

Norman C. Bouwie III, CPA

Director of Internal Audit

Financial Guidance | Project Management | Performance Assessments

Versatile leader with more than 19 years of experience in corporate finance, budgeting and forecasting, and expense management. Proven record of consulting with C-suite executives on operational strategy, performance metrics, investment opportunities, and sales guidance. Expertise in cross-functional collaborating, identifying process improvements and assisting teams with implementing changes to grow profitability and market share. Demonstrated history of integrating brand standards into financial plans, ensuring that all operations and polices are aligned with corporate vision and values. Proficient in MS Office, REM, Professional Data Solutions, Inc. (PDI), and Executive Viewer.

- Financial Oversight
- Accounting Principles
- KPI Development
- SKU Rationalization Process
- Executive Guidance & Consulting
- Strategic & Operational Planning
- Stakeholder Communications
- Cross-Functional Collaboration
- Financial Reporting & Analysis
- Audit & Assessment Processes
- Technology Integration
- ROI Evaluations

PROFESSIONAL EXPERIENCE

SORTA Metro Cincinnati, OH

2022 – Present

Director of Internal Audit (2022-Present)

Manage the Internal Audit staff and performed audits of the organization's financial and information systems, assessing compliance with applicable standards and guidelines and sufficiency of internal controls

- Performed risk assessments to gain an understanding of how internal controls were functioning with all business processes in the company.
- Developed and executed an internal audit plan and reported to management and the Finance Committee findings and recommendations.
- Worked with external auditors to support their understanding and testing of internal controls.

Kroger Cincinnati, OH

2019 – 2022

Labor Cost Manager (2019-2022)

Manage the Labor Contract Analyst staff and the process to cost union collective bargaining agreements, including forecasting labor expenses and savings. Researched, compiled and analyzed data from various areas in the organization to aid in estimating future cost.

- Coordinated with the Senior Manager of Labor Costing on the development, maintenance and continuous improvement of the costing models, templates, team resources and process standards.
- Coached direct reports, mentored them in the performance of their duties and aided those assigned to complex projects.
- Provided financial insights to the Labor relations negotiators so that informed decisions can be made related to company and union contract proposals.

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Fifth Third Bank Cincinnati, OH

2018 – 2019

Senior Financial Auditor II (2018-2019)

Managed audit processes, including schedule development and staff performance reviews upon completion of audits. Committed to improving the control environment and business performance through independent and regular assessments of business processes, risk, management activities and information systems throughout the Bank. Analyzed various areas of operations during audits, using information to determine accuracy of financial records and data, as well as to guide improvements and changes within the organization. Conducted large and complex financial, operational and compliance audits for various lines of business within the Bancorp.

- Developed audit scope and objectives, risk and control assessments, work programs, and other deliverables of audit work.
- Ensured execution of all audit activities in the planning, testing, reporting and wrap up phases are in compliance with Fifth Third's standards and within the timeframes to support department metrics.
- Demonstrated knowledge of risk and control concepts and industry trends to identify control recommendations and process improvement ideas.

KROGER/EG RETAIL (AMERICA), LLC, Cincinnati, OH

2007 – 2018

Corporate Rebate & Special Projects Manager – Kroger C-Stores & Small Format (2016-2018)

Directed financial performance for division, including introducing policies, identifying process improvements, and assessing accuracy of financial data. Created budgets and forecasts. Designed databases to track vendor funds, focusing on improving accrual, invoicing, and collection procedures. Prepared ad hoc reports and financial statements, distributing information to operational leadership to guide decision-making. Conducted analysis on various functions to support cross-functional teams.

- Managed project to centralize vendor promotional accounting procedures and rebate process, resulting in recovery of more than \$1.5 million.
- Served as Consultant and Interim CFO for Turkey Hill Minit Mart, coaching Division CFO and Controller upon hire.
- Built vendor database from ground up, as well as designed related invoices and automated functions.
- Retained after organizational sale to EG Retail (America), LLC.

Controller – Kwik Shop (2013-2016)

Developed financial statements, reports, and analyses for various divisions, providing them tools to make informed strategic decisions. Conducted internal audits and introduced process improvements related to revenue recognition. Analyzed expense reports, while also identifying cost savings to reduce unnecessary costs.

- Partnered with Division CFO on counseling division management based on concerns related to financial controls and performance, as well as collaborated on asset management and budget development.
- Assisted with migration of financial applications to improve consistency between Kwik Shop and Kroger as subsidiary and parent company.
- Coached and mentored store management on evaluating financial data, guiding problem-solving and process improvements based on reports.

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Senior Auditor (2007-2013)

Managed audit processes, including schedule development, coordination of travel arrangements, and staff performance reviews upon completion of audits. Analyzed various areas of operations during audits, using information to determine accuracy of financial records and data, as well as to guide improvements and changes within the organization. Coached retail stores and warehouses through operational audits, ensuring adherence to brand standards, companywide best practices, regulations, and required protocols. Developed comprehensive audit reports and presentations. Communicated with various divisions on protocols, such as HR, Capital Management, Real Estate, and Promotional Accounting.

- Designed audit programs and operating procedures adopted by third-party engagements.
- Introduced testing protocols, internal controls, and documentation procedures to improve compliance with and awareness of Sarbanes-Oxley (SOX) guidelines.
- Acted as mentor to multiple associates as part of leadership development program, which ensured many of them went on to higher-level roles within the company.
- Promoted twice during this time, starting as Staff Auditor before serving as Advanced Auditor, eventually being promoted to senior-level position.

Career Note: *Additional experience as Fund Accountant for State Street Bank.*

EDUCATION & CREDENTIALS

Master of Science in Accounting & Information Systems

Bachelor of Science in Accounting

The University of Kansas, Lawrence, KS

Certified Public Accountant (CPA)

State of Ohio