

EXPERIENCE

Communities In Schools of Georgia, Inc. (not-for-profit, 501(c) (3) organization; leading dropout prevention organization focused on surrounding students with a community of support, empowering them to stay in school and achieve in life)

October 2024 – present: State Office, Atlanta, Georgia

Chief Financial Officer

- Reports to the President/CEO and serves as a member of the Executive Leadership Team
- Direct oversight and management of financial strategy, financial reporting and analysis, and overall financial operations
- Leads the annual budgeting and planning process, develops financial policies and procedures, serves as the point of contact for the Finance Committee of the Board, and manages organizational cash flow and forecasting
- Coordinates and leads the annual audit process and serves as primary point of contact for external auditors

North Carolina Central University

January 2025 – present, School of Business, Durham, North Carolina

Instructor

Courses Taught:

- Principles of Accounting I (financial accounting undergraduate level course; online course)
- Principles of Accounting II (managerial accounting undergraduate level course; online course)

Spelman College

January 2021 – present, Department of Economics, Atlanta, Georgia

Instructor

Course Taught:

- Principles of Accounting (undergraduate level course)

Emory University

August 2021 – August 2024: Goizueta Business School, Atlanta, Georgia

Assistant Professor in the Practice of Accounting

Courses Taught:

- Accounting: The Language of Business (financial and managerial accounting undergraduate level course)
- Financial Accounting (undergraduate level course)
- Financial Reporting of Operations (undergraduate and graduate level course)
- Accounting for Government and Nonprofit Organizations (undergraduate and graduate level course)
- Member of GBS Diversity, Equity, and Inclusion Council, and the GBS Innovation Fund Committee

Clark Atlanta University

August 2016 – May 2021: School of Business Administration, Atlanta, Georgia

Assistant Professor of Accounting

Courses Taught:

- Principles of Accounting I (undergraduate level course)
- Principles of Accounting II (undergraduate level course)
- Intermediate Accounting I (undergraduate level course)
- Intermediate Accounting II (undergraduate level course)
- Governmental and Non-Profit Accounting (graduate level course)
- Primary Faculty Advisor: CAU IMA Student Chapter
- Secondary Faculty Advisor: CAU NABA Student Chapter
- Member of School of Business Graduate Admissions Committee, Faculty Development Committee, and the Assurance of Learning and Assessment Committee

Clemson University

August 2015 – May 2016: College of Business and Behavioral Science, Clemson, SC

Clinical Assistant Professor of Accounting

Courses Taught:

- Introduction to Managerial Accounting (undergraduate level course)
- Introduction to Financial Accounting (undergraduate level course)
- Cost Accounting (undergraduate level course)
- Founding Faculty Advisor: Clemson IMA Student Chapter

American Cancer Society, Inc. (not-for-profit, 501(c) (3) organization; world's largest voluntary health organization devoted to fighting cancer)

November 2004 – November 2015: National Home Office (NHO)/Corporate Center, Finance Department, Atlanta, Georgia

Strategic Director – Office of the Chief Financial Officer/Managing Director – Finance, Field Services (October 2012 – November 2015)

- Reported to National CFO of American Cancer Society, Inc. Served as a member of the Senior Leadership Team of the Nationwide Finance Department. **Led and had direct oversight of a cross-functional/multi-disciplinary team that was responsible for implementation of enterprise risk management**, supervised Finance staff responsible for developing and implementing training on Finance specific policies and procedures, and managed departmental business process improvement and process redesign efforts
- Responsible for **providing outstanding customer service and Finance navigation to Division/Field staff** and provided oversight of Risk Management and Compliance (including special event and field office audits in collaboration with National Internal Audit Services department)
- Reviewed and approved Division level contracts up to \$100,000 on behalf of National CFO

Chief Financial Officer – South Atlantic Division (June 2009 – October 2012)

- Reported to National CFO and CEO of American Cancer Society, South Atlantic Division (SA Div). Member of the SA Div's Senior Leadership Team.
Responsible for strategic leadership related to the accounting and finance operations of the SA Div. SA Div.'s annual revenue/FTEs: approximately \$110 million/approximately 650 employees. SA Div is the largest Division of the American Cancer Society. Responsible for day-to-day oversight and management of SA Div accounting and finance operations, including month-end close, regulatory compliance and financial reporting, budgeting/forecasting, and financial analysis; **Served as Finance staff member on three SA Div Board of Directors Committees - Audit Committee, Stewardship Committee, and Investment Committee.**
- Served as an active participant and contributor on operational and strategic ACS workgroups: Division Policy Workgroup; Nationwide Enterprise Time Tracking Implementation team (Division Liaison/Finance Subject Matter Expert); Nationwide Investment Policy Workgroup; Selected to participate on Nationwide Transformation Initiative team/workgroup – Leadership, Governance, and Accountability. Served on Resource Allocation sub-workgroup. Served on Activity Coding Implementation Workgroup

Managing Director – Finance (April 2008 – June 2009)

- Responsible for direct oversight and leadership of NHO Financial Reporting business unit. Financial Reporting business unit is responsible for nationwide coordination of the Society's annual external audit process and managing relationships with professional services firms providing audit services; all external financial reporting for NHO, ACS Foundation, ACS Cancer Action Network ("ACS CAN", a 501(c) (4) affiliate organization), and ACS, South Atlantic Division; served as technical accounting research subject matter expert and was responsible for keeping finance leadership of each ACS Division informed of accounting pronouncements and regulations that were relevant to Society; prepared white papers to document implications and appropriate treatment; managed functional reporting of expenses and ensured that joint cost associated with fundraising appeals were functionally allocated per guidance reflected in SOP 98-2
- Led and managed special projects, including preparing the organization for reporting impact of changes resulting from IRS Redesigned Form 990 which included organizing cross-functional workgroups to perform gap analysis of new requirements and current reporting capabilities. Also **lead team responsible for developing methodology to create a nationwide functional cost allocation model** for Relay For Life events. There are approx 5,000 Relay for Life events across the country, events generate approximately 35% of the Society's nationwide revenues and deliver valuable information regarding the Society's various program services to approximately 3.5 million participants.

Director- Regulatory Compliance (March 2007 – April 2008)

- Managed the preparation, review, and filing of state and federal tax and informational returns for the entire Society (NHO, Divisions, and affiliate organizations), including the following filings to the IRS: ACS NHO Form 990, ACS Group Form 990, and ACS CAN Form 990; **Responsible for Pension, SERP, and postretirement accounting, analysis, and reporting**; Served as primary Finance contact for Society staff regarding inquiries related to Pension. SERP and postretirement benefits accounting matters. Example: accounting and financial statement disclosures related to the implementation of FAS 158 – Employer's Accounting for Defined Benefit Pension and Other Postretirement Plans
- Led team responsible for review, analysis, and reporting associated with funding from federal and state grants and contracts for NHO and ACS South Atlantic Division. Also **responsible for deliverables associated with annual A-133 audit and serving as technical resource to Division CFOs and Controllers for matters related to federal and state funding**
- Primary signatory for Charitable Gift Annuity agreements between the Society and donors. Responsible for analysis and reporting (monthly, quarterly, fiscal year end, calendar year end) for nationwide Charitable Gift Annuity program.
- Worked directly with and managed relationships with professional firms providing actuarial, legal, and tax services
- Responsible for coordinating the preparation, review, and submission of statutory filings; Manage filings of sales & use tax returns, business license renewals, unrelated business income tax returns, and annual reports and surveys submitted to the U.S. Department of Commerce – Economics and Statistics Administration and US Census Bureau
- **Leadership and management of annual tax filing process directly impacted the Society's ability to complete tax filing cycle at least 2 months earlier than in prior years.** Filing timeline under my leadership reflected all tax filings completed and submitted to IRS and applicable states before end of April 2008. Same filings not completed until July in previous years
- **Served on Society's workgroup responsible for analyzing the IRS draft redesigned Form 990 and assisted with preparation of Society's comment letter to IRS** as well as joint comment letter submitted by the Society, American Heart Association, and American Diabetes Association

Director – Accounting, Audit and Financial Reporting (January 2006 – March 2007)

- Led the accounting, internal, and external financial reporting functions, responsible for month-end close, quarterly and annual financial reporting for NHO, ACS Foundation, and preparation of annual Combined Financials reflecting financial results for the entire American Cancer Society (which includes NHO, ACS Foundation, Divisions, and ACS CAN)
- Managed all aspects of the Society wide Probate and Trust Management (PTM) finance function and had primary oversight of the national Planned Giving Business Unit accounting and systems. **Responsible for managing the monthly accounting and annual valuation process of over 4000 probate and trust files**

- Conducted technical accounting research, prepared white papers documenting implications and appropriate treatment for the organization, and **served as technical accounting resource for Division CFOs and Controllers**. Examples: revenue recognition, lease accounting, fixed asset capitalization; also assisted NHO CFO with preparation of comment letter to FASB regarding the implementation of FAS 158

Managing Finance Director (November 2004 – January 2006)

- Supported NHO CFO by providing complex accounting and auditing expertise to the NHO and affiliated Divisions
- Served as liaison between Division Finance Leadership and NHO Finance Leadership regarding external audit related matters; **facilitated weekly conference calls with Division CFOs and Controllers during audit season to ensure deliverables were completed in a timely manner, best practices were identified and communicated, and audit issues were resolved in a timely and efficient manner**
- Served as primary point of contact for external audit firm and coordinated the completion and delivery of audit deliverables for NHO, NHO A-133, ACS Foundation, and ACS Combined audits
- Managed ACS Foundation financial and accounting matters through issue resolution, oversight, and analysis of accounting function; Responsible for periodic reporting to ACS Foundation audit committee to provide timely and accurate financial information
- Assisted with the design and implementation of restructuring of NHO Finance department; **contributed to identification of inefficient processes and functions, helped streamline workflow, and realignment of human resources within NHO Finance department**
- Management of external audit process **directly impacted the organization's ability to successfully reduce external audit cycle by three months**

Randstad North America (wholly-owned Subsidiary of Randstad Holding nv, a \$20+ billion provider of professional staffing services and the 2nd largest staffing organization in the world): Corporate Finance and Accounting Department, Atlanta, Georgia **Senior Manager – Consolidations and External Reporting (May 2003 – November 2004)**

- Managed the month-end close process, prepared and analyzed monthly financial statements; Responsible for consolidating monthly financial statements of U.S. and Canadian entities; Provided financial results to North American Executive Management Team (i.e. Board of Directors) and submit financial results to Randstad Holding nv using Hyperion. **Presented with Best Reporting Company Award from Randstad Holding nv**
- Reported directly to Chief Accounting Officer (CAO) and completed special projects delegated by CAO and CFO of North American Operations

AirGate PCS, Inc. (was one of the largest PCS Affiliates of Sprint; acquired by Alamosa Holdings in 2005)

April 2000 – May 2003: Corporate Finance Department, Atlanta, Georgia

Senior Manager – Accounting /Assistant Controller (March 2002 – May 2003)

Accounting Manager (April 2000 – March 2002)

- Responsible for consolidating monthly financial statements in accordance with GAAP, FASB, and SEC regulations; Prepared monthly reporting package for distribution to Executive Management and Board of Directors; managed quarterly and annual SEC reporting process; Managed sales/use and property tax process and review returns to ensure accurate and timely submissions for the Southeast and Midwest regions. Initiated and supervised Vertex tax software implementation
- Served as Corporate contact for external audit process
- Reported directly to VP-Controller and completed special projects delegated by VP-Controller and CFO

PricewaterhouseCoopers LLP (world's largest accountancy and professional services firm)

June 1994 – April 2000: Business Assurance Practice, Atlanta, Georgia

Intern (1994 – 1995) Associate (1995–1997), Senior Associate (1997-2000)

- Over 5 years of Big 4 public accounting experience which includes external audit and internal audit engagements
- Planned, supervised, and executed financial statement audits for companies ranging from small closely held, high growth companies to large, multinational public entities, in industries including financial services, not-for-profit, and telecommunications
- **Served as an instructor at National Training Academy for Senior Associates, Managers, Directors, and Partners**
- Business Coordinator of PricewaterhouseCoopers – Atlanta's INROADS recruiting team
- **Served as an instructor at National Training Academy for entry level new hires**

AFFILIATIONS

- American Accounting Association – member
- AICPA – member
- Georgia Society of CPAs (GSCPA) – member
- Institute of Management Accountants (IMA) - member
- National Association of Black Accountants (NABA) – Atlanta Chapter: member
- National Black MBA Association (NBMBA)
- National Society of Black CPAs (NSBCPA)
- United States Association for Small Business and Entrepreneurship (USASBE)

SERVICE

- Make-A-Wish Georgia – Advisory Board Member (2023 – present)
- Council of State and Territorial Epidemiologists – Finance Committee Member (2022 – present)
- Delta Sigma Theta Sorority, Inc. (a public service sorority) – **National positions:** Member, National Board of Directors (2021 – present); Chair, National Audit and Corporate Compliance Committee (2021 – present), Member, National Internal Audit Committee (2015 – 2021); **Local positions:** Henry County Alumnae Chapter 2nd Vice President (2013 – 2015), Chapter Historian (2011-2013), Treasurer (2009 – 2011), Chair, Audit Committee (2007 – 2009)
- Rotary International: Rotary Club of Atlanta Southern Crescent – Charter Member (2022 – present), Club Treasurer (2022 –2024); Rotary Club of Lake Spivey (2012 – 2022), Club Treasurer (2012 – 2015)
- National Association of Black Accountants, Atlanta Chapter - VP of Administration (1999-2001), Parliamentarian (1998 -1999)

EDUCATION/CERTIFICATIONS

Kennesaw State University - Coles College of Business, Kennesaw, GA
Doctor of Business Administration -Accounting concentration, July 2015

Emory University – Goizueta Business School, Atlanta, GA
Master of Business Administration, May 2005

Clark Atlanta University, Atlanta, GA
Bachelor of Arts, Accounting; summa cum laude graduate, May 1995

Certified Public Accountant – Georgia

Chartered Global Management Accountant

Awarded a certificate of completion for the Performance Measurement for Effective Management of Nonprofit Organizations Program, May 2021, John F. Kennedy School of Government at Harvard University, Executive Education

Research Interests

Accounting fraud, behavioral and ethical decision making, whistleblowing, nonprofit accounting, financial management, and teaching and learning in accounting education

Research: Publications, Research Under Review, and Working Papers in Progress

Research Published

Scheetz, A., Smalls, T., Wall, J., and Wilson, A. (2020). Do Employee Fraud Reporting Intentions Differ Between For-Profit and Nonprofit Organizations? *Journal of Governmental & Nonprofit Accounting*, 9(1), 94 – 117.

Abstract

Scant coverage of fraud in nonprofit organizations and smaller firms exists despite surveys and headlines indicating fraud prevalence is at greater levels among these firms than at for-profit and larger firms. Applying a combination of stakeholder salience theory and whistleblowing theory, this paper establishes a background for such comparisons. Results of a survey of 153 full-time employees uncover differences in whistleblowing between for-profit and nonprofit organization types. We find those who work at for-profit organizations are more likely to whistleblow than those who work for nonprofit organizations. The results and supplemental analysis suggest whistleblowing intention for fraud is significantly more likely for larger organizations (measured by number of employees) regardless of organization type. Further, as geographic reach increases, for-profit employees are increasingly likely to report.

Hudson, C. R., Phillips, M., Smalls, T., and Young, J. (2021). Investment Behavior: Factors that Impact African American Women's Investment Behavior. *The Review of Black Political Economy*, 48(3), 349 – 367.

Abstract

The wealth of African Americans has lagged behind that of the general US population. The key to understanding this may lie in African American women's money management abilities and feelings relating to money because they are often the household's money manager. This study answers the question, "If African American women had greater confidence in their ability to manage money, or had a positive attitude to money, would they invest in the stock market more often and ultimately increase their net worth in this way?" Researchers studied a cross-section of African American women, using three logistic regression models and found that African American women who were sure of their ability to manage their finances and felt in control of their money were more likely to be investors. A higher number of younger African American women were investors, compared to older African American women. In addition, younger African American women had greater confidence in their money management ability than their older counterparts.

Scheetz, A. M., Smalls, T. D. W., Wall, J., and Wilson, A. B. (2022). Perception of Internal Controls Helps Explain Whistleblowing. *Nonprofit and Voluntary Sector Quarterly*, 51(4), 759 – 782.

Abstract

The nonprofit sector may suffer financially from inconsistency in regulations and policies surrounding internal control implementation. To address this issue, our study explores how perceived internal control strength differs between nonprofit and for-profit organizations. Further, we examine three components of the COSO

framework to determine which components might significantly influence whistleblowing for nonprofit organizations. As expected, all three components appear to significantly influence whistleblowing for those in for-profit organizations. For those in nonprofit organizations the perception of control activities and monitoring activities significantly mediate the relationship between organization type and whistleblowing intentions. Lastly, the data indicates that the use of an anonymous website for whistleblowing at a nonprofit organization may require added attention and resources if employees at nonprofits are to use this outlet to the same extent as it is used at a for-profit organization.

Justice, S., Smalls, T., and Rummell, J. (2023). The Impact of Viability, Availability, and Reputation on Donor Contribution Decisions. *Management Accounting Quarterly*, 24(3), 1 - 12.

Abstract

Based on two related experimental studies of nonprofit contributors' decision making in response to levels of financial viability and financial and operations reporting availability, we share our findings that low financial viability presented as an inability to meet current expenses with current donations may motivate donors to contribute a larger dollar amount to a nonprofit. We discuss how a nonprofit's financial and operations reporting availability and network conveyed reputation in the community are positively correlated with the dollar amount of contributions. We provide insights to nonprofit management, financial managers, and practitioners on how financial and operations reporting availability and financial viability can be presented to influence contributor decisions.

Research Under Review

Scheetz, A., Smalls, T., Wall, J., and Wilson, A. Whistle While You Work: Public Service Motivation to Report Wrongdoing. Submitted to *Strategic Finance*.

Working Papers in Progress

Smalls, T., Hermanson, D., and Justice, S. Leadership Style, Age, and Intention to Whistleblow

Hudson, C. R., Phillips, M., Smalls, T., and Young, J. VITA Participation and Leadership Skills

Phillips, M and Smalls, T. Examination of Undergraduate Students at Minority Serving Institutions and Path to CPA Certification Success

Phillips, M and Smalls, T. Financial Statement Fraud: An examination of GAAP violations at a publicly traded company and legal action taken in a class action lawsuit