



## Nicole McLaughlin, CPA

Nicole is a finance and accounting professional with more than 25 years of experience in financial reporting compliance and audit readiness, including a decade in the Big Four environment. Her background spans public and private companies with U.S. and international operations, where she has led complex audits, supported M&A activity, and advised executives on technical accounting and internal controls.

### Credentials & Expertise

#### Expertise

- ◆ Sarbanes-Oxley, U.S. GAAP, SEC, IFRS and PCAOB
- ◆ Internal Controls
- ◆ Mergers and Acquisitions
- ◆ International Consolidation
- ◆ Technical Accounting
- ◆ C-suite Interactions

#### Industries

- ◆ Technology
- ◆ Manufacturing and Distribution
- ◆ Electronics
- ◆ Education
- ◆ Hospitality and Leisure
- ◆ Consumer Products
- ◆ Retail
- ◆ Insurance
- ◆ Healthcare
- ◆ Pharmaceutical
- ◆ Biotechnology
- ◆ Services

#### Achievements

- ◆ Prepared financial statements for companies with revenues in excess of \$100 million.
- ◆ Analyzed complex acquisitions and prepared related technical accounting memos, purchase accounting journal entries and footnote disclosures.
- ◆ Managed audit requirements and minimized audit adjustments.
- ◆ Served as key member of accounting teams in managing month-end close and required quarterly reporting.

#### Associations & Certifications

- ◆ Certified Public Accountant (CPA) since 2003 – Licensed in California

#### Highlights

- ◆ **Assurance Audit Senior Manager for EY**- planned, organized and directed multiple engagement teams performing integrated audits of billion-dollar public companies. Also served as advisor to C-suite executives in the implementation of SOX 404 requirements and the establishment of accounting policies and procedures.
- ◆ **Audit Director at RSM** - oversaw engagement teams performing audits of private companies with U.S.-based and global operations. Also completed audits in accordance with IFRS for interoffice reporting to foreign principal audit teams and collaborated with chief financial officers of private companies to resolve technical accounting issues.

#### Technical Proficiency

- ◆ MS Outlook, Excel, Word and PowerPoint
- ◆ Lotus Notes
- ◆ Proprietary audit software

#### Education

- ◆ **BA in Business Administration – Accounting**, California State University at Fullerton
- ◆ **Masters of Science in Accounting**, University of Notre Dame

For over 15 years, BGA has proudly filled the gap that often exists between accounting firms striving to maintain independence and their clients. We understand the compliance requirements and needs of our public and private clients. Our unwavering commitment to excellence has enabled us to assist thousands of domestic and international companies with everything from complex M&A transactions to IPOs and technical accounting for financial reporting.



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### Experience



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#### Blythe Global Advisors ♦ BlytheTeam Consultant – 2013 to Present

- ♦ Provide expert assistance with complex and numerous transactions.
- ♦ Support compliance with new rules/regulatory compliance/pronouncements.
- ♦ Complete financial audit and meet filing deadlines.
- ♦ Provide internal/external reporting support.
- ♦ Fill gaps due to high turnover in key financial positions (CFO, Controller).
- ♦ Financial statement uplift, audit support, technical accounting , quarterly presentation, segment reporting & SOX preparedness.
- ♦ Evaluate the impact of ASC 606 and ASC 842.
- ♦ Provided financial reporting, XBRL and technical accounting support to smaller public companies.
- ♦ Assist companies prepare for IPOs, including technical accounting establishing effective internal controls and SOX compliance.
- ♦ Assist with the assessment and implementation of new revenue recognition and lease accounting rule changes.
- ♦ Work with a variety of high-profile companies, including the following:
  - ♦ CalAmp Corp. (Public company technical accounting and reporting , adoption of new accounting rules).
  - ♦ FuseFx Corp (Purchase accounting, other technical accounting and reporting).
  - ♦ Nuve Corporation (SPAC transaction, audit assistance, proforma financial information, reporting).
  - ♦ Karma Automotive (Purchase accounting, other technical accounting and reporting).
  - ♦ Velocity Vehicle Group (Purchase accounting, business disposition accounting).
  - ♦ SynCardia (purchase accounting, reporting, SPAC transaction).
  - ♦ Astra Aerospace (audit preparation assistance).
  - ♦ Herbl Inc. (financial reporting).
  - ♦ Enersponse (Purchase accounting project).
  - ♦ Valiant (ASC 606 adoption).
  - ♦ Vision Media (ASC 606 adoption).

#### Independent Consultant ♦ 2013 to 2016

#### **Emerald Expositions Holding, Inc. (carve out acquisition by Canadian private equity firm, Onex Corp.)**

- ♦ Key member of the accounting team and trusted advisor to management during the initial months of the new company structure:
  - ♦ Completed monthly close, finalized trial balances, prepared reporting packages for Canadian parent as well as external quarterly reports for investors.



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### Experience

- ◆ Analyzed acquisition agreements, drafted technical acquisition accounting memos, prepared purchase accounting journal entries and drafted footnote disclosures.
- ◆ Teamed with client accounting personnel to prepare monthly closing journal entries and review trial balances for completeness and accuracy.
- ◆ Researched accounting issues on stock option accounting, debt modification, co-location revenue arrangements, goodwill impairment and reporting units. Drafted related technical accounting memos.
- ◆ Collaborated with client to ensure accurate recording under new accounting system with regard to reconciliation of journal entries, trial balances and financial statements.
- ◆ Financial reporting:
  - ◆ Prepared audit schedules for quarterly reviews and annual audits, responded to auditor requests and questions.
  - ◆ Prepared monthly and quarterly reports in accordance with IFRS and Canadian public-company requirements.
  - ◆ Prepared financial statements, footnote disclosures and MD&A sections for quarterly and annual reports.
- ◆ Internal controls:
  - ◆ Executed scoping and planning for internal control testing in accordance with Canadian reporting requirements.
  - ◆ Directed preparation of internal control narratives and risk control matrices for significant accounting processes.
  - ◆ Guided and supervised the consultant performing internal control procedures.

#### **Ener-Core, Inc. (designer and manufacturer of technology enabling the conversion of waste gases into clean power)**

- ◆ Researched and completed contract method accounting guidance, analyzed and evaluated client's accounting for long-term contract using completed contract method, prepared technical accounting memo for auditors.
- ◆ Prepared detailed analysis for purposes of external audit of all project costs, revenues and losses.
- ◆ Provided supporting documentation for contract accounting to enable external audit.
- ◆ Prepared sections of Super 8-K filing and drafted footnote disclosures. Processed and tracked all comments and adjustments under tight deadline.

#### **Uniloc Corporation (security technology solutions)**

- ◆ Evaluated and justified Black Scholes model inputs for stock option grants and modifications.
- ◆ Computed stock option expense for multiple stock option grants for multiple quarters/years to ensure proper journal entries and recording of expenses.
- ◆ Prepared footnote disclosures using Excel as software was not available.
- ◆ Drafted sections of audited financial statements and prepared supporting schedules.
- ◆ Responded to auditor requests and questions.

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#### RSM ♦ Audit Director – 2009 to 2012

- ♦ Directed engagement teams performing audits of private companies with U.S. and global operations.
- ♦ Executed global audits as the principal corporate audit team reporting on consolidated operations.
- ♦ Collaborated with chief financial officers of private companies to resolve technical accounting issues.
- ♦ Performed audits in accordance with IFRS for interoffice reporting to foreign principal audit teams for consolidation purposes.
- ♦ Teamed with other audit and tax professionals on proposals to pursue new client opportunities.
- ♦ Prepared financial statements and footnote disclosures in accordance with U.S. GAAP principles.
- ♦ Monitored budgets and engagement economics to support overrun and out-of-scope billings.
- ♦ Served as career advisor to other audit professionals. Provided guidance and support for career development.
- ♦ Tailored audit approaches for new clients based on understanding their businesses and risks.
- ♦ Received National Team Excellence Award for new audit client.
- ♦ Industries included consumer products, manufacturing, insurance, technology and retail.



#### EY ♦ Assurance Audit Senior Manager – 2006 to 2009, Assurance Audit Manager – 2003 to 2006, Assurance Audit Senior – 2000 to 2003, Assurance Audit Staff – 1999 to 2000

- ♦ Planned, organized and directed multiple engagement teams performing integrated audits of billion-dollar public companies.
- ♦ Developed and implemented internal control audit procedures in accordance with SOX 404 requirements and PCAOB standards.
- ♦ Formulated risk-based audit strategies.
- ♦ Developed client relationships and served as advisor to C-suite executives in the implementation of SOX 404 requirements and establishment of accounting policies and procedures.
- ♦ Collaborated with clients to develop improved internal control documentation to comply with Sarbanes-Oxley requirements.
- ♦ Served as the primary point of contact for client consultations, including third-party consultations on complex technical accounting transactions and appropriate treatment.
- ♦ Prepared financial statements for public and private companies, including drafting of footnote disclosures.
- ♦ Leveraged technical accounting experience to review SEC filings (10-K and 10-Q) and ensure required disclosure in accordance with current practice standards and pronouncements of the profession.
- ♦ Performed technical accounting research on complex transactions, prepared technical memos for consultation with national and subject matter experts, proposed solutions to partners.
- ♦ Supported engagement teams during audit quality reviews and PCAOB inspections.
- ♦ Prepared and presented audit results and plans to audit committee members.



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### Experience

- ◆ Created budgets, developed fee estimates, negotiated fees, and coordinated billing and collection.
- ◆ Managed economics of engagements to track overruns and ensure accurate billing/collection for out-of-scope work.
- ◆ Led engagement teams of up to 20 professionals ranging from staff to manager level. Focused teams on the key priorities while managing several medium-sized projects across multiple teams.
- ◆ Public company clients included Corinthian Colleges, Inc.; Volt Information Sciences, Inc.; and SM&A plus the U.S. subsidiaries of Viasys Healthcare, Inc.; Ambassadors International, Inc.; and Peregrine Pharmaceuticals, Inc.
- ◆ Private company clients included Jonathan Engineered Solutions and LifeMasters Supported Selfcare, Inc.
- ◆ International public company clients included the U.S. subsidiary of Agility Logistics Corp., a Kuwaiti public company, and the U.S. subsidiaries of Invensys PLC., a U.K. public company.

### Contact Us

#### Blythe Global Advisors, LLC

Blythe Global Advisors is headquartered in Southern California with a broad geographic reach across the United States via the BlytheTeam®

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