

# JAN TAO

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## SUMMARY OF QUALIFICATIONS

Results oriented Auditor with an outstanding 20 year career working for the government and private corporations. Experienced in conducting independent internal audits and uncovering fraud. Demonstrated effective teaching, leadership, interpersonal and negotiation skills. Directed high quality and strong impact, fraud and special investigations as an administrator, team leader, and manager working with the cable, forest service, gas and electric utility industries. Experienced researcher and robust project manager with effective written and presentations skills. Developed in depth knowledge of applicable, federal, state, and local laws, regulation and compliance requirements in specialized areas according to accounting principles and auditing standards. Demonstrated ability to improve the effectiveness and efficiency of business organizations and perform risk management and benchmarking. Created audit reports and effectively discussed findings with senior management.

## ACCOMPLISHMENTS

- At Pacific Gas & Electric investigated utility gas procurement practices and found \$600-800 million dollars in irregularities. Reorganized utility's gas business unit and revised procurement practices and policies.
- At USDA-Forest Service, identified over \$15 million dollars of debt due the U.S Treasury. Recommended revisions to general and application controls for the USDA Food Nutrition Services as well as other programs.
- At Federal Energy Regulatory Commission recommendations led to \$68 million dollar adjustment to the utility's rate base and stock holder's equity accounts.
- Disallowed allowance of \$8 million dollars of capitalized interest on utilities, nuclear fuel inventories. Findings resulted in a revision of the Commission's Uniform System Account and ratemaking for accounting and reporting nuclear fuel inventory.

## CAREER HISTORY

### Government Work

03/02-Present

#### Senior Auditor

*FCC- Enforcement Bureau- Investigations and Hearings (IHD)*

Washington, DC 20554

- As Lead Auditor planned, directed and evaluated the performance of a team of auditors who examined outside auditing firms.
- Developed advanced knowledge of the Commission's Federal regulations as well as the FCC's ratemaking methods, concepts and cost methods, separation orders, affiliate transaction rulings, governing jurisdictional and non-jurisdictional telecommunication carriers as well as compliance related polices and procedures.
- Developed audit objectives, directed further investigations and follow up action. Discussed findings with agency management officials and independent external accountants.

06/94-3/02

#### Senior Auditor

*FCC – Cable Services Bureau-Financial Analysis & Compliance Division,*

Washington, DC 20554

- Served on a team of professionals assisting multiple service operators.

(MSO's) and Jurisdictional cable rates. Researched Congressional Acts as well as cost and price-cap orders, rate filings and ratemaking methodologies.

- Provided guidance and technical advice to team members. Planned, directed and conducted systematic examinations and analyses of cable operator's cost of service and benchmark rate filings. Analysis resulted in corrective action leading to over \$1 million dollars in refunds to cable subscribers.

09/91-06/94

**Auditor**

*U.S. Department of Agriculture, San Francisco, CA 94107*

- As a Senior Auditor, planned, led and supervised the daily performance of complex audits and reviews performed by a team of auditors in the areas of financial, operational, compliance, business processes and fraud issues. Performed survey and audit assignments involving management and financial statements, program audits, management controls information systems and contract administration conducted in accordance with GAO audits and reporting standards.
- Investigated OMB circulars, federal laws and regulations. Assessed the impact laws on risk assessment. Directed ranking according to audit objectives and plans. Established budgets and provided technical accounting and adherence to OIG policies, procedures and Government Auditing Standards.
- Acted as Auditing Supervisor and represented the Regional Inspector General at meetings and at entrance and exit conferences. Discussed findings and recommendations with regional Inspector General and agency officials. Wrote audit reports containing findings and recommendations. Developed regional long range audit plans and goals. Served as lead auditor on quality reviews in compliance with OIG auditing and accounting standards.

06/91-09/91

**Auditor**

*US Department of Agriculture- National Forrest Service*

*San Francisco, CA 94107*

- In charge of a newly formed department. Implemented long range audits and long term goals. Performed risk assessment and ranked federal programs according to their priority.

**Corporate Work**

**Internal Auditor/ Technical Regulatory Specialist**

Pacific Gas & Electric Company

- Excellent project management skills that allowed audit team members to continually improve their value to the company. Planned, coordinated and managed team involvement related to the execution of financial, operational and regulatory compliance contracts, information systems and audits for multimillion utility operations. Reorganized the utility's gas business unit as well as revised the utility's procurement practices and policies.
- Worked involved highly controversial, complex issues for all phases of operations. Performed risk assessments. Conducted independent reviews of accountant's papers. Established budgets and provided technical advice and made audit recommendations. Identified regulatory concepts and policy accounting issues and financial reporting deficiencies.
- As a Technical Regulatory Specialist, provided advice to senior IAD investigators and auditors. Interviewed of key utility executives, gas brokers and marketers. Developed an investigative strategy. Internal investigation led to significant refunds to residential customers.

07-87- 07/88

**Senior Auditor**

*Cajun Electric Power Cooperative, Inc.*, Baton Rouge, Louisiana 79753

- Worked on cooperative loan covenants with the USDA-Rural Electrification loan fund programs. Researched federal regulations laws, directives, REA Uniform System of Accounts, federal program requirements. Performed risk assessment and ranked loan funds and alternative findings and made recommendations for corrective action. Assigned work to the auditing team. Wrote reports and presented findings to Internal Audit Director and IAD management, utility executives and independent external accountants.

11/85 – 03/87

**Utility Rate Analyst**

*R.W. Beck & Associates*

1033 La Posada Drive, Austin, Texas 75347

- Served on a team with utility consultants. Revised revenue requirements and tariffs. Worked on regulatory rate making methods and concepts. Provided technical advice on federal and state regulatory laws, FERC's accounting and reporting requirements, cost methods and allocations.
- Planned directed and coordinated a diverse group of accounting professionals in the investigation of investor owned utility books, records and schedules that identified unique rate making and accounting issues. Revised cost allocations and proposed accounting adjustments.

**AWARDS**

Superior Performance Awards – 2004, 2005

Performance Awards 1996-2003

Spot Award, 1995

**EDUCATION &  
TRAINING**

**Bachelor of Science, Accounting**, *Central State University*, June 1975

**Master of Science, Taxation**, *Southeastern University*, June, 1999 GPA 4.0

**Certified Fraud Examiner (CFE)** Texas, 1990

Specialized training seminars include: Audit Standards, Techniques and Concepts, Controls, Fraud Investigations, Fraudulent Financial Statements, Information Systems and Application Controls, Regulatory Ratemaking, Accounting and Reporting, Health Care Fraud, Successful Negotiation Techniques and Technical Report Writing.