

DOROTHY L. McALEER
New York, NY 10017

Mobile: (202) 288-3799

E-mail: dorothymcaleer@yahoo.com

SUMMARY

Internal audit, risk management, and compliance professional with domestic and international Fortune 15 experience in managing complex compliance, financial and regulatory projects, developing Board of Directors and Audit Committee reporting processes, designing compliance audit programs and delivering corresponding training to all organizational levels. Advanced Spanish speaker, Adjunct Professor, Continuing Professional Education Instructor and Certified Public Accountant (NJ Licensure) with M.B.A. (Accounting), M.Sc. (Policy Analysis) and Ph.D. (candidate).

PROFESSIONAL EXPERIENCE

CPE, INC. , New York, NY	12/2009 - present
LA TROBE UNIVERSITY , Melbourne, Australia	06/2009-present
HANOI SCHOOL OF BUSINESS , Hanoi, Vietnam	05/2009-present
INSTITUT SUPERIEUR EUROPEEN DE GESTION , Paris, France	10/2008-present

Adjunct Professor/Continuing Professional Education Instructor

Graduate and executive level instructing and detailed curricula development in risk management, project management, business ethics, analyzing financial statements, revenue recognition, cash flow planning, business research methods and statistics and accounting and finance for non-financial managers.

ALTRIA CORPORATE SERVICES, INC. **1995-2008**

Lead Auditor, New York, NY (2006-2008)

Managed complex financial, compliance and operational audit engagements in Latin America for financial reporting, regulatory and policy compliance, post-acquisition integration, and general control reviews at the service organization to Philip Morris, Kraft Foods and Miller Brewing.

- Managed \$414 million consumer products post-acquisition review which resulted in effective integration of corporate and manufacturing business cycles and alignment of company policies and procedures.
- Assessed country, affiliate and functional risks to align auditing strategies for all business cycles in compliance with US GAAP and Sarbanes Oxley.
- Communicated audit observations and departmental risk assessment to Senior Corporate Management and recommended risk mitigation strategies.
- Developed risk based audit approach focusing resources on higher and emerging risks and instructed 160 professionals worldwide which reduced audit report delivery time to the CFO and CEO by 15%.
- Evaluated worldwide deployment of company code of conduct, compliance e-training courses and compliance helpline programs to verify information availability, reporting accuracy and response time.

Lead Compliance Auditor, New York, NY (2003-2006)

Selected by Senior Audit Management to create a compliance audit division by integrating compliance, legal and regulatory risks including the \$206 billion tobacco industry Master Settlement Agreement (MSA) in to the audit function through program development and associated training.

- Developed enterprise-wide compliance audit programs to enhance corporate compliance with the MSA, Sarbanes Oxley, Foreign Corrupt Practices Act, Office of Foreign Assets Control Act, Anti-Money Laundering, Patriot Act, Know Your Customer Guidelines and Anti-Trust Laws.
- Monitored, analyzed and communicated legislative and regulatory requirements including the MSA and the impact on the company to Senior Management and Audit Staff.
- Standardized and consolidated transparent processes for reporting corporate governance matters to the Board of Directors and Audit Committee.
- Counseled international management on revenue and expense recognition principles and customer credit limits to mitigate risks of non-compliance with US GAAP and Know Your Customer Guidelines.
- Evaluated and drafted corporate policies to reduce ambiguities and policy conflicts among corporate entities and between internal policies and external laws and regulations.

PROFESSIONAL EXPERIENCE (Continued)**Senior Auditor**, New York, NY (2000-2003)

Supervised domestic and international audit engagements by evaluating facts, performing audit tests, preparing and reviewing work papers, tracking budgets and reporting results to Senior Audit Management.

- Reviewed billion dollar pension fund asset allocation, investment management and trust operations to align acquired company investments with Board of Directors' Investment Committee Guidelines and to segregate divested affiliates' pension fund assets.
- Analyzed \$580 million of foreign exchange transactions domestically and in Russia for compliance with anti-money laundering guidelines and local Russian foreign exchange regulations.
- Assessed procurement process for \$550 million of raw material purchases and recommended process efficiencies to achieve economies of scale.
- Reviewed \$25 million of federal government affairs expenditures to mitigate the risk of non-compliance with corporate political activity regulations.

Senior Legal Analyst, Washington, DC (1997-2000)

Responsibilities expanded to include all corporate subsidiaries and parent company.

Legal Analyst, Washington, DC (1995-1997)

Designed and implemented companywide corporate governance program to strengthen compliance with corporate political activity laws and regulations.

- Reviewed permissibility of and disclosure for \$100 million annual corporate expenditures under federal, state and local gifts and entertainment, conflicts of interest, lobby disclosure and campaign finance laws.
- Drafted and managed contracts for 100 lobbyists that resulted in stronger financial controls over multi-million dollars per annum in expenditures.
- Reviewed economic tools and statistical analysis utilized by internal and external lobbyists to effectively achieve corporate legislative and regulatory goals and reduce reputational risk of misstatement.

HIGHER EDUCATION

Ph.D., Candidate, International School of Management, NY, Paris, Tokyo, Shanghai

Doctoral Research Focus: Risk Management and Internal Controls in the Micro-Finance Sector

C.P.A., NJ Licensure

M.B.A., Accountancy, George Washington University, Washington, DC

M.Sc., European Social Policy Analysis, University of Bath, Bath, UK

B.Sc., Economics, Philosophy Minor, Rosemont College, Rosemont, PA

Exchange Student, London School of Economics, London, UK

AWARDS AND BOARD SERVICE

Recipient of the Philip Morris Chairman's Award

Chosen Participant for the ERASMUS Program of the European Commission

Recipient of the International School of Management Next Step Scholarship

The University of Bath Foundation Board Member