

## **KATE MOTONAGA, CFE, MBA**

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### **EXPERIENCE**

#### **KAAN Group, LLC**

**6/2006 - present**

Principal and Founder

KAAN Group specializes in Business Consulting and Forensic Accounting. We help clients and attorneys investigate embezzlement, asset fraud, cash flow analysis and/or accuracy in their current business or in the purchase of a business. We pride ourselves on offering accurate confidential independent investigation in a timely manner. Additionally, we help clients with complex consulting projects such as job costing, accounting controls set up/start-up, financial statement packages, and best practices. We provide temporary CFO services, and help clients to evaluate and hire qualified accounting staff.

#### **Kaiser Aluminum & Chemical Company**

**11/2001 – 2/2006**

Vice President and Operational Controller

Reporting directly to the CFO, a Corporate VP with responsibility for all accounting functions, Sarbanes Oxley implementation, requirements and internal reporting needs for the company. Member of the CEO's senior management team: staff meetings and annual summit for setting strategic direction. Areas of direct responsibility include, international consolidated reporting (15 reporting units), audit compliance, payroll, benefit accounting, A/P, A/R, Fixed Assets, JV Equity interests, cash, and purchasing.

Controller

Divisional Controller with full responsibility for the strategic planning, development and leadership of the entire finance organization for this \$200MM manufacturing division. Directed financial planning and analysis, accounting, budgeting, MIS / IT (and ERP Implementation), Purchasing and Public Relations functions as part of the Executive Management team. Specifically responsible for:

- Accounting - Reporting, capital expenditures, payroll, internal controls, audits, A/P, invoicing, cash
- Finance - Budgeting, forecasting, hedging, project and capital funding, product and production cost analysis
- Purchasing - Relationship building, negotiations, value enhancement, controls, policies and procedures
- Information Technology - ERP implementation, information infrastructure, internal/external communications
- Public Relations - Communications, relationship building, member of several BODs, network with high-level business and political leaders
- Provided leadership and management for 45 employees
- Significant restructure experience through company's Chapter 11 process

#### **Avery Dennison**

**5/1999 - 8/2001**

Divisional Manager, Finance

Divisional leadership team member responsible to determine strategic direction and set aggressive targets for \$70MM business with 10% CAGR. Complete P&L and BS Controller functions. Business performance reporting and market analysis, developing and analyzing for improved financial visibility and accurate reflection of the true business situation.

- Manage all P&L activities: month end, quarter end, and year end activities, monthly and quarterly forecasting, 5 year Strategic Plan, Annual Operating Plan and all analysis and reviews related to core activities.
- Determine and communicate strategic impact of decisions on long term business economics. Identification of potential impacts on business of external factors, ensuring measures are appropriate and focused on key issues.
- Insure proper controls and systems are in place throughout organization.
- Direct finance organization in providing support for supply chain operations including purchasing, distribution, manufacturing, inventory, and customer service.
- Six Sigma Champion.
- Support and creation of multi-million dollar capital expenditure requests through operations and engineering.
- Led financial evaluation, analysis and audit of successful U.S. plant shut down and Mexican plant (greenfield site) start-up: inventory, real estate, operational assets, relocation activities (equipment and people), severance, cost accounting, NAFTA, etc.
- Manage recruiting, training, managing and retaining top-quality staff

**California Steel Industries**  
Manager, Cost and Planning

6/1997 - 5/1999

Responsible for supervision of financial planning area handling: five year strategic business planning for \$500MM business on an annual basis, budgeting (including departmental reviews, spending rate analysis and setting standard cost rates), monthly forecasting, cost accounting, special projects, allocation review and updating, daily maintenance, variance analysis for budget/forecast/actual results, and risk analysis for projects on plant expansion, joint ventures, SEC filings, bank relationships and acquisitions. Responsible for financial statements as related to G/L, A/P, A/R, cash, and inventory accounting for both I/S and B/S.

Designed budgeting process that eliminated redundancy, time and man-hours while delivering an improved product to Executive Committee. Revamped monthly reporting package to be concise and meaningful. Instituted quarterly projections and established measurement system to gauge projection accuracy. Established target acceptable variances and created routine to quickly and accurately describe variances in bud/fcst to actual. Developed process to compare performance to industry on quarterly and yearly basis. Core Team Leader for financial application of SAP (ERP) implementation, including all process re-engineering and cultural change.

**Honeywell**

6/1993 - 6/1997

Sr. Financial Analyst

Responsible for worldwide consolidation of P&L analysis, forecasting, budgeting and customer profitability on net sales of \$800MM from 13 facilities internationally. Ensured consolidation information was completed, analyzed, integrated and reported accurately in a timely manner. Provided analysis on capital spending, headcount, individual plant variance, and T&E. Handled daily sales review, engineering expense forecast/actual analysis and customer requests for new product lines. Simultaneously acted as Interim Controller to facility in Mexicali, Mexico for six months during search for Controller in that location. Responsible for all month end closing activities. Additionally, acted as Operational Analyst providing as needed data and analysis for process improvements and plant efficiency reviews reporting directly to EVP Operations.

Financial Analyst I / II:

Supervision of standard cost accounting reporting and accuracy by financial shared services for NA region (net sales \$250M from 4 plants). Base responsibilities included G/L and accounting processes for all closing cycles.

Developed audit plan to test standard costs for accuracy. Plant accountant with shared responsibility for yearly budgeting on net sales of \$140M. Team financial analyst: project scope included \$35M budget for capital equipment, systems updating, and process redesigning. Sole financial analyst responsible for divesting and consolidating projects resulting in estimated annual savings of \$1M. Team Leader for COPQ Recovery initiative resulting in annual savings of \$360,000. Significant knowledge of job cost, project cost and standard cost systems.

**Specialized, Inc.**

6/1991 - 5/1993

Foreclosure Specialist

Handled all processes associated with home foreclosures in both California and Arizona. Due to the economic situation during the time period, I was extremely busy and assisted in monitoring approx. 200 foreclosures each month.

**EDUCATION**

MBA	<u>The Anderson School at UCLA</u> , Strategy and Finance	1997
BA	<u>UC Santa Barbara</u> , Business Economics	1993
University of Granada, Spain	Spanish, Art and History of Spain	1990

**AFFILIATIONS – Current**

Certified Fraud Expert (CFE) – Association of Certified Fraud Examiners (ACFE)	
Lake Forest Chamber of Commerce – Director	OC Trial Lawyers Association – Affiliate Member
NAWBO – Member	Irvine Chamber / Legislative Action Committee - Member
Southern OC Chamber of Commerce – Member	Irvine Chamber of Commerce – Member
OC Venture Group – Member	Financial Women International - Member

**AFFILIATIONS - Prior**

Association of Washington Business - Board Member	Inst. of Workforce Development - Board Treasurer
Economic Development Council - Member	Washington Research Council - Board Member
Vanessa Behan Crisis Nursery – Funding Board Member	