

PROFILE – TRIMERGECPA FIRM (PRIME)



As the Managing Partner and President of TriMergeCPA, Ms. Geraldine "Gerri" Lazarre, CPA she oversees the firm's corporate governance, system of quality control and contract management and engagement performance. Lazarre started her career with the Audit and Assurance division of PricewaterhouseCoopers (PwC) in Miami, Florida in 1999. Ms. Lazarre has more than 19 years of experience in accounting and assurance services.

For the past 15 years, she has planned, managed and supervised many government financial and compliance audits, grants management, auditing and accounting support.

She has extensive experience in the realm of accounting, audit, taxation, internal control and risk assessment, financial and management consulting and business advisory services. Serves as a concurrent and second review partner for sign off for multiple CPA firms, for government auditees. Her leadership, project management and technical skills add value, accountability and transparency to her work.

Wide variety of experience examining and verification through audits, the proper accounting and approval of pay applications for construction projects, PE and A&E firms with AL Jackson & Company subcontract and prime contract with the City of Opa-locka for South Florida Regional Transportation, CITT and other grantor approved projects.

- TriMerge Consulting Group, P.A., Managing Partner & President – Lead Contract & Project Manager
- Finance Director, CFO, Controller and Budget Administrator Roles
- Manage Temporary Professional Staffing Services
- **Vice Chair, \$830 Million Miracle Bond Program with Jackson Health Systems overseeing Construction, PE, Architect & Design and Equipment Spending**
- **Advisory Board, Miami Parking Authority**
- CPA, Florida, Georgia and the District of Columbia.
- Over 18 years of accounting and financial and compliance audits of government agencies Excellent project, financial and contract management skills
- Registered firm with the Public Company Accounting Oversight Board (PCAOB)
- Leader over firms membership in the Government Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC)
- **Construction Accounting and Auditing Continuing Education, 8 hours**

Education | Professional Qualifications | Affiliations

- Howard University, Washington, DC, BBA, Accounting
- University of Miami, Masters of Science in Taxation
- Certified Public Accountant, State of Florida, Georgia and DC
- America Institute of Certified Public Accountants | Florida Institute of Certified Public Accountants
- Government Finance Officers Association (GFOA)
- Certificate in International Public Sector Accounting Standards (IPASS)
- **FDOT, Construction Management Development Program Trainee**
- **FICPA, Construction Industry Conference Committee Member in Orlando**
- **Vice Chair - \$830 Million Dollar Jackson Miracle Building Bond Program (Jackson Health System)**

Relevant Auditing Experience

- Miami Dade Transit, Compliance Audit (Sub) - 2013
- Basketball Properties, Ltd.(American Airline Arena) – Consulting Project
- CH2M – Internal Control Review and Compliance Assessment of A&E Contract -2016
- **City of Opa-locka, Florida – Accounting & Audit Support (CAFR) – 2017-Present**
- **City of Opa-locka, Florida – Grants Management, Accounting, Compliance and Writing Support Services**
- United States Agency for Development – Financial Review & Compliance Audit (Sub) – 2016
- Center for Disease Control – Financial Review & Compliance Audit (Sub) - 2016
- Broward County Clerk of Courts – Financial & Compliance Audit (Sub)- 2016
- Earling Learning Coalition of Broward County – Financial & Compliance Audit (Sub)
- School Board of Broward County – Single Audit (2nd Tire Sub) - 2006
- City of Oakland Park – Financial & Compliance Audit (Sub)- 2013
- City of Quincy, Financial & Compliance Audit (Sub) -2013

Geraldine "Gerri" Lazarre, CPA - Resume

Financial & Project Management, Financial Accounting & Reporting and Specialty Projects

Employed By – TriMerge Consulting Group · Miami, FL · (305) 940-5344

Role Performed: Finance Director, Budget Administrator, Outsourced Controller/CFO, Partner, Project Manager, Grants Accounting/Manger/Compliance Support, Accounting and Audit Support etc.

Availability for this Contract As agreed and requested for contract period.

Years of Experience Twenty (20) years.

Work Experience

TriMerge Consulting Group, PA, 2003 – Present, *Certified Public Accountants & Consultants – Public Accounting –Partner*, Miami, Florida

- Oversee practice, business and financial management, to include engagement and contract performance for client services. Quality Control Review Partner for Quality Control.
- Function as acting Finance Director and Budget Administrator for local government under financial emergency, supervising staff, Finance Department operations, executing a government wide budget of approximately \$40 million including both the general and enterprise fund, manage grant management, development, accounting and compliance, liaison with the Governor's Designee, prepare a \$50 million capital improvement plan budget for a 5 year period.
- Internal control review, assessment and contract compliance of Miami-Dade County, WASD, PE Contract valued at over \$100 million.
- Overall responsibility for overseeing accounting, audit and tax client engagement and project management, this includes leading and planning engagements, leading and managing teams, recruitment, communication and reporting, review, monitoring and finalizing deliverable.
- Build a shared vision with others to include management team, clients, global partners, vendors and the community; act as the catalyst for organizational change.
- Develop insight into situations and challenges; question conventional approaches; encourage new ideas and innovations; design and implement new and cutting edge programs and processes.
- Manage our outsourced accounting suite of services, where we provide professional staff in the field of accounting and finance to assist with temporary employment, project base and staff augmentation needs. Manage recruiting, human resource, legal, compliance, payroll, taxes and other related matters for professional resource staff.
- Implement, monitor, review and adhere to the firm's quality control policies and procedures; responsible for the firm's participation in the American Institute of CPA's Peer Review Program and admission to the PCAOB.
- Conduct financial, compliance performance audits, accounting, tax and business advisory service engagements representing the following industries: small business, not for profit and governmental, faith-based organizations, entertainment, real estate and construction, high net worth individuals and professional service firms. Client gross income ranging from \$50,000 to over \$100 million in revenues.
- Responsible for managing, designing and developing audit plan and strategy, scheduling, workforce assignment, scope and methodology, approach, review of work papers and documentation, quality control, customized and risk base audit program, procedures and steps, develop and produce reports and communication (i.e. findings, audit report, engagement report, management representation etc.), discuss findings and recommendation with auditee and corrective action and follow up, communicate to management and those charged with governance through presentations, both oral and written.
- Provide accounting and audit support and financial consultation and advisory to clients.

The Siegfried Group, LLP, 2003 – 2004 *Financial & Compliance Consultant*, New York, New York

- Insurance Industry: Project led to the billing of over \$30 million in unidentified revenue associated with total written premium, retained losses, reserves and other administrative cost due from litigated, aged and disputed contracts.
- Promoted relationships with client by attending management meetings with functional leaders and specialist; provided recommendations on improving inefficiencies in risk management and resolving disputes.
- Supervised new associates to assist in their transition to the project; thereby shortening their learning curve while maintaining an effective team environment and enabling a 41% increase in client's efficiency.

Fifteen Asset Management, LLC, 2002-2003

Portfolio Controller (Fifteen Asset Management) Corporate Controller (15 Group) Miami Beach, Florida

- Managed the accounting for two major portfolios to include 14 properties throughout the U.S., responsible for the financial integrity of the financial data, financial analysis of statements.
- Instituted improvements within the payables process to resolve issues related to the duplication of invoices, double payments, and resolving vendor issues for over 500 vendor accounts by developing policies and procedures for the various properties to follow as well as the corporate office in order to submit payment on a timely basis.
- Supervised team ranging from 3-8 members during the transitioning of the accounting function from an external property management company to a newly formed asset management company for 44 residential rental real estate properties.
- Temporarily oversaw the daily operations of the accounting department, notably the accounts payable department. Assist in resolving special projects related to refinancing activities, cash flow management, and other internal and external issues that arise. Researched property titles, resolved lien issues which aided in successfully refinancing the Thurman Interim portfolio.

PricewaterhouseCoopers, LLP, 1999-2001 *Experienced Audit Associate Miami, Florida*

- Conducted financial & compliance audits of a varied client base (i.e. leasing, banking, non-for-profit, healthcare, real estate, retail, distributor, technology, hotel and cruise line industry) with total assets ranging from over \$1 million - \$500 million.
- Assisted in enhancing the effectiveness and efficiency of internal audit and regulatory compliance in banking industry. Report findings of noncompliance, inefficiencies and ineffectiveness of controls. Provided process improvements and recommendations for management review.
- Performed financial statement audit for publicly traded company on the SEC, for an asset-based financing company in commercial equipment leasing industry; company originated, acquired, sold and serviced equipment leases and arranged structured financing in the big ticket, middle market, small ticket and computer and telecommunications segments of the commercial equipment leasing industry.

Education, Licenses and Memberships

Bachelor's in Business Administration in Accounting, Howard University, May 1999

Masters of Science in Taxation, University of Miami, August 2003

Certified Public Accountant: State of Florida, License No.: AC37136, State of Georgia, License No.: CPA032377, District of Columbia, License No.: CPA903994

Member, Florida Institute of Certified Public Accountants (FICPA), American Institute of Certified Public Accountants (AICPA) and Government Finance Officers Association (GFOA),

Training and Clearance

Certificate in Public Sector Accounting Standards, Construction Accounting and Auditing 8 Hours CPE, Construction and Project Management Certificate in 2018, Practice Management 16 Hours CPE, over 120 Hours of CPE in Two Year Reporting Period covering Government, Auditing, Accounting, Tax, Behavioral, Laws & Ethics. Yellow Book Hours. **Federal: SECRET Clearance**