

# Gary Berrigan

## Internal Audit and SOX Compliance Professional

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### Function and Specialization

- | Internal Audit
- | SOX Compliance
- | IT Controls
- | COSO Framework
- | Corporate Governance
- | Risk Management
- | Project Management
- | Forensic/Fraud Investigations
- | ERP Implementation controls
- | Financial Reporting
- | Technical Accounting
- | Due Diligence
- | Policies and Procedures

### Technical

- | COSO
- | ERM
- | GAAP
- | GAIT
- | CoBIT

### Industries

- | Technology
  - | Manufacturing
  - | Government
  - | Insurance
  - | Retail
  - | Media and Advertising
  - | Bio-pharma
  - | Start-ups
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### Professional Profile

I bring progressive internal audit and internal controls experience, including international experience, for start-up, mid- size and large companies, both public and private. A proven track record with significant management involvement.

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### Experience

#### **Internal Audit & SOX Compliance Consultant**

##### **SeaChange International** - Video Delivery Software Solutions

July 2018 – February 2020

- Reduced external consulting costs and transitioned the internal audit role from an outsourced firm to an in-house function.
- Re-documented all control narratives to update the control environment, identified new key controls over revenue for ASC606, and identified the controls that work for the company during its restructuring.
- Strengthening entity level controls by establishing company-wide ethics, IT and FCPA compliance training.
- Incorporating cyber security risks and controls to better respond to ransomware and other malware and phishing emails.

##### **Inseego Corp.**- Wireless solutions, IoT, SaaS

September 2017 – July 2018

- Assumed the growing responsibilities of the Internal Audit and SOX function for the US, UK, European and South African companies.
- Reduced costs by adjusting the number of key controls, decreasing from approximately 500 to approximately 200, over all functions and IT, both domestically and abroad.
- Remediated prior year material weaknesses and re-assessed and re-documented the Company's internal control environment, including scoping IT applications and systems in the US and abroad.

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#### **Global Director Internal Audit**

##### **Zix Corp.** – Cybersecurity SAAS Company

October 2020 – Present

- Assumed the role from a third-party consulting firm.
- Decreased SOX key controls by 23% in the first half of the year to optimize the Company's control environment.
- Member of the Company's Emerging Risk Management group and assisted in implementing the Company's bow-tie risk assessment process.
- Assisted in testing ITGC controls over SOC-1, PCI and ISO audits and led the SOX ITGC control testing from a third-party, saving the Company approximately \$40,000 in consulting fees.
- Updated all narratives, control matrices and the COSO framework to align with best practices.
- All documentation and testing performed remotely.

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### Education

Rutgers University, BS Accounting  
January 1996

### Professional Training

White Collar Crime and Anti-Money  
Laundering Training – FBI Academy,  
Quantico, VA.

**MRV Communications** - Optical transport and network equipment manufacturing  
April 2015 - August 2017

- Re-evaluated the control environment and identified opportunities for improvement while remediating material deficiencies. Implemented ethics and FCPA training throughout the US and Israel locations.
- Reduced consulting costs year over year by having reliance placed on our internal IT and financial controls testing.
- Identified key risk areas in the U.S. and Israel, including the new revenue recognition model and continued to strengthen its internal controls over financial reporting and IT.
- Key member of our outsourced contract manufacturing integration team. Participated in the risk analysis of moving our contract manufacturer from the US to Israel.
- Led the investigation of whistle-blower complaints and the Company's Ethics and Foreign Corrupt Practices Act compliance training plan.

**Globe Specialty Metals** – Silicon metals manufacturer  
September 2009 - September 2013

- Led the internal audit and Sarbanes Oxley compliance function for a \$700 million IPO and implemented and managed the Company's internal audit department and developed its risk-based audit universe for its 11 production facilities and 3 mining sites in five countries.
- Increased savings during the Company's IPO by gaining reliance on the Company's in-house IT environment whereby prolonging its implementation of SAP.
- Year over year strengthening the Company's internal controls and embedded risk awareness into projects and business practices. Identified IT general controls for the Company's SAP implementation during 2012-2013.
- Directed Audit Committee objectives and Corporate Governance related advisory services.
- In collaboration with the Chief Legal Officer, led the investigation of whistle blower complaints and established the Company's Ethics and Foreign Corrupt Practices Act compliance training plan.

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### Senior Manager, Internal Controls

**Geller & Company** – NYC Consulting  
August 2004 -April 2008

- Established and led the Emerging Business Group's Sarbanes-Oxley department. Led SOX engagements for clients in sectors that included technology, retail and bio pharmaceutical companies.
- Created a financial due diligence program and performed buy side financial due diligence for clients, including venture capital firms and other private equity companies.

**Interpublic Group of Companies** – Conglomerate of global advertising firms  
February 2003 - June 2004

- Coordinated Interpublic's subsidiaries Lowe and Draft Sarbanes Oxley initiative. Developed strategy and facilitated the efforts of three managers across North America, Europe, and Asia.

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- Performed on-site reviews and training for foreign entity Financial Directors in our European, Asian, and Canadian offices to ensure compliance with Sarbanes Oxley documentation requirements.
- Acted as Forensic Audit Supervisor for resolving allegations of fraud. Performed fraud investigations in the US and Germany prior to the passage of the Sarbanes Oxley Act.

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**Senior Manager Fraud Investigations**

**New York Life Insurance Company**

July 2000 - February 2003

- Member of the team that developed the investigative unit within NYLife's internal audit department and investigated allegations of internal fraud including misappropriation of funds, false billing schemes and identity theft.
- Conducted investigative interviews and presented testimony in Grand Jury.
- Established the public record background check Choicepoint for investigations. Implemented the service for consultants and contractors background checks. Developed procedures and conducted due diligence reviews of new clients using Choicepoint for customers investing sums greater than \$1 million in annuities.
- Performed field office audits and fraud risk assessments at Corporate and at service centers across the US.

**KPMG**

October 1998 - July 2000

- Investigated internal fraud for financial improprieties and contract vote rigging by union officials for New York City's public employee union DC37 that led to indictments.
- Conducted Fraud, Waste and Mismanagement Assessment at New York City, Board of Education High Schools.

**Federal Bureau of Investigation**

May 1994 - October 1998

- Supported Special Agents in money laundering and check kiting investigations that included organized crime, white-collar crime, public corruption, health care fraud, and other violations of federal statutes.
- Acquired financial records from financial institutions, tracing money through accounts to determine the flow of funds. Prepared affidavits and gathered evidence through subpoena. Presented findings to Special Agents and United States Attorney's Office to determine course of action.
- Testified in Grand Jury and US District Court, NJ on evidence in interstate theft and public corruption cases.