

CURRICULUM VITAE
Zivia Wilson Sweeney, C.P.A.
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PERSONAL INFORMATION

Citizenship: U.S. citizen

Sex: Female

EDUCATION

University of Southern California

Masters, Business Administration, Emphasis in Accounting June 1979

Bachelor of Science, Business Administration, Cum Laude Emphasis Finance June 1977

OTHER POST-GRADUATE COURSE WORK 1985-1987

University of Michigan, UCLA, Yale University

UNIVERSITY OF SOUTHERN CALIFORNIA

POSITIONS HELD

- Associate Professor Clinical Accounting 2017 to present
- Marshall Diversity Fellow 2019-Present
- Asst. Professor Clinical Accounting 2010 to 2016
- Adjunct Professor Clinical Accounting 2009-2010
- Director Leventhal School of Accounting Summer Leadership Program February 2015 to September 2016
- Chair Marshall Clinical Faculty Committee 2015-2016
- USC-CFA Review Course Instructor April 2016, February 2017, February 2018

HONORS AND AWARDS

- Marshall Deans Community Award nominee April 2021
- USC Office of Student Affairs-Greek Life Outstanding Teacher of the Year Award May 2019
- USC Office of Student Affairs-Center for Black Cultural Affairs Outstanding Teacher of the Year Award May 2019
- Marshall Evan C. Thompson Mentoring April 2018
- Award City of Los Angeles Certificate of Appreciation June 2015 Tree Planting with Tree People Vermont Canyon Griffith Park
- Golden Apple Teaching Award May 2013
- Trojan Excellence Award Nominee Center for Black Cultural Student Affairs May 2013
- Alpha Kappa Psi Business Fraternity Faculty Honorary Member Inductee: April 2012
- Gamma Sigma Alpha, National Greek Honor Society Award: recognition as one of USC's outstanding professors whom they admire most. March 2012
- USC Parents Association Steven B. Sample Teaching and Mentoring Award-Honorable Mentioned Recipient-Fall 2011

- Steven B. Sample Teaching and Mentoring Award - Nominee Spring 2011
- National Association of Black Accountants Greater Los Angeles Student Chapter Certificate of Honor: Spring 2011

GRANTS AND DEVELOPMENT ACTIVITIES

- June 2020-May 30,2021 PricewaterhouseCoopers Foundation Grant
- April 2017-18 PricewaterhouseCoopers Foundation Grant: Diversity case studies
- January 2016-August 2016 Summer Leadership Program-raised in cash and in-kind donations to program
- January 2014-December 2014 KPMG Diversity Student Membership Grant – Accounting Society
- September 2013 KPMG Diversity Student Membership Grant – Accounting Society
- March 2012 Ernst and Young Foundation: Student Membership Grant
- April 2012 PricewaterhouseCoopers Foundation Grant: Case studies and mentoring

STUDENT ORGANIZATIONS

- Accounting Society Faculty Advisor Fall 2011- present
- Marshall Business Network Advisor Fall 2019-present
- Alpha Delta Pi Faculty advisor: Spring 2011- Fall 2021
- Money Think Faculty advisor January 2019-present
- Black Business Student Association Faculty Advisor Fall 2011-Spring 2012; Fall 2015-Spring 2016
- Faculty mentor LBSA Fall 2018-Spring 2019
- Faculty mentor NABA 2012, 2013, 2018-2019
- "Globalizing Business: Embrace Diversity and Conquer Intellectual Frontiers" April 2011 faculty advisor

COMMITTEES

- Leventhal Academic Standards Committee Chair Fall 2021 to present; Fall 2018 to present; 2014 to Spring 2015
- Marshall Communications Committee Fall 2018-2020
- Marshall Centennial Committee May 2019-2020
- USC Mentoring Committee August 2018-May 2019
- Marshall Diversity and Inclusion Committee September 2018-May 2019
- USC Homecoming Committee 2017
- Member USC Climate Change Committee August 2015 to June 2016-committee under Academic Senate and Provost to address university wide diversity and inclusiveness issues
- Member USC Climate Change Chief Diversity Officer subcommittee October 2015 to March 2016-committee under Academic Senate and Provost to address university wide diversity and inclusiveness issues
- Chair Marshall Clinical Faculty Committee October 2015 to June 2016
- Member Marshall Clinical Faculty Committee January 2015 to June 2016
- Marshall Fertitta Hall Building Committee July –August 2013
- Leventhal Undergraduate Curriculum Committee Fall 2011-Spring 2012, Fall 2017-Spring 2018

CASE COMPETITIONS

- PWC National Accounting Case Competition Faculty Advisor LA October 2015-January 2016
- Deloitte National Case Competition Faculty Advisor April 2015 Dallas Texas; team placed second
- PWC National Tax Case Competition Faculty Advisor Washington D.C. January 2014
- PWC National Tax Case Competition Faculty Advisor LA October 2013, 2014
- Deloitte National Case Competition Faculty Advisor April 2013 Dallas Texas April 5-7, 2013
- PWC Case Competition Faculty Advisor Oct. 2012
- PWC Case Competition Faculty Advisor Oct. 2011
- E&Y Case Competition Faculty Advisor Nov. 2011
- KPMG Case Study Judge October 2010

FACULTY ACADEMIC SYMPOSIUMS

- PWC National Faculty Symposium August 2019, 2020,2021
- PWC Digital Academy on Data Wrangling June 2021
- KPMG National Faculty Symposium June 2015, 2019, 2020, 2021
- PWC Tax Symposium Dana Point, California August 1-2, 2013
- KPMG National Faculty Symposium June 25-26, 2013
- EY Academic Resource Center Colloquium June 27-28, 2013
- 2013 Deloitte Foundation Faculty Consortium Dallas, Texas May 2013

PRESENTATIONS AND CONFERENCES

- CBEST Diversity Supplier Accounting Workshops: September 2020, July 2021-training in accounting fundamentals, ratio analysis, understanding financial statements
- USC Civic Engagement small business accounting workshop: September 2021-overview of internal controls and importance of policies and procedures
- Marshall Women in Business Symposium April 2020-panelist discussing the role of women in business and trends for incoming Marshall business students
- USC OWN IT Conference February 8, 2020 – Women in Business-candid panel discussion of issues facing women in the business world
- USC Welcome Week Micro Seminar presenter August 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2021;
- Accounting and Financial Session I workshop for small business suppliers in an NBC Universal Accelerator program July 24, 2018 USC Grief Center
- Faculty sponsor, coordinator, and presentation panelist with PWC national partners for PWC Colorblind Event – program on diversity and inclusiveness with attendance of over 200 students from various majors between luncheon and reception, Leventhal faculty and staff, local partners and staff, and national partners. Event supported by numerous student organizations-Accounting Society, BBSA, LBSA, Spectrum, Alpha Delta Pi, Beta Alpha Psi Event Date: October 2016-February 2017- Event date: February 10, 2017
- PwC's LA Alumni Event-Panelist “Are You Color Blind Or Color Brave?” Thursday, September 10, 2015.

- PWC “Girl Rising” Screening and Networking Event Panelist Universal Studios September 2014
- CNTTFA/CET Controlling Your Career Trajectory: Critical Issues for (Full-Time) Non-Tenure Track Faculty March 2014-Panelist
- Discover USC-Marshall Information Session Faculty Speaker November, 2013, February 2014
- Black Student Leadership Conference: Creating a Legacy Leaders Conference (CALL) August 2010 (Saturday conference)-guest speaker on hiring and human resource practices
- Marshall Explore USC Faculty Speaker To Parents And Students April 18, 2013
- Parents Weekend Speaker October 2012
- Marshall Admissions High School Counselor Conference Speaker September 27, 2013
- Guest speaker for visiting Australian students: July 2012
- “Successful Acclimation at USC” seminar conducted for the Black Students Business Association March 2011
- Guest speaker for visiting Australian students: July 2010
December 2013, 2014

FACULTY SPONSOR AND LIASON-PROGRAMS AND EVENTS

- Marshall Equity Fund For African American Students Faculty Cohort-December 2020-October 2021-assisted in the oversight this fund; assisted with the selection of the student oversight committee; provided guidance in the development of the fund's administration and policies and procedures; worked to ensure the timely transition of the fund and its management to the GRIEF center
- Welcome Week Reception for Diversity students-attendee and faculty sponsor August 2012, 2013, 2014, 2015,2016, 2017, in conjunction with Marshall admissions office
- Greek Networking Night at Alpha Delta Pi Sorority-Big four Accounting Firms and February 2012 to present
- Deloitte National Technical Partner William Platt Visit To USC Faculty Coordinator and Liaison, November 14-17, 2013
- SpaceX Dean’s Event CFO Visit to USC Faculty Coordinator October 26, 2013
- Faculty sponsor “Meet the Deans” night a first of its kind event for students to meet the deans of Marshall and Leventhal March 2012, 2013

CASE STUDIES

- Developed and authored two case studies related to professional ethics and diversity/inclusion in the workplace under grant from PWC-2017-2018; 2020-2021
- Developed and authored case study related to understanding accounting profession for the 2016 Summer Leadership program-June 2016
- Developed and authored three case studies related to professional ethics in the workplace, systems conversions, and a-133 technical issues and ethics-Spring 2013
- GAAP research project case study revision and update to original case study that allows students to fully comprehend the difference between US GAAP and IFRS-Spring 2013
- Developed and authored four case studies related to ethics (2 cases) and the International Financial Reporting Standards (2 cases)-Spring 2011

EDITORIAL AND REFEREEING ACTIVITIES

"Principles Of Accounting Chapter Inventory OpenStax Principles of Accounting textbook", Wise Wire, Ad Hoc Reviewer, Abstracts. (2018 - August 2018).

"Principles Of Accounting Chapter Sustainability Reporting OpenStax Principles of Accounting textbook", Wise Wire, Ad Hoc Reviewer, Abstracts. (2018 - November 2018).

MEDIA EXPOSURE

April and November 2021: Technical accounting adviser inventory and lease accounting-Wall Street Journal

November 2021: Technical accounting adviser divesting lines of businesses-Bloomberg News

January 2021: Technical accounting discussion regarding not for profit issues-KPCC

June 2020: Quoted regarding going concern-Los Angeles Business Journal

<https://labusinessjournal.com/news/2020/jun/22/going-concern-filings-economic-uncertainty-covid19/>

June 2020: Technical accounting interview inventory issues and covid implications; Quoted-Wall Street Journal

<https://www.wsj.com/articles/clothing-companies-want-to-hold-on-to-unsold-inventory-11593037059?mod=searchresults&page=1&pos=1>

November 2019: Quoted regarding whistleblower, audit committee implications and hiring and terminating auditors; at Mattel-Bloomberg News

<https://news.bloomberglaw.com/securities-law/mattel-identifies-financial-controls-to-improve-stands-by-pwc>

July 2019: Advent, "Centennial Story Mining" Interview on behalf of Marshall regarding business school history in the mid-1970s. Discussed the environment, students, professors and assorted other topics. This will be included as part of the Marshall centennial celebration

January 2019: Price School Of Public Policy, "Race Relay USC". civil rights article-growing up as a child in Memphis Tennessee during the Civil Rights Era and during Dr. King's death

August 2018: Q Voice News, "Long Beach charity California Families in Focus loses tax exempt status"-quoted for article -provided reporter NFP accounting tutorial- discussed regulatory issues related to loss of NFP status and other NFP regulatory issues

August 2017: Fox News Network- covered Welcome Week Reception for diversity students of which I was the faculty sponsor and founder

OTHER SERVICE

- Leventhal Marshall for student convocation August 2021
- Faculty adviser USC student disaster relief project November 2019-May 2020-oversaw and advised on the strategic plan for disaster relief presented to USC leadership with my assistance by two of my ACCT 410 students-elements of this strategic plan were adopted as part of the university's response to covid and helping the community
- Judge USC Song Girl tryouts October 2020
- Commencement: 2010-2019
- Promotional filming for Marshall School of Business; Leventhal School of Accounting; MSSE Program; Fall 2015, 2018

- Marshall New Faculty Orientation August 2013, 2014
- Leventhal School representative for Freshman Convocation August 2010, 2011, 2013, 2014
- Consultation with Provost office on Bovard College August 2016
- Scholarship Dinners: various fraternities and sororities 2010-2020

Past Involvement: Taught financial concepts to non-financial professionals within various organizations; fiscal presentations to professional organizations such as HFMA; guest lecturer USC School of Social Work-taught healthcare finance concepts to graduate students;

CONSULTING

- Gifted by Dezyn-consulted with African American small business owner on financial and operational aspects of her business including pricing, break-even, inventory control; and the roll out of product line to HBCUs, January 2019-December 2021:
- Finson Law Offices-partnership review litigation project Spring 2018
- Lean Plus Health Systems June 2013
- Drew League Foundation: general consultant to CFO various projects 2012-Present
- General ledger project with USC student team- Private Canadian Company Alberta Traffic Supply. Produced procedures manual and traveled with students to Edmonton for presentation to executive management team members. October 2012
- Drew League Foundation: generated a not for profit best practices manual with student team which was presented to the Foundation's Board. September 2012

COMMUNITY AND VOLUNTEERISM

LA County Supervisor Community Economic Summit, Faculty Facilitator and Participant, July 2018

LAUSD Young Women Leadership Conference, Faculty Presenter, October 2018
Presented tips, tools and strategies to young high school girls on how to become smart, beautiful and powerful women; help young women to realize their potential; explaining the importance of a college education

Marshall Women's Empowerment Conference, faculty attendee March 31, 2018
Reva martin CNN keynote speaker

Taraji's Boutique of Hope The Boris Lawrence Henson Foundation's Launch Event, September 2018-Met Ms. Henson and discussed the foundation

Tree Planting Vermont Canyon Griffith Park-participated as a community volunteer with the law firm of Snell Wilmer and Tree People; June 2015

Principles of Success Culmination Lunch Davidson Conference Center December 2014- Brookins Community AME Church outreach and motivational program for African-American young men and adolescents

Faith, Hope and Charity Pray for a Cure Cancer Mass-October 2014-Our Lady of Angels Catholic Church-represented my parish as participant in mass along with Cardinal Mahoney-carried the prayer cloth to altar which represented the cure for cancer

Residential Street Planting, South LA Twentieth Street Elementary School March 2014-participated as a community volunteer with the law firm of Snell Wilmer

Drew League Foundation (Summer 2013); St. Bernadette Church Christian Service (ongoing);

PROFESSIONAL AFFILIATIONS

Current: California Society of CPAs, AICPA,

Past: USC Leventhal School of Accounting-former Advisory Board Member, Healthcare Financial Management Association; Financial Executives International

Past Involvement: 2012 U. S. Presidential Campaign Volunteer; Drew League Foundation (Summer 2012); St. Bernadette Church Christian Service (ongoing); Hope Faith and Charity (supporter and volunteer); Delta Sigma Theta Headstart Preschool (2011); Downtown Women's Center volunteer (April 2011)USC Black Alumni Association-Vice President of Fundraising; Corporate Contributions Committee-Tenet Corporation; Daniel Murphy High School-President, Booster Club, Member Parent's Council, Fundraising; St. Bernard's High School Booster Club, Casino Night (supporter and volunteer), fundraising; St. Bernadette Church Principal Search and Appointment Committee, parish designated representative for various community-based meetings; St. Bernadette School parent volunteer and supporter-50th year anniversary celebration, fundraising, Halloween carnivals, sole donator of athletic gear for football team; South Bay Lutheran High School parent volunteer and supporter, assisted with underwriting athletic gear for football team; Normandie Elementary School corporate supporter and Career Day speaker; Vietnam Veteran day volunteer; personal Christmas toy drive and donation for downtown charity; Chairperson of WellPoint finance/accounting employee Christmas toy and hotel food drive which garnered over 2000 toys for six different charities; Special Olympics; African American Aids Walk; Revlon Walk for Breast Cancer;

PROFESSIONAL EMPLOYMENT HISTORY

UNIVERSITY OF SOUTHERN CALIFORNIA:

Clinical Professor of Accounting

WEST LA COLLEGE

Accounting Instructor

INTERNATIONAL CHURCH OF THE FOURSQUARE GOSPEL

Controller

ST. JOHN'S WELL CHILD AND FAMILY CENTER

Chief Financial Officer

YWCA OF GREATER LOS ANGELES

Chief Financial Officer

KAISER PERMANENTE

Assistant Controller – California Division

WATTSHEALTH MANAGEMENT COMPANY, INC. (WHMCO INC.)-

Vice President, Financial Services

MEDPARTNERS, INC. (CaremarkRx)

Vice President, Accounting/Financial Services

WELLPOINT HEALTH NETWORKS, INC.

Vice President-Finance and Administration/Chief of Staff

Vice President-Corporate Financial Planning

TENET HEALTHCARE CORP.

Assistant Vice President, Finance: - General Hospital Division

REVELL, INCORPORATED

Corporate Treasurer & Corporate Controller

PRICEWATERHOUSECOOPERS

Audit Supervisor

PROFESSIONAL EXPERIENCE

- Demonstrated expertise in successfully developing and managing the finance and accounting departments of multi-billion and multi-million dollar manufacturing and healthcare service industry companies and major non-profits;
- Fortune 500 and not-for-profit company experience with increasing levels of management responsibility;
- Proven leadership skills with significant experience in evaluating, redesigning, and implementing processes and procedures to satisfy the needs of internal and external stakeholders in the most efficient and cost-effective manner.

RESPONSIBILITIES

ACCOUNTING:

- Executive oversight of division, regional (\$20 million -\$5 billion+ in net revenues), start-up company and non-profit general accounting departments including accounts payable, payroll, financial reporting and financial accounting systems.
- Annual audit; external financial and management reporting;
- SEC and technical accounting research; consolidations
- Tax planning and corporate tax returns;
- Technical reviews of management services agreements;
- Negotiation of legal agreements including management services agreements;
- Internal controls, policies and procedures;
- Account reconciliations including inter-company, IBNR, and risk pools; corporate office and information technology accounting;
- Process re-engineering; and
- Scope of supervision: 12-300 employees (including ten directors and senior manager direct reports), in multiple different locations including business offices. Annual department budget range: \$1.0 million-\$10 million.

REGULATORY:

- Sarbanes Oxley compliance;

- Federal (Department of Labor and OIG), State of California, City of Los Angeles and LAUSD regulatory filings and audits;
- Department of Managed Health Care (DMHC) annual examinations (audits);
- DMHC quarterly and annual reporting; and
- DMHC legal responses.

FINANCIAL & STRATEGIC PLANNING:

- Prepared and consolidated annual operating and capital budgets (range \$20 million - \$3.5+ billion and over \$200 million, respectively) including P&L, balance sheet and cash flow statements;
- Supervised both domestic and international financial planning and analyses functions;
- Presentation to Board of Directors and Audit committees on technical accounting and budget issues;
- Corporate cost center review;
- Operational performance reviews;
- Financial forecasting;
- Process re-engineering;
- Competitor analyses;
- Liaison with investor relations;
- Case mix management analysis;
- Special projects for Executive and Senior Management including Chairman of Board of Directors; and
- Annual department budget range: \$1.0 million-\$2.5 million.

MERGERS & ACQUISITIONS:

- Technical review and negotiation of merger legal agreements;
- Due diligence audits and analyses;
- Acquisition contract negotiations;
- Financial consulting services to external clients and parent company/affiliate subsidiaries;
- Mergers and acquisitions analysis;
- Acquisition transitions; and
- Financial presentations to the Senior Executive Management Team and Board of Directors.

FINANCIAL SYSTEMS:

- Financial systems automation and conversion;
- Financial systems review; and
- Financial systems development and implementation.

TREASURY/FACILITY ADMINISTRATION:

- Investment policy;

- Selection of investment advisor;
- Treasury and cash management;
- Negotiation of revolving credit lines;
- Raising venture capital; and
- Facility security, maintenance, and staffing.

MAJOR ACCOMPLISHMENTS:

ACCOUNTING:

- Upgraded staffing at several organizations by hiring employees with CPA/MBA designation and certifications;
- Completely restructured accounting, financial reporting, and budgeting department organizations;
- Enhanced financial monthly reporting at several organizations to include technical accounting and financial analysis;
- Shortened the monthly financial reporting process from over 8 months to under 30 days;
- Re-engineered corporate office reporting to include a standard monthly financial package with detailed analysis;
- Established formalized reporting protocols including those for Board of Directors;
- Implemented global financial internal controls;
- Established proper accounting and internal controls for government regulated reporting entity;
- Implemented technical accounting and financial review processes;
- Completed interim and year end audit planning; completed annual and interim audits on time and within budget;
- Successfully established an Accounting and Finance Department within start-up organization;
- Implemented formalized staff training and development programs;
- Established proper accounting for Management Company and its related medical group and IPAs;
- Successfully spearheaded tax research/planning for not for profit parent and affiliated subsidiaries;
- Implemented successful tax conversion of professional corporation resulting in \$14 million tax benefit to corporation;
- Successfully dealt with the discovery of major fraud and embezzlement a former CFO resulting in filing of criminal charges by District Attorney's office and partial recovery of stolen funds;
- Successfully coordinated with outside legal counsel the self reporting to governmental agencies the embezzlement by a former CFO with minimum impact to organization;
- Successful negotiation and establishment of new health and other benefits packages for employees resulting in over \$300,000 in savings to the organization;
- Reduced workers compensation, general liability, and D&O, premiums;
- Successful Department Health Services, Title X, workers compensation (WCIRB), pension plan, City of Los Angeles, and annual external audits; and

- Drafted and/or reviewed numerous legal agreements.

REGULATORY:

- Ensured regulatory filings completed on timely basis;
- Successful completion of several annual compliance audits with no material exceptions being noted;
- Spearheaded efforts that led to quarterly versus monthly financial reporting to DMHC; and
- Authored Division response to State of California in regard to changes in Orange Blank filings as mandated by DMHC.

MERGERS & ACQUISITIONS:

- Successfully redrafted and negotiated both major divestiture and several major management services agreements;
- Merrill Lynch valuation project team leader;
- Generated over \$650,000 in billings for financial services rendered to clients;
- Drafted client engagement proposals; and
- Assisted in the renegotiation of purchase price on several acquisitions resulting in over \$2 million in savings.

FINANCIAL & STRATEGIC PLANNING:

- Streamlined budgeting and forecasting procedures within numerous organizations and integrated technical accounting review into processes;
- Successfully spearheaded budget system conversions; and
- Completed operating and capital budgets and five year strategic plan within six (6) weeks for start-up IPO Company and non-profit.

TREASURY/FACILITY ADMINISTRATION:

- Implemented strong cash management and tracking system including improvement in internal controls over cash;
- Implemented new lockbox procedures resulting in increased cash flow of over \$0.5 million per month;
- Responsible for the retention of Merrill Lynch as Investment Banking partner for parent company and its subsidiaries;
- Streamlined facility costs and implemented upgraded maintenance program for six locations within Los Angeles County.
- Negotiated and established lines of credit; and
- Improved cash flow management resulting in a reduction of banking and interest charges and improved management of vendor payments.

FINANCIAL SYSTEMS:

- Managed and spearheaded the selection and implementation process for the General Ledger Conversion Project for large non-profit utilizing internet based technology;
- Successfully negotiated implementation, Microsoft Licensing and external third-party hosting agreements;
- Streamlined the budgeting process and implemented software improvements and standardization that resulted in an estimated \$200,000 in savings; and
- Automated numerous manual financial processes that led to timelier and more efficient monthly and year end closes.

UNDERGRADUATE AND GRADUATE PROGRAMS

SCHOLARSHIPS AND AWARDS

Consortium for Graduate Studies and Management Fellow 1977-1979

USC AFFILIATIONS

USC Song Girl (1975-1977); member Alpha Kappa Alpha sorority; Beta Alpha Psi; Washington D.C. semester-intern for Congresswoman Yvonne B. Burke and United States Department of Justice (1977)