

# Michelle G. Begley, CPA

## SKILLS

Financial, Compliance, and Yellow Book Auditing  
Risk Assessment  
Contract and Grant Compliance  
Project Management  
Financial Reporting and Analysis

Budget Preparation  
Governmental Accounting and Budgeting  
Policies and Procedures Development  
Microsoft Office 365  
SAP S/4HANA and Oracle 1Cloud

## WORK EXPERIENCE

Assistant Comptroller (August 2024 – Current)

*City of Jacksonville, Jacksonville, FL*

- Supervises Accounts Payable, Accounts Receivable, and ERP Training functions and staff.
- Participates in conducting thorough pre-audits of all City payment processes, before payment and in the maintenance of audit controls over cash receipts.
- Actively manages the City's lien abatement program and assisted in the update of the existing lien policy. Managed project to transition lien abatement agreements to DocuSign.
- Assists in the continuing implementation, improvement and maintenance of Oracle Fusion ERP.
- Provides oversight during the year-end close, external audit, and preparation of the annual comprehensive financial report (ACFR). Ensures compliance with Generally Accepted Accounting Principles.
- Assists and backs up the City Comptroller in managing the General Accounting Division. Identifies, promotes, and makes recommendations to City Comptroller on opportunities to solve problems and improve the City's accounting processes and procedures.

Director, Internal Audit (October 2023 – June 2024)

*Duval County Public Schools, Jacksonville, FL*

- Planned and coordinated school internal accounts audits (financial, compliance, and student FTE) with external and internal auditors.
- Supervised internal accounts support staff which provided assistance to school bookkeepers.
- Oversaw maintenance/operation of school internal accounts accounting software (KEV) and various on-line platforms (GoFan, Arbiter Pay, Changemaker).

Chief Financial Officer (February 2018 – September 2023)

*Duval County Public Schools, Jacksonville, FL*

- Managed all accounting, budget, payroll, treasury, accounts payable, and charter school accounting functions for the 20th largest school district in the United States with a \$3.5 billion annual budget, 150+ school sites, and 130,000+ students. Ensured compliance with Governmental Accounting Standards Board (GASB) pronouncements.
- Managed the preparation of the Annual Comprehensive Financial Report.
- Presented financial information to various stakeholders (School Board, Superintendent, Cabinet Members, Audit Advisory Committee, Sales Surtax Committee, Jacksonville Civic Council, Bond Rating Agencies, Financial Advisors).
- Oversaw the annual financial, compliance, and federal audits performed by external auditors and the Florida Auditor General.
- Performed financial, compliance, and federal audit finding resolution with grantor agencies.

- Prepared Offering Statement in conjunction with bond counsel, performed all financial responsibilities, and provided financial information to bond ratings agencies/bond underwriters required to issue \$600+ million Certificates of Participation debt issue.
- Improved financial position resulted in a bond rating outlook revision from Negative to Stable.

Executive Director, Board Internal Auditor (November 2008 – January 2018)

*Duval County Public Schools, Jacksonville, FL*

- Conducted performance and financial audits/reviews as directed by the School Board.
- Assisted the Board in the 2012 and 2017 Superintendent Search and in the annual superintendent evaluation.
- Developed the Board Oversight Calendar to summarize various deliverables defined in Board Policies.
- Project manager over selection and implementation of new board agenda software.
- Managed Board Office staff duties (Board meeting schedules and organization, reviewed Board minutes, ensured compliance with Florida Sunshine Law, public records requests).

Accounting Supervisor (January 2007 – November 2008)

*Nassau County Clerk of the Circuit Court, Yulee, FL*

- Served as audit liaison to external auditors for the annual financial and federal audit.
- Prepared the Annual Comprehensive Financial Report for Nassau County (Board of County Commissioners, Clerk of the Circuit Court, Sheriff's Office, Property Appraiser, Tax Collector, and Supervisor of Elections).
- Supervised Board of County Commissioners accounting and landfill, water/sewer, and ambulance billing functions. Prepared financial analysis for bond issues, special assessments, and housing loans.

Accountant III (April 2006 – January 2007)

*Nassau County Clerk of the Circuit Court, Yulee, FL*

- Served as audit liaison to external auditors for the annual financial and federal audit.
- Developed policies and procedures manual for Accounting Department.
- Collaborated with Board of County Commissioners staff regarding financial reporting and accounting entries. • Prepared reconciliations for various financial accounts, researched reconciling items, and prepared required journal entries.

School Accountant (October 2004 – March 2006)

*Providence School, Jacksonville, FL*

- Prepared financial analysis and annual budgets (Preschool, Lower School, Upper School) for Headmaster of Schools.
- Administered annual enrollment process for Lower School and Upper School, including development of tuition contracts, re-enrollment of current students, enrollment of new students, and collection of registration fees and tuition).
- Maintained enrollment contracts and tuition records for 1,200+ students (Pre-K through Grade 12).
- Supervised internal accounts revenue collections.

Various Audit Positions (March 1990 – September 2004)

*Florida Auditor General, Jacksonville, FL*

- Held various positions throughout 14+ year career (Public Accounts Auditor, Senior Auditor I, Senior Auditor II).
- Supervised performance financial, Single Audit, and compliance/operational audits (school districts, University of North Florida, Florida State College at Jacksonville, Florida School of the Deaf and Blind).

Ensured compliance with Generally Accepted Government Auditing Standards (GAGAS). Published reports were provided to the Florida Department of Education and the Florida Legislature.

- Provided on-the-job training for new audit staff.

## **EDUCATION**

Jacksonville University, Jacksonville, FL

- Bachelor of Science, Accounting (May 1989), Magna Cum Laude
- Completed 30 additional hours to become eligible to sit for the Certified Public Accountant examination (August 1989).

## **CERTIFICATION**

- Certified Public Accountant. Passed all parts of the May 1990 Florida CPA examination. Renewed through December 2027.
- Lean Six Sigma White Belt Certification - 2025

## **PROFESSIONAL MEMBERSHIPS/VOLUNTEER EXPERIENCE**

- Member, Government Finance Officers Association (2006 – Current)
- State Representative, Government Finance Officers Association (2012 – 2023)
- Member, Florida Government Finance Officers Association (2006 – Current)
- Member, Florida Government Finance Officers Association, Small Government Committee (2009)
- Member, Florida Government Finance Officers Association, Nominating Committee (2014)
- Secretary, Florida Government Finance Officers Association, First Coast Chapter (2009 – 2020)
- Member, Florida School Finance Officers Association (2021 – 2024)
- Florida Finance Council-Advisory Committee to Florida Department of Education (2019 – 2023)
- Board Member, Trinity Christian Academy (2022 – Current)
- Tuition Setting Committee Member, Trinity Christian Academy (2023 – 2024)