

## Catherine Norgan-Johnson CPA, CFE, CGMA, MS

**Summary** Extensive experience with accounting and auditing in automotive manufacturers, automotive finance lenders, as well as automotive supplier entities. Additionally, held responsible positions for real estate management, food distribution and telephone directory companies.

**Experience** **HR Johnson & Consultants, LLC (08/2019-Present)**  
**Partner**  
Firm contacts with and provides the following services for Automotive Financing Companies:

- Risk Mitigation
- Forensic accounting projects
- Financial statement analysis performed to determine capitalization (non-attestation)
- On-site monitoring of automobile collateral tracking and daily sales and location of existing inventory
- Internal Control analysis

**Garden Design Landscape (02/2020 – 01/2021)**  
**Controller**

Responsibilities included the following:

- Month end reconciliation and close
- Daily cash management
- Oversight of general ledger (A/R & A/P as well as collections & payroll)
- Liaison with external audit firm during annual audits
- Year-end reconciliation and close activities
- Manage, mentor, train & attract accounting staff

**Nissan Motor Acceptance Corporation (05/2013 – 08/2019)**  
**Senior Internal Auditor**  
**(02/2019 – 08/2019)**

Responsibilities included the following:

- Plan and conduct complex financial, operational, and business application audits.
- Develops audit objectives and create audit programs.
- Leads the audit entrance meeting. Develop methods to analyze controls, data and business processes.
- Evaluate threats and vulnerabilities identified during audit.
- Prepares audit reports to document findings and recommendations.
- Collaborate with management to address control deficiencies and develop recommendations for improving controls.
- Present audit findings to management and discuss conclusions and recommendations.

**Senior Dealer Review Auditor  
(05/2013 - 02/2019)**

Determine compliance of lending agreement covenants with Nissan dealerships by performing due diligence reviews of financial statements. Responsibilities included:

- Conduct financial analysis of dealerships with new or existing wholesale accounts.
- Identify undercapitalized and under-performing dealerships that present a potential risk to the company.
- Communicate findings and recommend corrective actions for existing dealers or funding of wholesale credit to new dealers. Conducts on-site analysis (due diligence review) of dealership's detailed financial information to verify accuracy and adherence to generally accepted accounting principles and the company's accounting standards for its wholesale dealers.
- Report findings and comparative analysis of performance to company standards for review by commercial credit and field sales.

**Robert Bosch LLC (04/2008 – 05/2013)  
Financial Controller  
(09/2010 – 05/2013)**

Perform all fiscal activities for North American subsidiary of Aftermarket wholesale distribution Center. Responsibilities include:

- Month end reconciliation and close
- Year-end reconciliation and close; Tax, legal and consolidation reporting
- Monthly collections
- Monthly variance analysis
- Transfer Pricing analysis
- Internal Controls testing & reporting
- Accounts Receivable & Payable
- Treasury Functions
- Cash Flow Management

**Internal Controls Coordinator  
(04/2008 – 09/2010)**

Coordination & testing of the Internal Controls function for all North America companies. Responsible for updating and maintain the company policy for Internal Controls.

- Internal Controls Testing and reporting for Corporate Offices in North America.
- Coordination, Consolidation & Reporting of Internal Controls test results for all companies within North America.
- Development of Power Point Presentation and maintaining discussion of reporting results to Senior Executive Management Team.
- Site Visits for specific audit of Internal Control processes to maintain proper compliance to company policies.
- Interaction with Internal & External Audit Team Members for smooth transition within the Internal Controls testing environment.

**Previous Positions**

Previous positions have included additional internal audit, business analyst, and controller positions within a variety of different industries. Responsibilities included:

- Preparation of budgets.
- Evaluation of business process, presenting corrective action, and implementation.
- Integration of system conversions and updates.

**Education**     **Walsh College** Troy, MI - MS in Corporate Finance  
                  **Southeastern Louisiana University** Hammond, LA - BS in Accounting  
                  **Davenport Educational Systems** - Professor in Accounting related classes

**Certifications** **Certified Public Accountant**  
                      **Certified Fraud Examiner**  
                      **Certified Global Management Accountant**