

# *Rhonda M. Mitchell*

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## **SUMMARY**

Seasoned professional with over twenty years of experience in accounting and corporate compliance for diverse industries. Problem-solver with expertise in internal auditing, risk management, Sarbanes-Oxley compliance, financial analysis and reporting, general ledger accounting, state and federal compliance regulations, project management, compensation administration, as well as written and verbal communication. Strong technical skills with Microsoft Office Products, Apple Products, numerous accounting and auditing software packages, as well as company-based claims processing platforms and income tax software packages. Proven record of superb customer service, achievement across multiple functions, and exceptional managerial oversight.

## **PROFESSIONAL EXPERIENCE**

### **PASSPORT HEALTH PLAN, INC.,** Louisville, Kentucky

**2012 - Present**

*University Health Plan, d/b/a Passport Health Plan, is a non-profit, community based health plan that service Kentucky's Medicaid and Medicare Special Needs populations.*

#### Internal Audit Director

05/2014 – Present

*Responsible for the oversight of the Internal Audit function that performs financial, strategic, compliance and operational audits to review and assess the efficiency and effectiveness of Company's systems, programs and procedures; and champions the Enterprise Risk Management program.*

- Ensures financial, strategic, compliance and operational audits are performed to review and assess the efficiency and effectiveness of internal controls throughout Passport Health Plan and its subcontractors.
- Provides for the independence of the internal audit function; the Internal Audit Director, also considered the Chief Audit Executive, reports administratively to the Chief Financial Officer and functionally to the Audit Committee of the Board of Directors.
- Conducts an assessment on the adequacy and effectiveness of Passport's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work.
- Reports significant issues related to the processes for controlling the activities of Passport and its affiliates, including potential improvements to those processes, and provide information concerning such issues through resolution.
- Oversees the organization's annual internal audit planning process.
- Coordinates audit work for Internal Auditors and provides training for new auditors.
- Establishes the scope of work necessary to meet audit objectives. Determines records and/or activities to analyze, and the extent of tests to apply.
- Prepares detailed reports of findings and develops solid recommendations and alternative solutions to issues identified during the audit.
- Coordinates the execution of the Model Audit Rule Program and the Own Risk and Solvency Assessment.
- Facilitates the implementation and ongoing execution of the Enterprise Risk Management Program.
- Coordinates the communication of Enterprise Risk Management methodologies, tools and techniques with the Passport staff.
- Maintains and refines the Enterprise Risk Management Framework, and evidence to support its effectiveness.
- Oversees enterprise-wide risk reporting and dashboards that are available to business areas and management.

#### Internal Audit Manager

12/2011 – 05/2014

*Designed, developed, and implemented the Internal Audit Function for Passport Health Plan and implemented the Model Audit Rule Program.*

- Established the scope of work necessary to meet audit objectives. Determines records and/or activities to analyze, and the extent of tests to apply.
- Coordinated with and provide oversight of other control and monitoring activities (risk management, compliance, security, legal, ethics, environmental, external audit).
- Reported significant issues related to the processes for controlling the activities of PHP and its affiliates, including potential improvements to those processes, and provide information concerning such issues through resolution.
- Provided information periodically on the status and results of the annual audit plan and the sufficiency of audit resources.

**HUMANA, INC.**, Louisville, Kentucky

**2005 - 2011**

*Humana, Inc. is a fortune 100 company and one of the nation's largest publicly traded health benefits companies that provides innovative healthcare solutions to employer groups, government-sponsored plans and individual consumers.*

Compliance Manager, CMS Contract Management Unit

05/2010 – 12/2011

*Communicates statutes and regulations released by the Centers for Medicare and Medicaid Services to Senior Products functional areas to ensure compliance with federal requirements.*

- Lead a team of eight Implementation Advisors responsible for working with functional areas to assess and implement new and revised guidance from federal regulatory agencies
- Managed the central repository of evidence collected during implementation activities
- Initiates, manages, and tracks corrective actions necessary to ensure compliance with Medicare requirements
- Participated in external audits conducted by state and federal regulatory agencies
- Developed and maintained key relationships with corporate and industry leaders
- Liaison between business areas and Corporate Compliance functions
- Reported department activity metrics to senior leadership monthly
- Trained new associates and completes regular performance evaluations for team associates
- Facilitated external consulting engagements including Deloitte, EY, and external legal counsel

Internal Audit Consulting Manager

07/2007 – 05/2010

*Provides independent, objective assurance, consulting and business advisory services that evaluate the effectiveness of risk management, control, and governance processes.*

- Lead auditor for the Senior Products business segment and Corporate Compliance functions, including Medicare, Medicaid, financial reporting and IT general controls reviews in compliance with the Sarbanes Oxley Act of 2002
- Coordinated and managed execution of internal audit engagements for 4-6 associates, including internal fraud investigations and attorney assisted reviews
- Reviewed and analyzed processes, documentation, and data to identify gaps in the effectiveness of Humana's governance, risk management and control environment
- Provided updates to the Audit Committee of the Board of Directors and Chief Compliance Officer
- Developed and maintained key relationships with business segment and corporate leaders
- Facilitated external audits from the Department of Insurance, Office of Inspector General, Centers for Medicare and Medicaid Services, and various external audit teams including PwC and EY
- Developed annual audit plan for universe of over 75 business areas and determined when to update plan throughout the year due to management requests and changes in risk assessments
- Facilitated risk assessment discussions regarding strategic, financial, operational, and compliance components as part of the CEO's enterprise risk management initiative
- Reported verbally and in written format, with management of operational and/or corporate functional areas on engagement status and results
- Provided recommendations to resolve audit findings by improving effectiveness and efficiency of business processes
- Completed quarterly and annual performance evaluations for team of associates

Senior Internal Audit Consultant

08/2005 – 07/2007

- Reviewed and analyzed processes, documentation, and data to identify gaps in the effectiveness and efficiencies of operational processes
- Coordinated and managed execution of the annual audit plan to meet milestone expectations
- Completed annual Sarbanes Oxley testing of key financial controls
- Developed audit objectives to ensure adequacy and minimize increased engagement scope
- Reported verbally and in written format, with management of operational and/or corporate functional areas on engagement status and results
- Provided recommendations to improve the efficiency and effectiveness of business processes

**ACCENT MARKETING SERVICES, LLC**, Jeffersonville, Indiana**2004 – 2005**

*Accent Marketing is a customer relationship management provider that specializes in call center and direct mailing operations. ACCENT's six national and two international locations provide customer service for major companies such as Sprint, IBM, and Maytag.*

Manager of Corporate Compliance

04/2004 – 07/2005

*Primarily responsible for auditing and documenting corporate and financial controls for key business processes and procedures, including Information Technology.*

- Reviewed compliance with Sarbanes-Oxley Act of 2002, GAAP, Department of Labor regulations, Do Not Call legislation, and other legal and regulatory agencies by continuously monitoring control environment and company activities
- Developed and documented recommendations for improved, consistent corporate processes
- Reported findings and recommendations to senior management, executive staff, and Board of Directors
- Interpreted and analyzed new and changing state and federal regulatory requirements
- Facilitated Department of Labor reviews and coordinated corrective action plans
- Presented Sarbanes-Oxley seminars to educate management staff of required compliance regulations
- Coordinated with Implementation Team to insure new processes are compliant with company policy and regulatory requirements
- Designed and implemented Standard Operating Procedure format for corporate processes

**FARM CREDIT SERVICES OF MID-AMERICA**, Louisville, Kentucky**1998 – 2004**

*FCS is a \$7 billion financial cooperative that provides lending and other financial services to farmers and residents of rural communities in Indiana, Kentucky, Ohio, and Tennessee. The association is part of the National Farm Credit System.*

Internal Auditor - Financial Operations

02/2001 – 04/2004

*Conducted internal audits for all central office departments and over 150 field office branches. Initiated and implemented new audit program criteria for internal financial operations.*

- Prepared individual audit reports as assigned
- Evaluated accuracy of association financial records in accordance with GAAP
- Reported findings to senior management and Board of Directors
- Implemented monitoring and control practices in compliance with Sarbanes-Oxley Act
- Conducted special reviews and fraud investigations
- Conducted annual association internal control and risk assessment

Senior Loan Accountant

03/1999 – 02/2001

*Reported to Director of Accounting Services, supervised 1-5 employees during their 12-month training process, analyzed complex accounting requests and reconciled loan related accounts.*

- Structured and implemented department training process
- Reconciled accounts payable batches to general ledger
- Developed and maintained departmental new key processes and procedures manual
- Reviewed posted accounting entries for accuracy and completeness
- Conducted variance analysis and reported findings to management
- Answered accounting hotline several days per week

Loan Accounting Specialist

03/1998 – 03/1999

*Staff accountant responsible for preparing journal entries to correct loan balances, billings and histories, making complex calculations, and providing technical support to field office staff on accounting issues.*

- Analyzed field office accounting requests
- Booked new loans
- Answered accounting hotline five days a week, while maintaining other accounting duties
- Facilitated team meetings and identified issues for discussion

**METHODIST ALLIANCE HEALTH SERVICES, INC.**, Memphis, Tennessee**1997 - 1998**

*Leading healthcare system in the Tennessee area, the Alliance agencies include Home Care, Hospice, Private Duty, Home Medical Equipment, and Infusion Services.*

Accountant II

07/1997 – 03/1998

*Primary responsibilities included generating detailed monthly financial statements in accordance with GAAP, preparing monthly account and bank reconciliation's and assisting with budget preparation.*

- Prepared and posted monthly general journal entries
- Monthly preparation of 3-month cash forecast and budget variance analysis
- Approved accounts payable disbursements
- Compiled quarterly tax returns for 3 divisions of the company
- Maintained fixed assets spreadsheet and depreciation schedules
- Reviewed and maintained purchase orders
- Prepared annual 1099s for appropriate vendors

**ACCOUNTEMPS, Memphis, Tennessee**

**1997**

First Family Financial Services Assistant Manager

06/1997 – 07/1997

*Processed and approved loan applications, analyzed branch delinquency reports, prepared mortgage loan proposals, placed collection calls, and conducted on-site property appraisals.*

LEDIC Management and SPL Corporation Property Accountant

04/1997 – 06/1997

*Generated detailed monthly financial statements for 20 properties. Reconciled general ledger and bank accounts, audited accounts receivable aging, approved accounts payable distributions, and collaborated with various levels of management.*

**FARM CREDIT SERVICES OF MID-AMERICA, Louisville, Kentucky**

**1996 - 1997**

*FCS is a \$7 billion financial cooperative that provides lending and other financial services to farmers and residents of rural communities in Indiana, Kentucky, Ohio, and Tennessee. The association is part of the National Farm Credit System.*

Loan Accountant

05/1996 – 04/1997

*Prepared accounting entries involving complex calculations and transactions and provided technical support to field office staff on accounting issues.*

**KWH ACCOUNTING AND TAX SERVICES, INC., Louisville, Kentucky**

**1993 – 1995**

*Louisville area accounting firm that specializes in individual and corporate tax preparation, small business bookkeeping and payroll, and financial statement compilation.*

Accounting Assistant

12/1993 – 09/1995

*Prepared individual income tax returns, quarterly payroll tax returns, and weekly payroll for several small businesses.*

- Compiled monthly and weekly financial statements
- Reconciled bank statements and balance sheet accounts
- Prepared corporate 1099s and W2s annually
- Assisted with contract preparation and negotiations for clients
- Worked with cash receipts, cash disbursements, and general ledger journals in accordance with GAAP

**EDUCATION**

Bachelor of Science in Business Administration, Accounting Major  
University of Louisville - Louisville, Kentucky - May, 1996

**AFFILIATIONS AND CERTIFICATIONS**

Registered Internal Revenue Service Tax Preparer  
Certified Internal Auditor Exam Candidate (2 of 4 complete)  
Center for Non-Profit Excellence Member

Health Care Compliance Association Member  
Institute of Internal Auditors Member  
Association of Certified Fraud Examiners Member