

**Erica D. Smith, CPA/CFF, CFE, CIG, CIGA**  
**Curriculum Vitae**

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**EDUCATION**

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**University of Florida – Gainesville, Florida**

Master of Accounting (April 2005)

Bachelor of Science in Accounting (May 2003)

Beta Alpha Psi Member

**PROFESSIONAL LICENSES and CERTIFICATIONS**

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Certified Public Accountant (CPA)

Certified Fraud Examiner (CFE)

Certified in Financial Forensics (CFF)

Certified Inspector General Auditor (CIGA)

Certified Inspector General (CIG)

**PROFESSIONAL AFFILIATIONS**

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Association of Inspectors General (AIG) Board of Directors & Peer Review Committee (January 2022)

Institute of Internal Auditors (IIA) New Orleans Chapter Officer & Treasurer (March 2022)

Member of the American Institute of Certified Public Accountants (AICPA)

Member of the Association of Certified Fraud Examiners (ACFE)

Member of the Association of Inspectors General (AIG)

**PROFESSIONAL EXPERIENCE**

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**University of New Orleans**

*Adjunct Instructor (August 2020 – Present)*

Classes Taught: Advanced Auditing, Internal Auditing, Fraud Examination, Principles of Accounting

**University of Holy Cross**

*Adjunct Instructor (September 2013 – Present)*

Classes Taught: Advanced Accounting (includes Governmental and Not-for-Profit Accounting), Auditing, Cost Accounting, Intermediate Accounting, and Principles of Accounting

**Jefferson Parish Office of Inspector General (JPOIG)**

*Deputy Inspector General – Audit and Evaluations (July 2022 – Present)*

- Plan and supervise all audits and evaluations in accordance with Generally Accepted Government Auditing Standards (GAGAS) to prevent and detect fraud, waste, and abuse within Jefferson Parish and to ensure the Parish complies with laws, policies, or other restrictions while promoting efficiency and effectiveness in Parish programs and operations.
- Review and approve staff work papers and audit reports to ensure audit plans were executed in accordance with GAGAS and within established deadlines.
- Plan and execute Parish-wide risk assessments to develop risk-based audit plans.
- Provide training and education to JPOIG staff and AIG national members on auditing, accounting, and forensic auditing techniques.
- Develop audit and evaluation policies and procedures to ensure all audits and evaluations comply with professional standards.
- Report audit results to elected officials, senior management, and other stakeholders.
- Prepare and conduct public presentations to communicate information to stakeholders.
- Conduct peer reviews of other Offices of Inspectors General to opine on compliance with GAGAS or the International Professional Practices Framework promulgated by the IIA.
- Conduct professional research.

# Erica D. Smith, CPA/CFF, CFE, CIG, CIGA

## Curriculum Vitae

### **Office of Inspector General (OIG) – City of New Orleans**

*Deputy Inspector General of Audit and Review (February 2016 – July 2022)*

*Chief of Audit and Review (February 2013 – February 2016)*

- Plan and supervise all OIG audits in accordance with GAGAS to prevent and detect fraud, waste, and abuse within the City of New Orleans and its component entities (City) and to ensure the City complies with laws, policies, or other restrictions while promoting efficiency and effectiveness in City programs and operations. Audits consist of compliance audits (laws, contracts, policies) and operational audits (process improvements, internal controls).
- Provide forensic auditing support to the Investigations Division to determine Potential Economic Loss Prevented (PELP). Through audits and forensic auditing support, identified approximately \$21 million in PELP.
- Develop and implement audit strategies, including the use of IDEA or other Computer-assisted Audit Techniques (CAATs), for multiple audits to ensure audit objectives are met.
- Utilize benchmarking analysis and identify best practices to improve efficiency and effectiveness of City processes.
- Review and approve staff work papers and audit reports to ensure audit plans were executed in accordance with GAGAS and within established deadlines.
- Establish Audit Division priorities by conducting risk assessments of the City's \$8 billion in assets and over \$1 billion in revenues and expenditures.
- Collaborate with stakeholders to develop recommendations that resolve audit findings and improve operational efficiencies and effectiveness.
- Develop and implement annual and multi-year audit plans.
- Develop audit proposals for the annual strategic plan.
- Develop and implement Audit Division policies to ensure effective and efficient audits.
- Develop and monitor the Audit Division Continuous Quality Control Program.
- Report audit results to senior management, New Orleans City Council, and other stakeholders.
- Prepare and conduct public presentations to communicate information to stakeholders.
- Conduct entrance conferences with stakeholders to discuss audit scope and objectives.
- Conduct peer reviews of other OIG offices to opine on compliance with GAGAS or the International Professional Practices Framework (Red Book) promulgated by the IIA.
- Conduct professional research.
- Prepare and monitor the OIG's \$3.5 million annual operating budget.
- Prepare contracts and monitor the OIG's procurements to ensure compliance with Public Bid Law and other requirements.
- Train, evaluate and provide feedback to audit and administrative staff to facilitate professional development.

*Forensic Auditor III/IV (April 2010 – February 2013)*

- Planned and supervised GAGAS audits to prevent and detect fraud, waste, and abuse within the City and to ensure the City complied with laws, policies, or other restrictions.
- Reviewed and approved staff work papers to ensure audit plans were executed, and results and conclusions were supported by sufficient, appropriate audit evidence.
- Reviewed and wrote audit reports and public letters to document procedures performed, findings, recommendations, and overall conclusions.
- Conducted fraud interviews and walk-throughs with department heads and employees.

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## **Curriculum Vitae**

### **Erica Smith, CPA/CFF, CFE, CIGA**

#### **Litigation Support (2011, 2019)**

- Calculate lost wages owed due to alleged minimum wage law violations.
- Trace and identify assets to determine losses resulting from asset misappropriation.
- Draft expert reports to document results, conclusions, and methodology.
- Review and analyze diverse types of data.
- Participate in mediation and settlement conferences.
- Attend depositions as required.

#### **Becker Professional Education**

*Instructor (January 2013 – April 2017)*

Review and present financial accounting, auditing, business, and taxation material to students to assist in their CPA Exam preparation.

#### **KPMG, LLP (Public Accounting Firm) – New Orleans, LA and Miami, FL**

*Senior Associate (July 2007 – April 2010)*

*Audit Associate (September 2005 – July 2007)*

- Planned, budgeted, executed, and supervised financial statement audits in accordance with Generally Accepted Auditing Standards (GAAS) promulgated by the AICPA at various firm clients to ensure that the financial statements were prepared in conformity with Generally Accepted Accounting Principles (GAAP).
- Conducted OMB Circular A-133 single audits.
- Managed engagement teams of up to six professionals working concurrently on various projects to meet deadlines and achieve budgeted targets. This work included preparing, reviewing, and approving work papers, drafting audit opinions and reports, and preparing planning/completion documents.
- Assisted clients in drafting financial statements to include proper disclosure of newly adopted accounting standards, subsequent events, and variations of the standard auditor's report.
- Effectively communicated tasks, findings, and delays with management and members of all levels of the audit team to ensure an efficient and effective audit.
- Performed impairment analyses of long-lived assets and goodwill.
- Performed analyses of valuations of fair value.
- Trained new hires and associates in KPMG methodologies, including CAATs (IDEA).
- Performed procedures to identify potential fraud, including conducting fraud interviews with managers and reviewing journal entries for unusual transactions.
- Provided advisory services for various firm clients including a Fortune 500 Company.
- Prepared systems documentation utilizing flowcharts and narratives.
- Identified internal control weaknesses and communicated those weaknesses to management.

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**SUMMARY OF LITIGATION SUPPORT ENGAGEMENTS**

Case Description	Type of Case	Venue	Year Report(s) Issued	Report	Deposition	Testimony
Lawrence Richardson, Adam Weber, Brooke Ramos, Taylor Jones, et al. v. Famous Bourbon Management Group, Inc., et al.	Lost Wages	Eastern District of Louisiana	2019	X		
Margarite Sampson Brown, et. al. vs. Body & Soul Services, Inc., Derenda Flowers and Sheila Green	Lost Wages	Western District of Louisiana	2019	X		
In re: Bari P. Farrugia Case Number: 97-219	Curatorship	Civil District Court for the Parish of Orleans	2011	X	X	

**PUBLIC PRESENTATIONS**

Organization	Years Presented	Topic(s)
Association of Inspectors General Institute	2018 – Present	Disability Pension Fraud, Peer Review, various GAGAS topics
Association of Inspectors General 2023 Annual Training Conference – New York City	October 5, 2023	<ul style="list-style-type: none"> <li>• International Professional Practices Framework Standards Update</li> <li>• OIG Performance Metrics (Panel Discussion)</li> </ul>
University of New Orleans Accounting Symposium	2023	Panel discussion on careers in accounting
Southeastern Pennsylvania Transportation Authority (SEPTA) Office of Inspector General	May 11, 2022	Yellow Book Basics
Office of the Naval Inspector General	April 14, 2022	Audit Planning & Risk Assessments
Institute of Internal Auditors/Association of Certified Fraud Examiners (New Orleans Chapters)	March 30, 2022	Do Risk Assessments and Annual Audit Plans Drive Audit Results?
Tulane School of Professional Advancement	December 2, 2021	Performance Auditing: A Powerful Force for Accountable Government
Institute of Internal Auditors – New Orleans Chapter	December 9, 2020	New Orleans Sewerage and Water Board Internal Audit Case Study
Institute of Internal Auditors – New Orleans Chapter	2019	Disability Pension Fraud
Association of Certified Fraud Examiners – New Orleans Chapter	2017	Disability Pension Fraud