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ANNETTE MILLER

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SUMMARY

Ms. Miller has over 30 years of experience working with a broad range of projects and industries in both litigation and non-litigation settings. Her more recent work focuses on forensic analyses and fraud investigations, including money laundering, embezzlement, banking malfeasance, misuse of trust funds, misuse of conservatorship funds, and estate reconstruction for probate cases.

RECENT PROJECT EXAMPLES

- Trace transactions in a divorce matter to identify the source of payments and their status as community or sole property
- Comprehensive review of financial records to identify assets misappropriated by an employee for use in potential civil litigation, criminal prosecution and insurance claim
- Forensic review and discovery on multimillion dollar conservatorship cases
- Forensic review of cases involving multimillion dollar misappropriation of trust moneys
- Forensic review and data reconstruction in a case involving a multimillion dollar fraud investigation, including money laundering activities and banking malfeasance
- Forensic review of text message threads and charging documents in a case of wrongful dismissal of an LA Deputy Sheriff
- Estate reconstruction for probate cases
- Investigate alleged wrongful misuse of trust moneys
- Investigate misappropriation of real estate by third parties
- Trace missing parties to actions and background investigations of persons
- Bankruptcy fraud investigation assisting the Assistant US Bankruptcy Attorney in Riverside County
- Process review for a large law firm in Orange County which identified employee embezzlement of company moneys

PRIOR RELEVANT EMPLOYMENT

ALC Solutions Pty Ltd, 1988 – 2008

- Australian Therapeutic Goods Administration (TGA), *Canberra*: strategic advisor for the transitioning of TGA and Medsafe (New Zealand) into the new transpacific regulatory authority named ANZTPA; developed financial governance framework, reporting requirements, and roadmap for development of internal systems for new bi-national authority to meet legislative requirements of each partner country.
- Australian Prudential Regulatory Authority, *Canberra*: developed strategic legislative transitioning report and project plan; developed primary corporate governance framework to meet new legislative requirements, and produced a formal gap analysis of current lower-level corporate governance deficiencies that needed to be developed prior to transitioning to their new legislative environment
- Department of Finance and Administration, *Canberra*: Developed the new financial reporting framework models for Whole of Government (WoG) (all Federal Agencies and Departments) application. Project managed development of preferred framework model including drafting of new legislation (Finance Ministers Orders) for implementation July 1, 2006. Responsible for the recruitment and management of specialist programmers and technical writers to complete the task. This project was completed on time and within budget limitations.
Developed and implemented financial management framework for Business Services Development Group Branch (budget of \$32M) of Ministerial and Parliamentary Services.
- Department of Defense, *Canberra*: Developed the corporate governance framework for the Infrastructure Services Division (ISD) Capital Projects Program (\$282m), and the Board Charter and operating protocols for the management board. Developed fully automated forecasting financial management models for capital expenditure program management for Defense IT&T expenditure. Developed corporate governance Framework for the then new Chief Information Officer Group (CIOG), including supporting policies, fraud control plan, and Group Head Performance Agreement to be co-signed with the Joints Heads of the Department (the Secretary and the Chief of the Defense Force). Analyzed current SAP chart of accounts structure for the Department, and developed operating manuals for Chart of Accounts Management team within the Chief Finance Officer Group.
- Murray Darling Basin Commission, *Canberra*: Developed formal corporate governance framework for complex public sector organization (\$1.2 billion) managed by the Australian Commonwealth Government along with five State Governments and one Territory Government.
- National Blood Authority, *Canberra*: Developed formal corporate governance framework for newly formed FMA Agency (\$270 million), including Chief Executive Instructions and Procedural Rules.
- Australian Government Analytical Laboratories, *Canberra*: Automated financial reporting processes and statutory account preparation for Australian Commonwealth Government public sector entity with independent commercial operations. Developed comprehensive budgetary management and cash management controls. Recruited staff and provided training and assistance to incumbent staff. Developed policies and procedural rules in relation to financial processes, contract management, and fraud control. Responsible for P&L management and successfully reversed negative trends. Conducted forensic investigations into fraudulent activities identifying individuals defrauding the organization, with successful prosecutions of these people in conjunction with the Australian Federal Police. (Management of 7 staff)
- Department of Immigration and Ethnic Affairs, *Canberra*: Successfully prepared full statutory accounts (Annual report) for 4th largest Commonwealth Agency within prescribed timelines without audit qualification. Responsible for the management and Liaison for the Department with the Australian

National Audit Office. Developed and implemented automated monthly financial statement reporting. (Management of five staff)

- Department of Health and the Ageing, *Canberra*: Lead accountant for the implementation of Accrual Accounting within the Department. Successfully automated Trust Accounting processes within the Department. Designed and developed financial forecasting models for trust management (\$786m). Setup financial management framework for the National Health and Administration Council (NHMRC), and automated monthly reporting procedures. (Management of 9 staff)
- Department of Education Employment and Training, *Canberra*: Successfully analyzed and redeveloped the Agency Chart of Accounts within the complex FINEST FMIS structure. The IP I developed from this task was sold back to the distributors of the software within Australia under license to allow them to sell it onto clients around the world.
- Private Health Insurance Administration Council, *Canberra*: Successfully developed the administrative functions of a new Agency from scratch after legislation setting up the Agency was signed by the Governor General. Tasks included, creation of operational framework, identification of operational tasks, creation of financial framework, identification of job skills requirements, hiring of staff, setting up of all day to day administrative processes, procurement of legal counsel, legal contract template development, insurances, accommodation, etc.
- Harris Farm Markets, *Canberra*: Caretaker General Manager for Canberra and Southern New South Wales fresh fruit and vegetable distribution and commercial outlet operations (Major warehouse and distribution centre, and 29 retail shops). Responsibilities included human resource management (49 people), cash management and reporting, debt management, sales, and assisting board of directors with transitioning sale to another commercial interest

Ezi Technologies Pty Ltd, Research and Development Company (Wound Management Innovations)
Canberra, ACT Australia, Chief Executive Officer (July 2001 – August 2007)

- Created strategic alliances between major research entities
- Successfully led start-up venture through planning, staffing, and budgeting through R & D phase through to commercialization
- Successfully negotiated a complex joint venture agreement with a major US Textile R & D company
- Designed contracts, agreements, and other legal documents to protect the companies intellectual property rights, and worked with legal counsel to structure licensing agreements with distributors worldwide
- Developed strategic marketing models for core product lines
- Championed corporate development initiatives to form strategic alliances, joint ventures, and distribution partnerships
- Directed long term strategic planning activities for product development and company growth
- Led the successful identification and incorporation of key personnel to establish a sound quorum of minds to ensure the success of the business

Studbook International Pty Ltd, Software Development Company (Animal Management and breeding systems),
Canberra, ACT Australia, Chief Executive Officer (June 1990 – May 1995)

- Led startup venture through planning, staffing and budgeting to successfully develop innovative animal management software for worldwide distribution and animal registry database consolidation
- Successfully released one of the first commercially available Windows based programs in the world in 1990
- Successfully developed the largest commercially released stable software database developed in Paradox for Windows.
- Championed strategic partnerships and alliances with Borland International (Australia), and Techway Solutions to secure the best programmers available for the product development phase
- Successfully negotiated strategic alliances with animal registries in the USA, New Zealand and Australia to secure data base rights.

EDUCATION

PhD Corporate Governance and Accountability, Rushmore University

MBA Finance, Rushmore University

Accounting Certificate Course, Granville TAFE

Certified Fraud Examiner