



## **T. Nicholas Nocita, CPA, Senior Consultant**

Overland Consulting | 5407 West 124<sup>th</sup> Court St | Overland Park, KS 66209 | 913-599-3323  
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### **GENERAL**

Accomplished accounting, finance and business leader responsible for utility industry consulting engagements and for planning, directing and reporting internal audit projects for a *Fortune 500* corporation. Managed international staff on complex audit engagements that resulted in improvements to internal controls, enhancements to operating processes, and demonstrable cost reductions or revenue enhancements. Recognized leader of people, projects and business initiatives.

### **PROFESSIONAL WORK HISTORY**

#### **Overland Consulting**

2018 – Present

*Senior Consultant*

Assists in conducting regulatory audits and valuation studies of electric, gas, railroad, and telecommunications companies.

#### **Kansas City Southern**

1998 – 2018

*Internal Audit Director*

*Internal Audit Manager*

Managed internal audit projects for an international rail transportation company with annual revenues in excess of \$2.5 billion dollars.

#### **McBride, Lock and Associates**

1989 – 1998

*Audit Manager*

*Senior Audit Associate*

Planned and executed audits of federal, state, and local governmental entities, as well as not-for-profit institutions.

### **PROFESSIONAL EXPERIENCE**

#### **MANAGEMENT CONSULTING**

- Performed management audits of electric and gas utilities on behalf of state utility regulators:
  - Public Service Electric & Gas Company (NJ)
  - Central Hudson Gas & Electric Company (NY)
  - Connecticut Power & Light Company, Yankee Gas Services Company and Aquarion Water Company of Connecticut (CT)
  - United Illuminating, Southern Connecticut Gas Company and Connecticut Natural Gas Corporation (CT)
  - Versant Power Company (ME)
- Conducted independent tax appraisals for a waste-to-energy facility and two public water system on behalf of the Virginia Division of Public Utility Regulation.

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- Performed a rate review of a large Arizona electric utility encompassing analysis of billing determinants, cost of capital, adjustor mechanisms, and customer outreach.
  - Performed an analysis of economic obsolescence in connection with a utility property tax proceeding on behalf of the Minnesota Department of Revenue and Minnesota Public Utilities Commission.

#### **INTERNAL AUDIT**

- Developed and executed audit plan for Mexican subsidiary KCS de Mexico, managing a five-person audit team.
- Led operational audits across all KCS subsidiaries, including Panama Canal Railway. Audits in mechanical, transportation, construction, vendor management, and equipment control functions resulted in average cost savings of \$1 - \$2 million annually.
- Participated in annual audit risk assessments and development of the annual audit plan.
- Developed and implemented the Company's enterprise risk management program, including the documentation, methodology, and reporting of risk to senior executives and the board of directors.
- Incorporated data analytics into audit methodologies, resulting in identification of enhanced cost savings opportunities.
- Implemented the Company's Sarbanes-Oxley compliance process and directed annual controls testing. Coordinated testing program with external auditors.
- Thought leadership in corporate governance, including management of the Company's delegation of authority process and updates to the Audit Committee manual.

#### **EXTERNAL AUDIT**

- Executed financial and performance audits in accordance with Generally Accepted Government Auditing Standards.
- Performed financial audits of nonprofit organizations, including compliance auditing under OMB Circular A-133 for organizations receiving federal financial support.

### **PROFESSIONAL CERTIFICATIONS**

**Certified Public Accountant** – Missouri Certificate No. 13941; Kansas Certificate No. 6686

### **EDUCATION**

#### **Henry W. Bloch School of Management, University of Missouri – Kansas City**

Masters of Business Administration, 2008

- Executive MBA program graduate; 3.9/4.0 grade point average
- Beta Gamma Sigma honors society member

#### **University of Kansas, Lawrence, KS**

Bachelors of Science in Business Administration and Accounting, 1989