oxley compliance. Successfully passed the first ever SOX Audit at PlusMark.

#### **Director - Corporate Financial Services.**

1998 - 2002

Managed a group of functional specialists, as well as a number of projects to:

- Streamline the INFOR GL closing process by eliminating 80% of the chart of accounts, thereby reducing the number of non-value added allocations/accruals required to be performed, and reducing the length of the monthly close by days. Also introduced automated scheduling of routine GL and GL interface processes.
- Enhance and expand usage of Hyperion for external and internal financial reporting, to ensure accuracy, consistency, and timeliness of results. Created a custom Access database that reduced the time needed to move consolidated account balances into Hyperion, while enabling drill down capabilities back to the original GL account, and managing new account exceptions

proactively. This process enabled GL to be loaded multiple times daily, reducing the length of the monthly close at the corporate level by days.

- Determine/remediate the impact of Y2K on all financial systems and reporting; including INFOR GL and AP, proprietary AR and Sales/Invoicing systems, Hyperion Enterprise, Computer Associates Inventory and Costing systems, and several other proprietary systems, including Access databases. The use of my team saved the company the cost of several outside resources, which were priced at a premium, or just not available.
- Served as Director of Tax Administration, when the Tax Director left; recruiting and replacing literally half of the Tax Compliance staff. Held the staff together and ensured all audit deadlines were met and returns were filed in a timely manner during the transition period; avoiding substantial penalties and interest. Designed and implemented a number data extracts to support audit requests at both the state and federal levels, after previous data requests yielded no information and exposed the company to potential fines.

#### **Manager - Cost Management Services.**

1994 - 1998

Managed a group of functional specialists, as well as a number of projects to:

- Design and implement the company's first ever Standard Costing/Production Accounting system, for roughly 100,000 new products annually. Automating this process shaved days from the monthly closing schedule, while greatly improving the accuracy, as the calculations were able to be done at a detailed product level.
- Design and implement an Inventory Revaluation application, using information from the Inventory and Standard Costing systems, and enabling automated year to year comparisons. This solution reduced the time and resources needed, while improving accuracy and consistency
- Design and implement a custom CANADEK application to enable cross-border shipments, in a very short timeframe. With the closing of all manufacturing in Canada, shipments grew overnight from one shipment per distribution center per week to multiple shipments per distribution center per day, completely overwhelming the existing Excel solution. There was no time to bring in outside resources, and the company would have incurred substantial financial penalties due to documentation mistakes and related delays.

#### **Senior Financial Systems Analyst - Accounting Services.**

1992 - 1994

As a functional specialist:

- Implemented Hyperion Enterprise, then designed and implemented an Executive Information System using Hyperion tools. This approach ensured the consistency and accuracy of external reporting, and cut the time needed for the corporate monthly closing in half.
- Served as Interim Accounts Payable Manager - reengineered Corporate Accounts Payable department, upgraded hardware and software, revised policies and procedures, and revised staff job descriptions. Streamlined invoice processing, more than doubling invoices processed per hour. Reduced check processing and mailing from an all day process to one hour per day. Reduced Corporate and location AP staffing levels by 50%; while at the same time detecting a number of past and virtually eliminating future duplicate payments.
- Automated scheduling of INFOR AP nightly processing, moved standard reports to online reporting to save paper and reduce turnaround time, and created an application to automate the upload of invoices for processing.
- Designed and implemented the Contract Sales database to track contracts, perform detailed monthly amortization calculations, and create the resulting journal entry in electronic form, ready to be uploaded directly to GL. This reduced the effort required during the monthly closing process and improved the control and auditability of the function.

#### **EDUCATION**

**Master of Business Administration**, Computer Information Systems - Kent State University, 1985

**Bachelor of Business Administration**, Accounting - Kent State University, 1979.

Certified Facilitator – MGR Consulting, 2006.

Various Certificates for Computer Systems Training.

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## CAREER SUMMARY

A finance / program management position in a professional organization utilizing my strong financial and interpersonal skills set which will enable me to effectively communicate with all levels of management. Interests are focused in the areas of program management, financial analysis and reporting, budgeting, forecasting and marketing. I have a proven track record for identifying and analyzing problems which have resulted in the implementation of cost effective solutions.

- **Supervisor** proven team leader effectively communicating and motivating people to action
- **Results-Oriented Leader** able to plan and implement cost effective ERP processes & systems
- **Financial expertise:** general ledger, asset, inventory & cost accounting, A/P, A/R  
Financial analysis, budgeting, and acquisition/ divestiture
- **Self starter**, organized "Hands-On" able to analyze and strategically develop effective solutions
- **Proven proactive performer** with the ability to "think outside the box" while delivering on short/long term business process & change mgmt. initiatives
- **Powerfully Computer Literate** : Hyperion, SAP, Essbase, AS400, QAD, C/SCS  
**Microsoft** (Word, Excel, PowerPoint, Access)
- **Marketing knowledge** of traditional, electronic & relationship sales of capital goods in excess of \$1M

## PROFESSIONAL EXPERIENCE

**TRW Automotive, North American Shared Services Center (NASSC), Valley View, Ohio 1997- 2008**  
Automotive supplier to (40) major vehicle manufacturers worldwide of automotive active / passive safety systems with annual sales of \$14.7 B.

**SUPERVISOR - General Accounting (NASSC - Operations)**

2007 - 2008

Supervised, recruited, trained and mentored (13) professional accountants in the areas of general ledger, fixed asset and project systems.

- Developed an environment dedicated to teamwork and continuous business process re-engineering & improvement
- Utilized SAP and QAD software to service (90) plants while adhering to GAAP and SOX compliance
- Managed employee development while fostering teamwork and organizational change improving productivity
- SOX narratives, testing and internal/ external audit review responsibility for general ledger activities

**ACCOUNTANT - Senior (SSC - Operations)**

1997 - 2007

Responsible for general ledger, fixed asset, project development and implementation of SAP system upgrades.

- General Ledger responsibilities for various plants and EIN in multiple locations domestically and internationally: journal entries, month-end close, trial balance transmission, quarterly and year-end reporting tax packages, account / bank reconciliation's, property /sales /use tax filings.
- Program and capital project development, instruction, reporting (internal and external) and maintenance.
- Reporting/analysis of the corporation's borrowing capacity to corporate treasury and outside lender banks and assorted required financial entries on corporation's books.
- Instruct and train operations personnel in SAP Asset Mgt / Project Systems/ General Ledger modules.
- Project conversion & configuration team member to develop and implement SAP and ERP integration/ maintenance.
- Hyperion, SAP, QAD system activities: Budgeting, forecasting, reporting, project mgt, fixed assets.

**NORTHROP GRUMMAN, Electronic Sensors and Systems Division, Cleveland OH, 1988-1997**

The \$300M division of a global defense electronics & aerospace company producing torpedoes and defense electronics for the US Navy with startup ventures in other commercial industrial markets.

**BUSINESS ANALYST (Controller's Administrator - Commercial Programs)**

1995 - 1997

Review and recommend changes to internal financial and procurement systems. Performed independent analysis of financial, statistical, and market data to identify variances and recommend corrective action affecting new commercial programs gross margin 10-15 %.

- Recommended procurement system changes to code/track material purchases beyond original budget.
- Produced estimate to complete and profitability analysis per contract and recommended corrective action.

**SALES REPRESENTATIVE**

1993 - 1995

Performed NEW capital product introduction of commercial noise suppression equipment for jet aircraft (Q-Jet) to airport authorities and noise consultants in the domestic United States.

- Selected by top management (1 of 50 candidates) for the diversification project team to develop market strategy and convert products and customer base from DOD (Dept. of Defense) to the commercial sector.
- Presentations to civic groups, city officials, FAA (Federal Aviation Admin.) headquarters/regional offices, and passenger/general aviation airport directors and staff.
- Sold the first commercial capital product (\$1.0M) and initiated contract terms and conditions of sale.

**BUSINESS ANALYST (Controller's Administrator – DoD Programs)**

1991-1993

Coordinated, analyzed and compiled information by various torpedo lines to establish financial, strategic, resource plans and monthly forecasts for DoD and division management.

- Implemented (C/SCS) Cost/Schedule Control System and ERP system integration
- Developed & maintained a budget baseline to monitor/analyze variances and change mgmt. for corrective action
- Interacted daily with customer audit DCAA, procurement and administrative agencies DFAS and informed the DoD and division management of contract's progress, terms, conditions, financial analysis and final closeout.

**DIVISION FINANCIAL ANALYST / PLANNER**

1988 - 1991

Coordinated and communicated \$300M divisional sales, financial reporting and forecasts and compiled financial data for the 3/5/10 year strategic plans.

- Consolidated forecasts of income, investment and product costs on a monthly basis.
- Analyzed and communicated division /departmental objectives to in-house programs and functional areas.

## **EDUCATION AND PROFESSIONAL DEVELOPMENT**

**(CMA)** Certified Management Accountant – Akron University (In-Process; CAA Federal Grant)

**(MBA)** **Candidate** with a major in Finance – Baldwin Wallace (In-Process)

**(BBA)** **Bachelor of Business Administration** with a major in Accounting and minor in Marketing and Education  
Cleveland State University, Cleveland, Ohio

St. Edward High School, Lakewood, Ohio - Magna Cum Laude graduate.

**SIX SIGMA** (Greenbelt) – Quality process improvement analysis / solutions

**TOASTMASTERS** International – Valley View, Ohio Club President and Sponsor of Club Charter

**VOLUNTEER:** youth coach/ mentor/ teacher /speaker, Holy Name Society, St. Edward Alumni programs & Scholarship fund

**COMPLETED:** external/ company sponsored seminars - communications, financial management, & marketing (Bi-Annual)

## Michelle D. Chandler

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### CAREER SUMMARY

Personal integrity, proven knowledge and performance provide the foundation for future achievements. Possess excellent communication and interpersonal skills. Team player, willing to assist whenever needed. Strong leadership paired with the ability to produce results independently or within a company's structure.

• Credit Manager	• Payroll Manager
• Sungard/Avantgard-GetPaid Credit System	• ADP- Hrizon and ADP PCPW
• Wide Area Workflow (WAWF)	• Outlook and Lotus Notes
• Government Payment System (GSA-FedPay)	• S.A.P.
• Microsoft Office Suite 2007	• Dunn & Bradstreet-DNBi

### PROFESSIONAL EXPERIENCE

#### **State Industrial Products Corporation, Cleveland, OH**

**1990 - 2008**

State Industrial Products is a privately held company, which specializes in industrial maintenance and manufacturer of cleaning chemicals, located in downtown Cleveland, OH...

#### ***Credit & Collections Manager***

**2007-2008**

Responsible for a multi-million dollar A/R portfolio, along with 15 collectors, handling collections for US, Puerto Rico, Canada, and Government customers.

- While in-training for the Credit Manager role, trained new Payroll Manager in order to maintain a seamless transition of new manager and new payroll system.
- Self studied to learn Getpaid credit system and its relationship with SAP; two Government programs, Wide-Area-Work-Flow (WAWF) and Government Pay System (GSA-FEDPAY), for processing payments; and Dunn & Bradstreet (DNBi) to assist in making more informed credit decisions.
- Generated reports in order to monitor the right party connect (RPC) call activity for each collector as well as dollars collected.
- Implemented an in-house collection process by having the Corporate Attorneys attempt to collect the bad-debt funds before engaging a third party collection agency in which fees and commissions would be paid.
- Developed a new customer checklist to ensure proper information was provided by the sales force at set-up.
- Designed a plan to notify the sales hierarchy when a customer under a program agreement was in jeopardy of cancellation due to delinquency on a monthly basis.
- Key member of project team for selecting a new payroll processing company.

**State Industrial Products Corporation (continued)**

***Payroll Manager***

2000 – 2007

Responsible for paying 1500 employees, hourly employees were paid on a weekly basis and the salaried and sales employees were paid on semi-monthly basis. Also, made sure all payroll related taxes were filed correctly and in a timely manner. Key member of project team, in 2002, to convert ADP PCPW to ADP HRizon, then transferred information into S.A.P., via journal entries to general ledger accounts

- Reconciled 401k contributions and 401K loan payments on a semi-monthly basis, and sent two electronic files to the 401k provider.
- Provided pertinent information to Auditors for the annual accounting audit process.
- Balanced all payroll related general ledger accounts for three divisions
- Made sure W-2s were mailed on time based on IRS regulations.
- Responsible for all garnishments (i.e. tax liens, tax levies, child support, etc.) to ensure prompt responses were mailed to the courts and made sure the correct amount was withheld from pay checks and mailed to the proper jurisdiction.

***Payroll Supervisor***

1996-1999

Reviewed and approved all corporate payroll taxes required by IRS for accuracy.

- Prepared payroll wage information for the annual workers' compensation audit.
- Supervised a staff of six payroll specialists and one payroll accountant

***Lead Payroll Specialist***

1992-1996

Oversaw the input of eight U.S. and one Puerto Rican payrolls while processing the Canadian payroll.

- Prepared FICA and FIT weekly withholding deposits.
- Completed quarterly and annual tax returns timely and never received a fine by IRS.

***Payroll Specialist***

1990 - 1992

Processed payroll and prepared quarterly 941s, state and local taxes.

- Calculated bonus amounts for sales managers and commission amounts for sales associates.
- Added taxable fringe benefits to paychecks for tax purposes.

**EDUCATION**

**University of Phoenix, Cleveland Campus**

Currently enrolled; BSB/M program: anticipated date of completion, 2010

Laventhol & Horwath CPAs, Cleveland, OH  
390-Hour Intensive Accounting Program

Cleveland State University, Cleveland, OH  
Majoring in Accounting

**PROFESSIONAL ORGANIZATIONS**

American Payroll Association (APA)  
Member since 1990

National Association of Credit Management (NACM)  
Member since 2007

*References available upon request*