

NILSA GUERRERO-MAHON, CPA, CFE

Denver, Colorado

nilsamahon@gmail.com Tel. 720 - 255 - 9550

[linkedin.com/in/nilsa-guerrero-mahon](https://www.linkedin.com/in/nilsa-guerrero-mahon)

PROFILE

Senior Executive, financial expert and strategist who has chaired the Audit Committee for NioCorp Developments, LTD since 2017. Experienced working in global and publicly traded companies delivering product and services management and overseeing up to a \$2.4 billion P&L. Extensive background working directly with Audit Committee and Risk Management Committee. Qualified as an "Audit Committee Financial Expert". Certified as an NACD Board Leadership Fellow. Focused on innovation and technology to implement and achieve digital transformation strategy. Decisive business leader who has driven compliance programs throughout large organizations with international operations in multiple jurisdictions including implementation of the Sarbanes Oxley Act. Experienced identifying ESG principles and practices. Multicultural and fully bilingual (English and Spanish). Honoree on the "2018 Directors to Watch List" published by the Directors & Boards Journal.

Board of Directors responsibilities include:

- Chair of the Board
- Chair of the Audit Committee
- Chair of Strategy Committee
- Regulatory Compliance Committee
- Nomination and Governance Committee
- CEO Search and Succession Planning Committees

BOARD EXPERIENCE

FINGOAL, INC.

2019 - Present

Fintech company building AI tools for banks, credit unions and fintech developers.

Member, Advisory Board

STATE OF COLORADO DIVISION OF SECURITIES, Denver, CO

2019 - Present

Division of the Colorado Department of Regulatory Agencies

The mission of the Division of Securities is to protect investors and maintain confidence in the securities market.

Chair, Board of Directors

Major responsibilities include: advising the Securities Commissioner in connection with his duties including, but not limited to, the creation of rules, issuance of orders, formulation of policies, setting of fees and other issues affecting securities regulation in Colorado.

NIOCORP DEVELOPMENTS, LTD, Centennial, CO

2017 - Present

Mining company publicly traded in Canada and the United States. It is currently developing North America's only niobium, scandium, and titanium project.

Member, Board of Directors and Chair, Audit Committee

Major responsibilities include: oversight of the SEDAR and SEC's public reporting, internal controls, policies, performance of independent auditors and evaluation of the capital structure and financing alternatives.

CENTURA HEALTH MOUNTAINS AND NORTH DENVER OPERATING GROUP, Denver, CO

2016 - 2019

Health system of 6 hospitals including St. Anthony Hospital and the largest division (\$1.5B), in the Centura Health Care System of 17 hospitals and 14 affiliate hospitals.

Vice Chair, Board of Directors

Major responsibilities include: oversight of the hospitals' financial policies, strategies, capital expenditures, patient safety, quality of care provided, regulatory compliance, and approval of credentials and privileges of physicians including on-going assessment of performance.

ST. ANTHONY HOSPITAL, Lakewood, CO 2014 - 2016
 National award-winning Level 1 Trauma Center with a budget of \$500M in the Centura Health Care System.
Vice Chair, Board of Directors and Chair, Strategy Committee
 Major responsibilities included: oversight of the hospital's financial policies, strategies, capital expenditures, patient safety, quality of care provided, regulatory compliance, and approval of credentials and privileges of physicians including on-going assessment of performance.

STATE OF COLORADO FINANCIAL SERVICES COMMISSION, Denver, CO 2009 - 2017
 Division of the Colorado Department of Regulatory Agencies
Member, Board of Directors
 Major responsibilities included: examination and supervision of state-chartered Credit Unions, state-chartered Savings and Loan Associations, administration and enforcement of the Savings and Loan Public Deposit Protection Act, and regulation of financial activities of Life Care Institutions.

OTHER BOARD SERVICE

MICROSOFT'S COUNCIL FOR DIGITAL GOOD, Redmond, WA 2017 - 2019
 Mission is to advance digital civility, safer online interactions and Microsoft's youth-focused policy agenda.
Advisor

BOOMTOWN ACCELERATOR, Boulder, CO 2017 - Present
 Innovative and effective technology startup accelerator.
Mentor

DANIELS FUND, Denver, CO 2011 - Present
 The largest foundation in the Rocky Mountain area.
Member, Scholarship Awards Committee

COLORADO MATHEMATICS, ENGINEERING & SCIENCE ACHIEVEMENT, Denver, CO 2009 - 2013
 Encourages minority and female students to prepare for a STEM college education.
Treasurer, Board of Trustees

PROFESSIONAL EXPERIENCE

NG MAHON BUSINESS CONSULTING, LLC, Denver, CO 2008 - Present
Principal
 Provides consulting services to domestic and international corporations in the technology, financial services, energy, import/export, retail, non-profit, and government sectors. Areas of expertise include: ethics and compliance, internal controls, policies, procedures, and corporate governance; financial fraud prevention and detection; liaison with internal and external auditors; statutory compliance in foreign countries; negotiation of contracts with foreign and domestic services providers; corporate finance, and accounting. Clients include: Crocs Inc., Copan Systems, and Friendship Bridge among others.

MICROSOFT CORPORATION, Redmond, WA 2004 - 2007
 The world's largest provider of software development, services, and devices.
Global Services Controller, 2005 - 2007
Global Services Controls and Compliance Manager, 2004 - 2006

- Led corporate finance activities for Global Services with revenues of \$2.4B. Provided strategic leadership in all areas related to ethics, compliance, internal controls, corporate governance, and process excellence. Established and led the Controls and Compliance Team for the Global Services organization. Successfully managed the SOX implementation project for seven countries.
- Partnered with the Global Services Leadership Team to develop business strategy and implement compliance framework. Led forecast and budget planning and development as well as financial statements re-statements processes.
- Implemented significant process improvements to ensure accuracy and efficiency of the financial reporting and analysis. Selected as a member of the Microsoft Exceptional Potential (EXPO) Leadership Program.

RESOURCES GLOBAL PROFESSIONALS, Denver, CO

2003 - 2004

A Professional Services Firm.

Team Leader Sarbanes-Oxley Compliance

Managed SOX 404 implementation projects for Tyco International's Health Care, Environmental, and Industrial Divisions in Mexico and the United States. Worked closely with Audit Committees to ensure Sarbanes Oxley Act requirements were met.

ARTHUR ANDERSEN, LLP, Denver, CO

1999 - 2002

A "Big Five" Public Accounting Firm.

Senior Manager - Business Consulting Services

Managed Business Process Outsourcing and Audit teams in a wide range of business consulting, finance, and accounting projects for clients in the energy, mining, technology, telecommunications, manufacturing, project management, and retail / wholesale industries as well as the United States Government.

- Served as an interim CFO and Controller for various corporations.
- Led teams during SEC investigations.

STORAGE TEST SOLUTIONS, INC., Lafayette, CO

1997 - 1999

A Software Developer and Hardware Manufacturer.

Chief Financial Officer

Established business structures and managed international offices operating in Europe, South East Asia, and Latin America. Trained teams in each country and established uniform procedures to align with business objectives and strategy as well as statutory compliance. Developed strategic tax planning based on domestic and international tax laws.

GCS, INC, ROBERT HALF, and CONCEPTOS, INC., Denver, CO and Puerto Rico (P.R.)

1988 - 1997

Public Accounting and Controller Positions**PROFESSIONAL AFFILIATIONS**

- Women Corporate Directors, Chair, Puerto Rico Chapter
- National Association of Corporate Directors
- Latinos Corporate Directors Association
- American Institute of Certified Public Accountants
- Colorado Society of Certified Public Accountants
- Association of Certified Fraud Examiners
- Microsoft Alumni Network
- Arthur Andersen Alumni Association

CERTIFICATIONS

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- NACD Cyber Risk Oversight Program - Computer Emergency Response Team (CERT) Certificate (in progress)
- AICPA - Cybersecurity - System and Organization Controls (SOC)
- NACD Board Leadership Fellow

EDUCATION

- **Executive MBA, DANIELS COLLEGE OF BUSINESS, UNIVERSITY OF DENVER, Denver, CO**
- **BS, Business Administration: Accounting, INTERAMERICAN UNIVERSITY, San Juan, P.R.**
- **Associate Degree: Computer Science, ELECTRONIC DATA PROCESSING COLLEGE, San Juan, P.R.**

TEACHING**Adjunct Professor, UNIVERSITY OF DENVER, Denver, CO**

2011 - 2017

Taught courses in Ethics and Compliance, Financial Management, and Leadership.