

NILSA GUERRERO-MAHON, CPA, CFE

PROFILE

Senior Executive, financial expert and strategist who has served on Board of Directors of three business oriented organizations. Experienced working in global and publicly traded companies delivering product and services management and oversaw 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". 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. Multicultural and fully bilingual (English and Spanish). Board of Directors responsibilities include:

- Chair of Strategy Committee
- Vice Chair of the Board
- Nominating Committee
- CEO Search Committee
- CEO Succession Planning
- Regulatory Compliance Committee

BOARD SERVICE AT BUSINESS ORIENTED ENTITIES

CENTURA HEALTH MOUNTAINS AND NORTH DENVER OPERATING GROUP, Denver, CO 2016 - Present
Consolidated group of 6 hospitals including St. Anthony Hospital and the largest division (\$1.5B), in the Centura Health Care System of 17 hospitals and 12 affiliate hospitals.

Vice Chair, Board of Directors

Major responsibilities include: 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.

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

2009 - Present

DIVISION OF THE COLORADO DEPARTMENT OF REGULATORY AGENCIES, Denver, CO

Member, Board of Directors

Statutory responsibilities include: 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 - Present

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.
Lead Mentor

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

CENTER FOR THE ADVANCEMENT OF BUSINESS LEADERSHIP AND ENTREPRENEURSHIP FOR WOMEN (ABLE), UNIVERSITY OF DENVER, Denver, CO 2010 - 2013
 Provides women with the critical information and resources needed to move their businesses from a start-up stage to the next level.
Member, Founders Committee

COLORADO MATHEMATICS, ENGINEERING & SCIENCE ACHIEVEMENT, Denver, CO 2009 - 2013
 Encourages minority and female students to prepare for a college education and to major in mathematics, engineering or science.
Treasurer, Board of Directors

PROFESSIONAL EXPERIENCE

NG MAHON BUSINESS CONSULTING, LLC, Denver, CO 2008 - Present
 Provides consulting services to domestic and international corporations in the technology, energy, manufacturing, 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.
Principal

- Developed procedures to record related party transactions. These procedures were used as a model with 15 subsidiaries of an international energy company to ensure compliance with United States GAAP and the Securities and Exchange Commission (SEC) regulations.
- Conducted final evaluation of due diligence procedures and documentation for the acquisition of a mining company in Mexico.
- Oversaw implementation of the 2013-Updated Committee of Sponsoring Organizations (COSO) Framework, including evaluation of entity level controls related to the Audit Committee and Senior Management functions.
- Delivered compliance, fraud, corporate finance, and accounting services as well as implementation of financial systems for clients including: Crocs Inc., Copan Systems, and Friendship Bridge among others.
- Provided forensic accounting and expert witness services for the United States Department of Justice.

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

Partnered with the Global Services Leadership Team to develop business strategy and implement compliance framework. Managed the internal controls system and corporate finance activities for Global Services with revenues of \$2.4B.

Leadership and Strategy

- Provided strategic leadership in all areas related to ethics, compliance, internal controls, corporate governance, and process excellence, as a member of the Controls and Compliance Team for the Sales, Marketing, and Services organizations. Established and led the Controls and Compliance Team for the Global Services organization.
- Designed and established Ethics & Compliance Council comprised of senior management, legal, and HR representatives.

- Spearheaded the development and implementation of an ethics and compliance framework including Global Services processes to enforce and monitor contract and policy compliance.
- Successfully managed the SOX implementation project for seven countries. Specific components included: documentation of end-to-end processes, CFO certification, Audit Committee disclosures, risk assessments, segregation of duties analysis, and management of the Risk Assessment tool.
- Directed the implementation of a compliance initiative to monitor internal controls effectiveness.
- Developed, implemented, updated, and communicated policies including an ethics and compliance training program for management, operations, and sales teams; delivered training to over 8,000 people worldwide.
- Selected as a member of the Microsoft Exceptional Potential (EXPO) Leadership Program.

Administration and Operations

- Implemented significant process improvements to ensure financial reporting and analysis exceeded Business Partners' expectations.
 - Streamlined financial reporting and analysis processes for the corporate organization by decreasing monthly reports from 35 to six.
 - Decreased forecast and analysis process time from 10 to five days by identifying and implementing changes to the forecast tool and allocation process.
- Led forecast and budget planning, development, and re-statements processes. Managed hierarchy and allocation rules within SAP.
- Directed monthly financial close, reporting, and analysis as well as business intelligence reports and balanced scorecard, the results of which were presented to senior management.
- Partnered with legal teams to investigate fraud cases and served as liaison with internal and external auditors.
- Conducted operations and ethics/compliance audits of subsidiaries. Presented significant findings to Audit Committee members.
- Oversaw audit of volume licensing and services agreements to monitor compliance and revenue recognition.

RESOURCES GLOBAL PROFESSIONALS, Denver, CO

2003 - 2004

A Professional Services Firm.

Team Leader Sarbanes-Oxley Compliance

- Managed SOX 404 implementation projects including the documentation and audit of business processes to identify and test the internal controls 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, technology, telecommunications, manufacturing, project management, and wholesale industries as well as the United States Government.

- Served as an interim CFO and Controller for various corporations. Managed financial reviews using forensic accounting techniques. Developed financial structures for start-up companies to ensure alignment with business strategies. Worked and collaborated with multiple Audit Committees and Advisory Boards.
- Led process reengineering and benchmarking projects for subsidiaries acquired by clients. Performed process reengineering and best practices analyses for Government clients.
- Performed analysis of synergies and developed post-merger cash flow projections and integration plans for clients' M&A.
- Worked with the Audit Committee and managed a 20-member team conducting a forensic accounting review to meet requirements of an SEC investigation. Completed project two weeks prior to the deadline.

STORAGE TEST SOLUTIONS, INC., Lafayette, CO 1997 - 1999
A Software Developer and Hardware Manufacturer.

Chief Financial Officer

Recruited as a member of the executive management team to develop and manage the operations of the finance, sales, and business divisions for corporate headquarters and international offices.

- Worked with the CEO and Advisory Board to develop the strategic plan to manage growth.
- 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.
 - Traveled to Asian countries to establish business structures for five country international offices. Hired accountants, engineers, and legal services for each country. Recruited, trained, and managed domestic and international services and finance teams.
- Developed strategic tax planning based on domestic and international tax laws.

GONZALES CONSULTING SERVICES, INC., Denver, CO 1994 - 1998
An accounting and business consulting firm primarily serving asset management, government, and non-profit organizations.

Controller & Auditor

- Managed public accounting engagements and audits for clients including: Lowry Redevelopment Authority, Stapleton Development Corporation, U.S. Department of Housing and Urban Development, and Colorado State Government. Experienced working with Defense Contract Audit Agency's auditors.

ROBERT HALF & ACCOUNTEMPS, Denver, CO 1993 - 1994
Financial Auditor

CONCEPTOS, INC., San Juan, P.R. 1988 - 1992
Import/Export, Wholesale
General Manager/Controller

PROFESSIONAL AFFILIATIONS

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

EDUCATION AND TEACHING

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.

Adjunct Professor, UNIVERSITY OF DENVER, Denver, CO 2011 - Present
Teach courses in Ethics and Compliance, Financial Management, Leadership, and Entrepreneurship to undergraduates.

Languages

Bilingual - English and Spanish, Proficient - Portuguese and Italian