

Benjamin W. Harmon, Jr., CPA, MBA

Professional Profile

- Certified Public Accountant (CPA), Commonwealth of Kentucky, License number 8806, issued 2001. I am able to obtain a reciprocal license in other states. Previously held a reciprocal license in Louisiana for a specific work engagement.
- Dedicated professional with an MBA and more than 23 years' experience in business development, accounting, financial reporting, tax analysis and preparation, consolidations, developing financial and internal control policy, auxiliary, payroll and procurement oversight, contract negotiations including auxiliary units, and staff supervisory and development.
- Professional with more than 17 years' direct higher education experience, collaborating with all university divisions, faculty, and other constituents on large-scale and small-scale projects.
- Experienced in supervising leading areas of Controller/Accounting, grants and contracts accounting, bursar and student accounting, payroll, procurement and auxiliaries.
- Experienced working closely with all areas that fall under the purview of Finance and Administration, including those that are not specifically Finance, including Planning, Design and Construction, Facilities, IT, HR.
- Skilled director of professional staff.
- Skilled in implementing process improvements in payment processes to promote efficiency and improve security.
- Skilled in evaluation and implementation of new processors to promote efficiency and maintain proper internal controls.
- Skilled in reviewing and implementing policy change to improve function, efficiency and compliance.
- Experienced working on project management teams for large capital projects.
- Experienced in developing policies (including financial reporting, financial procedures and internal control) and adopting/implementing new procedures/pronouncements issued by accounting oversight authorities (FASB/GASB/GAO).
- Experienced in leading university financial team through ten-year SACSCOC reaccreditation/reaffirmation process.
- Experienced member of SACSCOC review team.
- Experience in collaborating with faculty and staff across organizations and divisions.
- Experienced public speaker, presenting to boards, organizational shareholders, and during annual workshops and conferences.
- Presenter for multiple SACUBO events.
- Experienced in utilizing key business contacts and working with business college deans to promote student recruiting for internships and full-time positions for students.
- Experienced SACSCOC financial review team member, as well as review of financial viability and sustainability of institution's QEP.
- Experienced working with bond counsel and bond rating agencies on bond issues. Also experienced working with Tennessee State School Board Authority on approvals for new debt instruments.
- Experienced in financial and treasury management of university supporting foundations.
- Experienced in business development and start-up (for profit and non-profit).

- Experienced user of Ellucian Banner ERP software system, including system maintenance, creating/adjusting chart of accounts and creating hierarchal flow of university divisions through the finance system.

Experience

2018-Present Associate VP for Finance and Chief Financial Officer, Austin Peay State University, Clarksville, TN
 Treasurer, Austin Peay State University Foundation, Clarksville, TN

- Manage and lead of the University's Controller/Accounting office, Grants Accounting, Student Accounting Services, Bursar, Procurement, Payroll and Auxiliary Services units.
- Serve on President's Cabinet.
- Serving as the University's PI for approximately \$61 million in federal grants through Higher Education Emergency Relief Fund program's three phases enacted through the CARES, CRRSAA and ARP Acts.
- Serve on the University's Data Governance and Institutional Effectiveness Committees.
- Serve on key team that developed our area's first P4 (Public, Public, Private Partnership) culminating in a partnership between our University, Montgomery County, and the Nashville Predators' NHL team for the construction and management of an Athletics and multi-purpose arena which will house our basketball teams.
- Through the aforementioned work on the arena, worked closely with the Tennessee State School Bond Authority (TSSBA) and the Tennessee State Building Commission for approval of the project.
- Negotiated leases and purchase terms to acquire five helicopters for the University's new Aviation Science program. Also worked closely with the TSSBA for approvals of these lease financed helicopters.
- Acquired and lead implementation of purchasing card audit processes to better utilize procurement staff time and improve effectiveness of the purchasing card review process.
- Restructured the Controller and Bursar/Student Accounting Services and Procurement area to better utilize the staff talents and promote staff development.
- Implemented purchasing card procedures with a third party that enabled every single transaction to be reviewed in comparison with our policies, with any outliers identified for review. Accomplished this without adding additional staff.
- Oversight of an RFP process to obtain and implement a new and improved travel system. This new system/process was tabled during the pandemic and will reconvene
- Oversight of the University's property acquisition program. Works closely with the State Building Commission on all property acquisitions.
- Oversight of the University's debt management process. Works closely with the Tennessee State School Bond Authority on all acquisitions through debt instruments, including leases.
- Collaborate closely with the University Architect on building proposals and projects.
- Collaborate with the Provost, VP of Student Affairs, Athletic Director, General Counsel, Enrollment Management, Housing, and other campus constituents on various project and program reviews.
- Evaluate proposed programs, both internal and external, for financial viability and sustainability.

- Serve as Treasurer for the APSU Foundation, providing policy and financial guidance, perform reviews of endowment investment contracts with the investment committee and serve the Board as the financial representative of the Foundation.
- Currently working on a process for financial planning and forecasting.
- Currently working to implement a payment solution to improve efficiency and timeliness within the Accounts Payable processes and increase revenue by adding an additional stream of rebate income.

2004-2018

Director of Accounting and Financial Reporting, Western Kentucky University, Bowling Green, Kentucky

- Manage all accounting activities of the University.
- Co-lead finance team through SACSCOC reaccreditation process. *Completed in 2015 with no findings or questions for clarification from review team.*
- Direct all internal and external financial reporting of the University, including preparation of annual consolidated financial statements, quarterly reports of financial position to the Board of Regents, and other annual reports required by the Commonwealth of Kentucky Office of Finance and Management. Also includes NCAA Agreed-Upon Procedures and WKYU-FM and WKYU-TV financial and compliance audits, as well as Commonwealth of Kentucky required FD reports.
- Ensure financial reports referred to above are compliant with Accounting Principles Generally Accepted in the United States (U.S. GAAP).
- Coordinate year-end financial and compliance audits with external auditors.
- Oversee the annual consolidation of related entities and elimination of inter-entity transactions in preparation of consolidated financial statements.
- Oversee adoption/implementation of all pronouncements issued by the Governmental Accounting Standards Board (GASB) deemed relevant to the University – most recently GASB 68 and currently working through GASB 75.
- Co-lead finance team for the university's 2015 SACSCOC reaccreditation.
- Oversee cash/treasury management functions of the university and ensure all liquid assets are properly safeguarded.
- Direct professional staff responsible for the University's capital construction projects, which range between \$30 million and \$60 million.
- Direct professional staff responsible for the financial management of more than \$50 million in federal awards.
- Direct professional staff responsible for ensuring federal award expenditures are compliant with new Uniform Guidance.
- Periodically review internal control structure of the University and propose changes where needed to adequately segregate duties.
- Actively train/challenge professional staff in skills development.
- Oversee annual preparation of 990T return, also actively involved in identification of unrelated business income (UBI) items required to be reported on such returns.
- Work closely with Auxiliary services business and budget manager related to campus bookstore, foodservice, etc.
- Work with business managers in various academic and administrative units across campus to assist with financial management, understanding policies/procedures, and understanding budget issues.

- Develop and maintain infrastructure for growing study abroad program, including developing student billing system/process for study abroad and easy to follow process for making international payments.
- Develop and adjust financial infrastructure for Kentucky Institute for International Study (KIIS) which is now housed at Western Kentucky University.
- Work closely with the finance officers of four foundations affiliated with the university regarding various financial and reporting matters.
- Serve on and head various campus personnel search committees.
- Serve on various campus committees researching areas for improvement/change/cost saving.

1998-2004 Auditor/Supervisor, BKD, LLP, Bowling Green, Kentucky – *A Top 10 Regional Public Accounting Firm.*

- Supervised audit staff on various types of financial audit and consulting engagements including, but not limited to: public colleges and universities, financial institutions, manufacturing entities, non-profit entities, foundations, museums, and others.
- Performed quarterly internal audit procedures and reports for financial institutions.
- Assisted publicly traded financial institution client with quarterly 10Q and annual 10K reports.
- Managed audit staff on various types of OMB Circular A-133 compliance audits.
- Directed internal control reviews for a broad base of clients and provided respective management/board of directors with recommendations on any issues related to internal controls or best business practices.
- Assisted clients in various industries with understanding, adoption and implementation of new pronouncements issued by FASB/GASB.
- Trained new employees at annual training held for new accounting staff.
- Presented topics during firm-wide, industry specific training conferences.

Education

The University of Kentucky, Lexington, KY
 Bachelors of Science in Accounting
 May 1998

Murray State University, Murray, KY
 Masters of Business Administration
 August 2011

Skills

- Skilled listener

- Proficient with Microsoft Office products.
- Quick to learn new ERP and finance/accounting software systems, proficient with Ellucian Banner ERP software system.
- Public speaking, comfortable addressing large or small groups. Prior experience in public speaking competitions and past Kentucky state champion in such competitions.
- Writing and communication skills. Past Kentucky state champion, in Louisville Courier Journal writing competition.
- Skilled in identifying and developing talent. Former recruiting team for BKD and initial trainer for new staff firmwide training sessions.

Community Involvement

2019-current	SACUBO Constituent Committee, Comprehensive and Doctoral Institutions
2020-current	SACUBO, Distinguished Service Award review team
2020-current	SACSCOC accreditation review team
2016-2021	Chairman of the Board (2018) and Board Member, Hope House, Bowling Green, KY
2016-current	Board of Directors and Treasurer, BG 26.2 & Half Marathon, Inc.
2007-2021	Board of Directors, Rich Pond Fine Arts Academy
2009-current	Founder and Board Chair, Joseph's Hope Foundation
2010-current	Event planner for Monster Dash 5K/10K fundraising event for Joseph's Hope Foundation
2011-2013	President/Coordinator for Kentucky Public University Business Officers (KYPUBO) – this was a two-year appointment

Professional References

Tyler Forrest, Vice Chancellor for Finance and Administration

University of Tennessee – Chattanooga
Chattanooga, TN
(423) 506-8617

Ronald L. Bailey, Lieutenant General
USMC, (retired)
Vice President, Industry Development
National Electrical Contractors Association
Former VP for External Affairs, Austin Peay State University
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President Emeritus, College Heights Foundation (Western Kentucky University)
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