

SUMMARY:

Ms. James is a highly experienced Senior Forensic Accounting Professional with a strong track record in audit readiness (FIAR), billing, contract closeouts, and the development of sophisticated pricing models. She has successfully managed large-scale federal contracts, delivering comprehensive financial analysis and ensuring compliance with complex regulatory frameworks. Known for her high energy and initiative, Ms. James excels in interfacing with all levels of management, staff, and government entities, including DFAS, DCAA, and DCMA. She has deep expertise in the application and interpretation of GAAP, CAS, and FAR principles. As a Certified Fraud Examiner (CFE) and Certified Financial Crime Specialist (CFCS), Ms. James is well-versed in fraud detection, financial crime prevention, AML procedures, social engineering, due diligence, TPRM, OSINT techniques, and regulatory compliance.

EXPERIENCE:

LJ CONSULTANTS, LLC, Washington, DC

Forensic Accountant Present

August 2006 -

Assist commercial and government clients with meeting their short and long –term goals in the areas of accounting and finance. Focus on improving company bottom line as well as overall performance. Develop creative solutions to challenging business solutions. Assist clients in the developing and improving of business processes and internal procedures. Large clients- Mentor/train junior staff, Create policies & procedures for different segments of accounting department, revenue recognition, full-cycle accounting: A/R, A/P, G/L, Invoicing, Collections, Contract Closeouts (ULO's), Reconciliations, JE Preparation, Review A/P batches for accuracy prior to posting to G/L, Liaison for external auditors as well as DCAA, Worked along DCAA in reviewing govcons internal controls to determine the design and operating effectiveness of the controls and analyze client provided evidence. Performed "walkthroughs" to see how the process works, see how the key control is working & what the control is intended to achieve to prevent, detect and correct misstatements. Performed QA reviews to ensure records are supported by source documentation. Corrected action plans are produced to notate findings. Assist with compilation of annual ICS (Schedules I, J and K). Utilized various sources of information from systems & billing teams to ascertain & confirm the disposition of all time expense inputs to a project (determine whether billable or not and if not then provide explanation). Understand tedious & often complex sets of federal government regulations- primarily from CAS, FAR, DCMA, and DCAA. Assess validity of incurred costs for compliance with regulations of the governmental entities mentioned above. Provided support to Government audits including, but not limited to, system retrieves, documentation retrieval, and assessments of information gathered. Develop pricing models in accordance with RFP requirements. Prepare pricing models and price/cost proposals for government RFP/Bids, including comparative pricing analysis, for T&M, CPFF, and FFP proposals.

Pentagon Force Protection Agency (CGI)- Manage miscellaneous vendor pay and IPAC invoices. Perform the initial review on the invoice, PR and any supporting documentation. Determine the appropriate payment method (WHS-FMDD, IPAC etc.) and take action to submit for payment. Deliverables include the signed 1034 package and payment receipt number from DAI. Payments are verified weekly.

Centers for Medicare & Medicaid Services (CMS) Office of Acquisition and Grants Management (OAGM):

As Senior Contract Audit Specialist perform the full range of contract closeout activities provided for in FAR 4.804, with a specialized focus on the cognizant administration functions necessary to close flexibly-priced and Cost Accounting Standards (CAS) covered contracts. Provide the analyses and recommendations to support Contracting Officer determinations. Perform analysis of incurred cost audits performed by DCAA or independent auditors and applying Cost Accounting Standards; the result of this analysis will be a recommendation to the Contracting Officer. Review 750+ audit reports to prioritize those reports to identify the audit reports which should be the highest priority for disposition. Ensure that work products comply with all contract closeout procedures provided for in FAR, HHSAR, Department of Health and Human Services, and OAGM policies and that all closeout steps taken are commensurate with the contract type, dollar value, and other factors.

KPMG/FIAR: Assisted client KPMG with providing support to the DLA (Defense Logistics Agency) CFO and J8 Finance Director with restructuring and improving financial and accounting operations (Stewardship Improvement & Audit Readiness). Performed assessment of current process cycle memorandums, identifying key controls, and existing artifacts supporting the six primary business cycles (A2R, H2R, O2C, P2S, P2P) and guided the development and execution of a strategy to achieve 2014 General Fund SBR and 2017 Full Financial Statement Assertion. Developed and communicated the assessment methodology and approach for assessing policies, operational processes, controls, data, and systems, functional and financial, to identify deficiencies or gaps between the processes and applicable governing laws, regulations and publications, and best business practices. Advised the CFO, Operational Senior Executives and Program Managers on how to incorporate Federal, DoD and

DOD-wide data standards and business rules into the Concept of Operations (CONOPS) documents and requirements to address the financial compliance requirements (i.e., FFMIA, FMFIA, OMB A-123, OMB A-11) for the DLA Enterprise Business

System. Supported the development of performance plans, training for primary account operation functions in executing activities focused on strengthening comptroller operations and financial reporting functions, processes and infrastructure. We assisted with the creation of training manuals for Procure to Pay (P2P), Order to Cash (O2C), Acquire to Retire (A2R) and Tri-Annual Review cycles from cradle to grave. The training artifacts included DFAS functions such as (Interfund, IPAC, EFT, EBS, DAAS, DRRT, DARTS, etc.)

John Snow Inc, (JSI), Arlington, VA

Deputy Controller (Contract)

Supervised three staff accountants. Reviewed for accuracy all cash outflows (EFT's, International wires, and checks) prior to signatory approval. Managed monthly departmental schedule ensuring key deadlines were completed timely and promptly. Prepared quarterly IFF GSA Report. Setup new projects & budgets in Costpoint. Prepared monthly reconciliations; bank reconciliations, employee advance accounts, suspense accounts, and project advance accounts. Prepared and submitted monthly USAID invoices. Prepared monthly reporting and uploaded to Cognos Impromptu. Oversaw management of subcontract obligated balances and other significant commitments against overall project obligations. Ensured checkbook was updated daily as cash was received and deposits made. Reviewed A/R aging and followed-up on all invoices outstanding 60+ days. On a as-needed basis I performed the following: processed expense reports & employee advance requests, coordinate weekly check runs, import monthly Field Accounts to Costpoint

SRA International, Inc., Arlington, VA

Business Operations Analyst (USAID)

Assisted SRA from transitioning from the JAMIS accounting system to DELTEK Costpoint. Participated in corporate work groups planning the transition and worked with the Program Control Manager and Business Operations Manager to ensure all program activities are completed on schedule. Also assisted project control personnel in the day-to-day business operations functions as they transition to Costpoint. This includes program level business analysis, project control activities, and subcontract management. Work with procurement personnel to estimate & forecast upcoming Hardware & software purchases. Other duties as assigned: monthly GL reconciliations (AP/JE adjustments); monthly hardware/software accruals; manage maintenance of WBS charge codes for USAID contract (open/close); track actuals vs estimates in Enterprise Planner and provide explanation for any variances. Minimize and reduce the number of cost adjustments (labor & non-labor) incurred on direct projects. Proactive & showed initiative with regard to risk assessment, escalation, and mitigation.

JOHNSON CONTROLS, Washington, DC

Project Control Specialist

Review all task orders and pricing in support of FAA Program to ensure contract compliance. Analyze and develop solutions to variety of procurement issues. Coordinate and interface with government customers, agencies, auditors, vendors, and other project activities. Provide assistance to accounts payable personnel in resolving discrepancies in vendor invoices. Quality Assure all invoices prior to submittal to government. Ensure the sum of all work and planning package budgets equal the authorized cost control account budget. Develop and maintain spreadsheets for tracking project schedules milestones, deliverables and financials. Assimilate and distribute appropriate cost control account reports. Track, analyze and trend project costs. Discuss causes, impacts, and corrective actions as applicable for significant variances in project reviews. Maintain the overall contract files in accordance with regulatory policies and procedures. Determine monthly accomplishment (percent complete) for each work package. Alerts the Contract Manager at 75% spend point. Provide project controls-related inputs to the Biweekly, Monthly, and Quarterly Program Status Reports. Assist in preparation of internal booking and financial administrative documents. Maintain database of all Task Orders, Modifications, and Subcontracts (both internal and external). Assist in Task Order closeout. Perform other duties as assigned.

DELOITTE TOUCHE TOHMATSU, EMERGING MARKETS, Washington, DC

Staff Accountant

Reconciled and maintained various G/L accounts. Reviewed all project-related consultant, subcontractor, and national practice invoices for accuracy and appropriate supporting documentation. Produced and maintained daily cash availability report that identified and tracked sources and uses of funds in checking account. Coded, reviewed, and inputted travel expense reports,

business expense reports, and vendor invoices. Prepared timely and accurate monthly USAID invoices worth \$3M. Reconciled field office advances, monitored cash flow to field offices. Maintained delinquent 90+ balances to less than 10% of total receivable base. Contributed to saving firm \$80K by fiscal year end in interest expenses by reducing our borrowing needs, due to accurate invoicing and timely collection. Posted all A/R receipts and bank deposits to ledger. Researched, responded, and resolved all A/R discrepancies. Assisted with special projects as needed.

ITT EDO Corporation (Formerly Advanced Engineering & Research Associates, AERA), Springfield, VA

Staff Accountant

Maintained delinquent 60+ balances to 10% of total receivable base. Responsible for identifying and solving all problems regarding A/R and reconciling A/R accounts. Prepared timely and accurate monthly government and commercial invoices worth \$1.7M. Assisted with DCAA audits and submittals. Prepared final billings, unbilled analysis, and contract closeouts. Posted all cash receipts and EFT payments to ledger. Collected over \$200K of receivables within one year that were greater than 60+ days past due. Created a efficient, orderly filing system for A/R department. Assisted with compiling Incurred Cost Submission. Interfaced daily with various government agencies, contracts, as well as all levels of management to resolve billing issues. Adjusting entries are prepared as needed.

MCI Worldcom, Arlington, VA

Receivable Analyst

Managed \$12M Corporate National Accounts Receivable base by reducing 60+ balances to department specifications and minimizing write-offs to less than 1% of revenue. Interfaced with Accounts Receivable, Billing, Sales, Business Development, and Legal Group to resolve billing, tariff, and service related issues. Implemented strategies which will enhance MCI's position with the customer as well as resolve issues impacting non-payment situations. Communicated with all levels of management within MCI and the customer's organization to secure repayment and settlement agreements. Reviewed, approved, and processed credit requests from Sales team. Prepared weekly and monthly reporting.

Science Applications International Corporation (SAIC), Mclean VA

Billing Analyst

Prepared and audited large government and commercial contract invoices worth \$10M. The various types of government invoices billed were as follow; CPFF, CPAF, FFP, and T&M. Interacted daily with Contracts Administration, Sales, and DCAA to resolve billing and any service issues. Effectively communicated with all levels of management within SAIC and the customer's organization to secure payments in a timely manner. Prepared monthly journal vouchers to reconcile labor and other direct costs (ode's). Worked closely with project managers to track the financial status of various major multi-million dollar contracts to ensure SAIC maintained within funded budget. Ensured approximately 120 employees conformed to company's time charging policy. Prepared monthly reporting.

EDUCATION:

Howard University, B.B.A - Finance

Roxbury Community College, A.A.S - Accounting

Certified Fraud Examiner (CFE)

Certified Financial Crime Specialist (CFCS)

COMPUTER SKILLS:

- Proficient in the following computer applications and operating systems:
Windows XP, Excel, MS Word, SAP, Costpoint, Qlikview, QuickBooks Premier 2024, QuickBooks (ProAdvisor), iRAPT (WAWF), PRISM, DAI, Pay.gov, ChatGPT 4.0, Thomson Reuters

VOLUNTEER:

- Board Member- ACFE Washington DC Chapter