

# Marisa Lester, CPA

Email: [MLester@albany.edu](mailto:MLester@albany.edu)

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## EDUCATION

University at Albany

Master of Science in Accounting Information Systems, Graduate Teaching Assistant

August 2006 – May 2007

Bachelor of Science in Accounting

August 2001 – May 2005

## SCHOLARSHIP

Research and Teaching Interests: Managerial Accounting, Accounting Information Systems, Financial Statement Auditing, Corporate Governance and Oversight

### Publications:

“Measuring Corporate Wellness Performance Using the Wellness Scorecard” (with Alexandra Berley and Peter C. Brewer), *Journal of Corporate Accounting and Finance*, March/April 2012, Vol. 23 Issue 3, 53-60.

### Book Reviews:

*Managerial Accounting*, 15e, Ray H. Garrison, Eric W. Noreen, Peter C. Brewer. 2014. McGraw-Hill, ISBN: 007802563X, 800 pages.

### Works in Progress:

“Student Overconfidence at Grade Predictions: Is it real or is it bravada?”, with Dennis Caplan and Kristian Mortenson.

## ACADEMIC EMPLOYMENT

University at Albany, Albany, New York

*Lecturer of Accounting Information Systems and Managerial Accounting*

August 2009 – Present

Designed and organized project materials to create challenging Accounting Information Systems course for intermediate accounting students, to reflect and reinforce: AIS audit program development; COSO control model utilization; and effective database design. Developed and taught interactive in-class exercises to stimulate and reinforce auditing and internal controls learning modules. Taught Managerial Accounting subject matter to 550 undergraduate students through; preparation of lecture, assignment of online homework, preparation of exams and review problems, and daily interaction with students via Blackboard. Coached five graduate students to effectively lead discussion class; reinforcing classroom materials.

*Director of Accounting Programs*

July 2010 – February 2014

Design and orchestrate graduate accounting program orientation and junior accounting orientation. Provide student advisement for CPA requirements and graduate accounting program pre-requisites. Attend and present at University at Albany School of Business masters program recruiting events. Designed and formalized Graduate Accounting Admissions Review Handbook. Organize Graduate Accounting student activities.

## PROFESSIONAL EMPLOYMENT

IMG Media, New York, New York

*Consultant*

2009 – February 2010

Created Finance Manual to provide reference for Financial Controller position on: quarterly and month-end financial closing procedures; internal control policies and activities; system functionality of Sales, Finance, and Budgeting systems. Performed accounting and budgeting functions while providing instruction to Controller Trainee. Supervised work product of Controller Trainee to ensure accuracy and compliance with Corporate policies and procedures.

*Financial Controller*

2008 – 2009

Established internal control policies and procedures to ensure accuracy of financial reporting. Completed monthly corporate financial reporting packages- summarizing company financial position, providing P&L, gross profit projection variance explanations, and review of balance sheet accounts by revenue project. Coordinated interim and year-end audit with external audit firm. Provided due diligence for new Client Representation decisions. Performed gross profit projections and monthly accounting close procedures for 40 revenue projects. Budgeted overhead expenses for all North American offices. Managed cash forecasting and payment structure development planning. Supported sales executives on all financial information requests. Supervised, directed and reviewed work of 5-person Accounting Staff.

- Developed quarterly internal audit review process of balance sheet accounts resulting in identification of \$400 thousand revenue overstatement
- Detected \$350 thousand overstatement of current sales for a \$4.2 million gross sales guarantee potential client Representation deal
- Created and streamlined cash forecasting analysis tool- providing management with bi-weekly cash position updates to track customer receipts and client disbursements
- Identified improper revenue recognition on 10 separate project accountings performed by staff
- Created travel & entertainment expense tracking system for sales executives resulting in early detection of potential \$100 thousand budget overrun

Deloitte & Touche LLP, New York, New York

2007 – 2008

*Audit Risk Senior Consultant*

Composed SAS and ACL programs to satisfy SAS99 compliance testing for Deloitte financial audit clients. Cleaned and analyzed journal entry data to highlight high risk classes of potentially fraudulent transactions for Deloitte financial audit teams. Performed data control walkthroughs and helped develop strategic testing approaches based on expert knowledge for consulting compliance clients.

- Recognized as Project Coordinator of \$30 million financial services client for SAS99 compliance testing involving: managing and reviewing the work product of 4 Consultants resulting in a 20% decrease of budgeted hours for manager-level review on 38 separate analyses; leading and scheduling status meetings to provide management with approaching deadlines and statistics necessary for efficient and timely project completion; and, developing and streamlining workflow processes to reduce client deliverable timelines.
- Trained and supervised staff members on analysis procedures, documentation standards and work paper preparation for the performance of year-end SAS99 journal entry analyses performed for \$9 billion healthcare manufacturing company serving both international and domestic markets, while setting and meeting aggressive deadlines for the performance of deliverables.
- Exhibited keen accounting and accounting information systems knowledge through the performance and deliverance of data analysis results to Audit teams and management resulting in greater audit efficiency by identifying trends and transactions of audit interest in financial statements.
- Demonstrated strong communication skills and ability to relate well to all levels of management including in-house audit teams, client executives, and client IT specialists, leading to an increase in audit efficiency and analysis procedures.

PricewaterhouseCoopers LLP, Los Angeles, California and Albany, NY

2005 – 2006

*Staff Auditor*

Developed audit plans, evaluated accounting operations, tested controls and documented financial accuracy of accounts for multiple financial audit clients. Collaborated with client management ensuring consistency with GAAP.

- Discovered \$1 million in unrecorded liabilities, enhancing accuracy of financial statements.
- Identified as key staff member on Yellow Book compliance testing for Vassar College
- Designed tests of controls audit plan for new audit client, resulting in identification of significant control weaknesses and directly impacting substantive testing procedures

## **MAINTAINING PROFESSIONAL QUALIFICATIONS**

- NYS licensed CPA. Participates in continuing education online learning classes throughout the year to maintain certification
- Association of Certified Fraud Examiners – member since 2015
- Association of Accountants and Financial Professionals in Business (IMA) – member since 2015

## **UNIVERSITY SERVICE**

- Committee leader of NYSSCPA Career Opportunities in the Accounting Profession Program at the University at Albany
- Presenter at NYSSCPA Career Opportunities in the Accounting Profession Program
- Faculty Advisor to Women Excelling in Business (WEB) and Women's intramural soccer program