

# Jilleen Hays, CPA

399 Cheltenham Drive • Centerville Ohio 45459 • (585) 690-1801 • jilleenhays@gmail.com

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## SUMMARY OF SKILLS & QUALIFICATIONS

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Over twenty years of supervisory and leadership roles, including 15 years of public accounting experience ● CPA license active in Ohio and Florida ● Extensive experience in process improvement, healthcare, higher education, financial reporting, analysis and budgeting ● Consistently delivers quality results ● Substantial experience in complex accounting areas: revenue recognition, third party settlements/reserves, contractual and bad debt allowances, self-insurance reserves, state pension plans, levy revenue, state appropriations, and donor restrictions ● Strong knowledge of FASB/GASB, US GAAP, IFRS and SEC external reporting ● Proven leadership skills that motivate teams ● Ability to evaluate alternatives and make timely, well-reasoned decisions ● Always rated a strong performer ● Effective communication, writing and organizational skills ● Extensive presentation and training experience ● Proficient in Colleague, Microsoft, Concur, QuickBooks and internet search tools, as well as previous experience with Lawson, Cerner, Point Click Care, ADP, and SMS programs ● Online and face-to-face undergraduate/graduate instructor

## PROFESSIONAL LICENSES & EDUCATION

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- **CERTIFIED PUBLIC ACCOUNTANT**, State of Ohio and State of Florida
- **HFMA FELLOW**, May 2015
- **UNIVERSITY OF MAINE** Orono, ME, Master of Business Administration, Finance
- **CENTRAL MICHIGAN UNIVERSITY** Mt. Pleasant, MI, B.S.B.A., Accounting and MIS

## PROFESSIONAL EXPERIENCE

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### **KETTERING HEALTH, Kettering, Ohio** **Executive Director, Corporate Finance**

**2022 – Present**

- Oversee Kettering Health's corporate finance team including accounting and accounts payable
- Develop and implement accounting policies to ensure compliance with GAAP, IRS, and Kettering Health's Mission
- Lead the monthly end accounting process while collaborating with the facilities' CFOs to achieve solutions to meet monthly operating results
- Integrate knowledge and understanding of legal issues related to health care to monitor risk management activities
- Institute and uphold practical auditing controls according to federal and state requirements, including the annual audit, single audit of federal and state grants, and the Kettering College audit
- Oversee and review the preparation of approximately 20 tax Form 990s and 5 tax Form 1120s
- Identify and implement tax-saving opportunities
- Contribute to financial planning and strategy, including department budgets and Kettering Health's mission
- Provide leadership and direction to staff in ways that motivate employees to maximize their contributions, including professional development
- Support, drive, and leverage technology enhancements to deliver operational efficiency and profitability
- Engage with other Directors system-wide to identify process improvements and promote sharing of best practices
- Establish and maintain an appropriate accounting system to provide complete, timely, and accurate financial information
- Serve as a member or chair on various committees
- Access to and/or work with sensitive and confidential information on various projects

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## **SINCLAIR COMMUNITY COLLEGE, Dayton, Ohio**

**2016 – 2022**

### **Controller**

- Oversaw the college's operations and was responsible for the financial management (\$200 million in revenue and \$431 million in assets) for the college, including four satellite campuses
- Responsible for finances of Sinclair Community College Foundation (\$47 million in assets) and reporting/presenting to the Finance and Executive Committee and Board of Trustees
- Finance function oversight responsibilities included accounting, bursar, grants, payroll, pension plans, regulatory filings, and ensuring compliance with all audits, federal, state, and local reporting requirements
- Developed and implemented key process improvements college-wide to become more efficient and eliminate costs, including areas outside of finance
- Prepared financial documents for the college's Finance Committee and Board of Trustees
- Participated and led as an example in the college's strategic planning and growth initiatives, diversity, equity, and inclusion initiatives, as well as the Next Generation of Leaders program
- Supervised, coached, and counseled 28 employees, provided feedback, and assisted in setting annual goals
- Developed, automated, and implemented process improvements in accounting, grants accounting, construction, budget, bursar, payroll, purchasing, travel, and athletics resulting in savings of over \$2 million annually, stronger internal controls, and restructuring of the accounting department
- Automated multiple processes that impacted every department college-wide
- Successfully managed all financial statement audits with no adjustments or findings
- Changed the Sinclair Community College Foundation year-end to mirror the college's year-end, resulting in three clean financial audits in five months
- Worked closely with the Planning & Construction department as it relates to budget-to-actual spend of capital projects and improvements, including a \$16 million building renovation, a \$31.5 million Health Science building, and continue to oversee over \$30 million of significant construction projects and negotiated supplier contracts
- Managed \$151 million of investments at the college and \$41 million at the Foundation
- Leader at the college and sought out to help problem-solve and provide sound advice
- Won the Next Generation of Leadership project and successfully secured funding and program resources to help students with food, basic school supplies, and transportation insecurities

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## **HILLANDALE COMMUNITIES, West Chester, Ohio**

**2015 – 2016**

### **Chief Financial Officer**

- Responsible for overall operations (\$43 million in revenue and \$60 million in assets) and financial management for the organization and its 15 related entities, including accounting, financial planning and analysis, treasury management, patient accounts, contracting activities, risk management, regulatory filings, and income tax returns
- Developed and implemented key accounting and operating policies, first annual operating budget and capital budget, designed and implemented organizational dashboards to monitor the business in a real-time manner
- Actively participated in the owner meetings, and strategic planning/growth initiatives to ensure compliance with all federal, state, and local reporting requirements
- Negotiated managed care contracts and supplier contracts, secured a \$2 million HUD loan for a new facility, and secured a \$2.5 million line of credit for a new construction company
- Coached and counseled employees, conducted employee meetings, mentored directors, provided feedback, and restructured the finance department due to organizational growth, the complexity of related entities, and compliance requirements by adding five new integral positions while eliminating certain ineffective or inefficient positions
- Established policies and procedures at the corporate office and facilities, converted the general ledger system to allow more meaningful/strategic information, reduced the monthly close process by 15 days, from 25 days to 10 days, restructured the patient accounts procedures resulting in savings of \$500,000 annually, eliminated late fees and interest by creating a process for accounts payable, implemented the compensation committee and corporate compliance program/committee, converted ADP as the payroll process system, and established a PTO policy

## **ROCHESTER REGIONAL HEALTH SYSTEM, Rochester, New York 2011 – 2015**

### **Senior Director Corporate Controller**

- Responsible for 22 monthly financial statement presentations to various Board of Directors and all external reporting
- Merged two significant health systems finance departments, including reporting, external audits, and systems creating \$600,000 annually savings
- Led the external audit process for all entities resulting in no adjustments or findings and savings of \$300,000 annually, HCRA audit for 2006-2009 resulting in a savings of \$1.5 million, and internal audit projects
- Provided integral financial support and analysis including monthly revenue calculations for all entities, service-line rate and volume variances, and monthly budget to actual variances to the Vice President of Finance and CFO
- Key team member in debt refinancing transactions, as well as ensuring all debt covenants were met quarterly, including quarterly reporting to banks and bondholders
- Researched and resolved complex accounting issues to ensure financial records are in compliance with US GAAP
- Developed new accounting policies and made improvements to existing policies resulted in savings of \$200,000 annually, implemented a new ERP system (Lawson), created a process to produce consolidated financial statements monthly instead of annually
- Reported monthly to HUD on a \$158 million Hospital expansion and modernization project
- Oversaw the IRS 990 tax returns for 18 entities, and for-profit tax returns for two entities
- Supervised four accounting managers, one payroll manager and eleven accountants
- Selected by Senior Executives to participate in a year-long leadership development pilot program

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## **EASTMAN KODAK COMPANY, Rochester, New York**

**2008 - 2011**

### **Director of Accounting Research and Policies**

- Supervised staff of the Accounting Research and Policies group
- Provided guidance regarding the MD&A, financial statements, and disclosures included in SEC Forms 10-Q and 10-K
- Researched and resolved complex corporate-level and business unit accounting issues, which included revenue recognition matters and assessing goodwill for impairment, to ensure financial records followed US GAAP
- Developed new corporate accounting policies and made improvements to existing policies, specifically with respect to revenue recognition
- Assessed the impact of newly issued accounting standards and SEC regulations and provided recommendations to management
- Reviewed or authored comment letters to the Financial Accounting Standards Board (FASB)
- Submitted four comment letters to FASB related to revenue recognition, leases, financial instruments, and other comprehensive income exposure drafts
- Prepared quarterly and annual financial analysis and explanations to the Audit Committee
- Developed and led worldwide Corporate Accounting Policy annual training, Quarterly Accounting Updates, and training related to relevant emerging accounting issues that included revenue recognition
- Maintained the company's NASBA accreditation

## **ERNST & YOUNG, LLP, Jacksonville, Florida and Dayton/Cincinnati, Ohio**

**1993 - 2008**

### **Audit Staff - Senior Manager**

- Managed all aspects of the execution of audit engagements including engagement team coordination and development, detailed internal control and financial statement account testing, account billing, engagement economic analysis, and presentation of audit results and recommendations to Board of Directors and Audit Committees
- Served clients of various sizes with a focus on the healthcare industry
  - Clients included: Kettering Healthcare Network, Catholic Health Partners, Ohio Health, Children's Hospital of Dayton, Ohio, Mayo Clinic, Baptist Health of Northeast Florida, Baptist Health Care, Adventist Health System, St. Vincent's Health System
- Researched technical accounting issues, and fraud standards and developed materials for the firm's Global Audit Methodology audit programs
- Key instructor for area-wide accounting and auditing programs for staff through manager
- Consistently identified in performance reviews as having a positive attitude, following up on critical issues in a timely manner, assuming multiple roles that resulted in significant efficiencies, proactively seeking new responsibilities, and demonstrating the ability to work with others as well as independently

## **ADJUNCT/COLLEGE TEACHING EXPERIENCE**

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### **SINCLAIR COMMUNITY COLLEGE, Dayton, Ohio**

**2021 – Present**

#### **Adjunct Faculty**

- Online classes: Fundamentals of Accounting and Managerial Cost Accounting

### **UNIVERSITY OF DAYTON, Dayton, Ohio**

**2019 – Present**

#### **Adjunct Faculty**

- Classes taught: School Finance, Intermediate Accounting II, and Budget Finance in Higher Education

### **STATE UNIVERSITY OF NEW YORK, Brockport, New York**

**2012- 2015**

#### **Adjunct Faculty**

- Taught ten semesters to undergraduate accounting students, face-to-face
- Classes taught: Intermediate Accounting I, Intermediate Accounting II, Introduction to Accounting

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## **COMMUNITY ACTIVITIES**

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- GASB Revenue and Expense field test participant (2021)
- Alter Booster Treasurer (2017 – 2020)
- FASB, Not-For-Profit Task Force, Volunteer (2011 – 2013)
- Healthcare Financial Management Association member (Southwest Ohio; 2011 – 2015, Western NY; and 1997 – 2001, Jacksonville, FL)
- St. Louis School, Advisory Committee, Fundraising Chair, and various other committees (2010 – 2015)
- Women’s Forum Kodak Employees, Board of Directors, two-year term (2010 - 2011)