James Lavala, CPA

Auditor

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PROFESSIONAL SUMMARY: CPA and Internal Audit professional with extensive experience in SOX 404 compliance, internal audit, risk management, and financial controls across Big 4, Fortune 500, insurance, and financial services environments. Strong background in **IT audit (ITGC, application controls, segregation of duties, and change management)** integrated with financial and operational audit functions. Experienced in evaluating end-to-end business processes, IT systems, and financial reporting controls to ensure compliance with PCAOB and COSO frameworks. Proven ability to identify control weaknesses, support remediation efforts, and enhance governance structures. Skilled in leveraging AI-assisted analytics including OpenAI ChatGPT and Anthropic Claude AI to enhance audit testing, data analysis, documentation review, and IT control assessments.

CORE COMPETENCIES: Internal Audit (SOX 404), IT Audit (ITGC, Application Controls, SOX IT Testing), Risk Management, COSO Framework, Control Testing, Segregation of Duties (SoD), Change Management, Oracle Controls, SAP Controls, Audit Remediation, Financial Reporting, Treasury Audit, Operational Audit, Financial Analysis, RCM Development, AI-Assisted Audit Analytics, ChatGPT, Claude AI, Microsoft Office, PCAOB Standards

PROFESSIONAL EXPERIENCE

BUSINESS PROCESS ADVISORY, New York, NY January 2008 – Present
Internal Audit, IT Audit & Accounting Consultant

- Lead internal audit and IT audit engagements supporting financial, operational, and system controls for public and private organizations
- Evaluate IT General Controls (ITGC), application controls, and system access controls across enterprise environments
- Perform SOX 404 testing integrating financial controls with IT systems and automated workflows
- Conduct segregation of duties (SoD) analysis, user access reviews, and system control assessments
- Review Oracle and ERP-based environments for control gaps in change management and configuration integrity
- Utilize AI tools including ChatGPT and Claude AI to support audit testing, control documentation, and issue resolution
- Perform financial analysis, reconciliation review, and operational process improvement initiatives

KPMG, New York, NY October 2021 – January 2022
Internal Audit Consultant (JPMorgan Chase)

- Performed SOX-related internal audit testing focused on IT controls, vendor governance, and operational compliance
- Reviewed IT and business process controls including access management and system-based control execution
- Conducted issue validation, remediation tracking, and audit documentation review
- Evaluated legal, regulatory, and operational monitoring frameworks supporting enterprise compliance

PRUDENTIAL INSURANCE, Newark, NJ July 2013 – January 2014
Audit Consultant

- Performed SOX 404 testing across financial reporting, payroll systems, benefit plans, and investment controls
- Conducted IT control testing including system access, payroll processing systems, and financial applications
- Supported remediation of control deficiencies across financial and IT environments
- Coordinated audit evidence collection and compliance documentation with management teams

VOLT INFORMATION SCIENCE, INC., New York, NY August 2011 – November 2011
Treasury Audit Consultant

- Performed treasury audit procedures under SOX and COSO frameworks
- Reviewed automated cash management systems including wire transfers and reconciliation workflows
- Tested system-based controls supporting treasury reporting accuracy and financial integrity

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AIG, New York, NY 2005 – 2008
Accounts Reconciliation Audit Consultant

- Audited SAP-based insurance accounting systems and reconciliations
- Performed control testing over financial reporting processes and system-generated entries
- Supported SOX remediation initiatives and financial system control improvements

MAHONEY COHEN & COMPANY, CPA, PC, New York, NY June 2006 – February 2008
Internal Audit Consultant

- Led SOX 404 engagements including ITGC, application controls, and segregation of duties testing
- Conducted Oracle system audits focusing on change management and access controls
- Developed Risk & Control Matrix (RCM) linking financial and IT control environments
- Supervised audit teams performing operational, IT, and financial control testing

ERNST & YOUNG, LLP, New York, NY July 2004 – October 2005
Internal/External Auditor

- Performed SOX 404 walkthroughs, IT risk assessments, and control testing
- Evaluated IT general controls including system access, change management, and application controls
- Conducted financial statement audits across Fortune 500 clients
- Performed substantive testing and documentation of high-risk audit areas

BLACK NEXXUS, INC., New York, NY April 2003 – June 2004
Senior Business Analyst

- Performed financial and operational audit reviews supporting business process improvement
- Assisted in control documentation and compliance analysis

JUMPCUT, INC., New York, NY January 2002 – March 2003
Business Analyst

- Analyzed financial reporting systems, payroll processes, and accounting workflows
- Supported reconciliation and general ledger control processes

PRICEWATERHOUSECOOPERS (PWC), New York, NY February 2001 – December 2001
Property Tax Associate

- Provided property tax compliance, research, and advisory support for corporate clients

MARRIOTT INC., Rockville, Maryland January 1997 – January 1999
Property Tax Accountant / Internal Audit

- Performed audit procedures on property tax records and accrual reporting
- Reviewed internal controls supporting asset classification and compliance accuracy

EDUCATION & CERTIFICATIONS: University of Rio Grande (Accounting), Licensed CPA (Maryland), CIA Exam, La Sorbonne (French Language & Culture), Mairie De Paris (Control & Excel Reporting), Intuit Tax Level I & II Certifications