

TAMMY STOGNER, CPA

PROFESSIONAL CONSULTANT



INDUSTRY EXPERIENCE

- Global Life Sciences
- Global Manufacturing

FUNCTIONAL EXPERIENCE

- External Financial Reporting
- Sarbanes-Oxley compliance
- Technical Accounting Research
- Month-End Close Process
- Mergers & Divestitures
 - Equity offerings including IPO and secondary offerings
 - Financing transactions (private and public)
 - Leveraged buyout transaction
- Consolidations
- Project Management
- Fresh Start Accounting
- Fixed Assets Management
- International Shared Services
- Audit coordination and support
- Multi-State Payroll

SYSTEMS EXPERIENCE

- Microsoft Office (Excel, Word, PowerPoint, Outlook)
- SAP
- OneStream
- Oracle
- Hyperion
- AuditBoard
- LeaseQuery

CERTIFICATIONS & EDUCATION

Certified Public Accountant

NC State Board of CPA Examiners
License #22499

Associate in Applied Science, Accounting

Wake Technical College
Raleigh, NC

EXECUTIVE SUMMARY

Tammy is a seasoned accounting professional with over 35 years of experience in financial reporting including SEC reporting, technical accounting research and transactional projects including financing (debt and equity), initial public offerings, acquisitions and divestitures (including a leveraged buy-out transaction). She is a self-motivated independent worker who also enjoys working as a team on complex projects.

RELEVANT EXPERIENCE

- Tammy assisted a publicly traded global manufacturing company with the preparation and review of SEC filings, technical accounting research, an ERP implementation, monthly close activities including journal entries, reconciliations and analytics, and assisting the accounts payable, fixed assets and international accounting teams. She also assisted with the adoption of ASC 842, Leases, including the implementation of a lease accounting software and other special projects as requested.
- Most recently, she returned to the global manufacturing client to serve as Interim Shared Services Controller, responsible for Accounts Payable and Fixed Assets. During this time, she helped the client implement fresh start accounting at emergence from Chapter 11 specific to Fixed Assets, which had been transitioned to a 3rd party in India that led to a control deficiency. Consultant implemented new review procedures and remediated the deficiency in the first six months of the assignment.
- Assisted private equity backed global medical device company with adoption of ASC 842 including compilation of an inventory of leases, analyzing agreements to identify leases including embedded leases, and calculating transition balances. Researched technical accounting and disclosure issues and assisted with the review of financial statements.
- Assisted global clinical research company with management of financial (close-out) reconciliation of projects and tracking of the unbilled and deferred balance sheet positions on a project-by-project basis in both the project's funding currency and operating unit's functional currency. She also assisted with loading opening project-related balances into Oracle including multi-currency projects and various other foreign currency considerations.
- Held various roles increasing in responsibility during her 28+ year career at IQVIA (formerly QuintilesIMS). She managed the preparation of SEC documents including Form 10-Ks and 10-Qs and worked closely with internal and external legal, auditors and management on preparation and filing of other documents with the SEC such as Form 8-Ks, registration statements, proxy statements and Section 16 reporting for management and board members. She researched technical accounting and disclosure issues and was on various special project transaction teams including two initial public offerings, secondary equity offerings, debt issuances (public and private), a leveraged buyout transaction (going private transaction) and numerous acquisition and divestiture transactions. She was also responsible for the corporate consolidation process including translation of functional currencies into USD, intercompany eliminations and the implementation of a global consolidation software. She was responsible for the US payroll (4 states), assisted with the administration of an Employee Stock Ownership Plan, and involved with the monthly close process including the preparation of journal entries and account reconciliations, and processing of accounts payable.
- Prior experience included preparation of financial statements for clients including preparation of bank reconciliations, journal entries, tax related documents including Form 1099s, W-2s, federal and state payroll reports and property tax listings.

PROFESSIONAL CHRONOLOGY

2017 – Present	Professional Consultant <i>Vaco</i>
1997 – 2017 1989 – 1997 1989 – 2017	Sr. Director/Director/Associate Director Financial Manager/Analyst/Coordinator/Associate <i>IQVIA (formerly QuintilesIMS)</i>
1987 – 1989	Staff Accountant <i>Craig A. Adams, CPA PA</i>
1985 – 1987	Paraprofessional <i>Oppenheim, Appel, Dixon & Co.</i>