

Raymond L. Clark, JD, MBA, CPA

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OBJECTIVE: Adjunct Accounting Lecturer at CSUEB.

- SUMMARY:**
- Over 30 years of blue chip experience in compliance, auditing and financial systems consulting.
 - SEC, Merrill Lynch, Andersen Consulting and Price Waterhouse accounting, auditing, finance and financial systems project management experience.
 - Approximately five of the last ten years included experience as an instructor for financial and tax accounting, continuing education and financial systems consultant training.
 - Magna Cum Laude graduate with MBA in Accounting and Finance.
 - Distinguished Toastmaster Public Speaking Award.

EDUCATION: Doctor of Juris Prudence, 2007
San Francisco Law School, San Francisco, CA
Deans List 2005, 2006 and 2007

Masters of Business Administration in Accounting and Finance, 1985
Wright State University, Dayton, OH
Graduated Magna Cum Laude with a GPA of 3.8 on a 4.0 scale

Bachelors of Resource Management, 1981
Troy State University, Troy, AL
Graduated Summa Cum Laude with a GPA of 3.9 on a 4.0 scale

Certified Public Accountant, CPA, Ohio, 1987-Present
Completed the Series 7 Securities License and the New Jersey Health and Life Insurance Examinations, 2001

- EXPERIENCE: Staff Accountant, 2003 to Present**
United States Securities and Exchange Commission (SEC), San Francisco, CA
- Conducted audits of broker/dealers in the San Francisco area.
 - Monitored compliance of broker/dealers with SEC Rule 15c3-1 (Net Capital), SEC Rule 15c3-3 (Customer Protection, including exemptive provisions), SEC Rule 17a-3 (Record to be Made by Brokers and Dealers), SEC Rule 17a-4 (Records to be Preserved by Brokers and Dealers) and SEC Rule 17a-5 (Reporting Requirements).
 - Evaluated compliance of broker/dealers with FINRA Rule 2261 (Disclosure of Financial Condition), FINRA Rule 2340 (Customer Account Statements), FINRA Rule 3110 (Books and Records) and FINRA Rule 3310 (Anti-money Laundering Compliance Program).
 - Coordinated with the enforcement division in financial reporting fraud and broker/dealer sales practice violation cases.
 - Performed extensive analysis of audit risks and internal control weaknesses in computerized information systems.

Adjunct Lecturer, 2006 - Present

CSUEB, Hayward, California

- Planned and presented courses in individual and corporate taxation Acct 4220 and 3220, business law Acct 4223 and 2701, financial and managerial accounting, Acct 2251 and 2253, and accounting information systems Acct 3170.

Financial Advisor, 2001 to 2003

Merrill Lynch, East Brunswick, New Jersey

- Developed comprehensive financial plans for individuals and small businesses.
- Coordinated the internship program for approximately forty interns at the Merrill Lynch, East Brunswick branch office.
- Conducted sales and marketing of investment products such as mutual funds, equities, fixed income securities, options, annuities, and life insurance.

SAP R/3 Financial Systems Project Manager, 1997 to 2001

Spearhead Systems Consultants, New York, New York

- Managed the implementation of major enterprise resource planning software such as SAP R/3 for Fortune 500 companies.
- Conducted training of international teams of consultants and end users in the configuration and use of financial and operational software.
- Led the analysis and design of business processes in the financial and tax accounting areas.

Senior Consulting Manager, 1993 to 1997

Andersen Consulting, Jeddah, Saudi Arabia

- Managed the implementation of major enterprise resource planning software such as SAP R/3 and Oracle Financials for major multinational companies.
- Led a strategic planning workshop for a conglomerate analyzing the opportunities, threats, strengths and weakness of the entity's numerous investments in the financial, marketing and distribution, retail and manufacturing sectors.
- Led business transformation projects involving strategic planning, technology integration, change management and business process reengineering.
- Conducted detailed audits of the systems development, and operational systems and applications controls for multinational companies including telecommunications risks and controls.

Senior Consulting Manager, 1985 to 1993

Price Waterhouse, Cincinnati, OH

- Managed audits of financial services companies.
- Prepared individual and corporate state, federal and local tax returns.
- Conducted business process reengineering of financial and operational business processes.
- Conducted information systems effectiveness, information systems security and strategic information systems management projects for numerous Fortune 500 firms using various information systems methodologies.

- ACTIVITIES:**
- Treasurer, New Jersey Society of Certified Public Accountants, 1999-2003.
 - Vice-President, Education, Institute of Management Accountants, Princeton, New Jersey, 1999-2003.
 - Princeton Toastmasters, 1997-1999.