

MARTIN (SKIP) JOHN LANGLOIS, JR., CIA, CFE, CISA, AFI

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EMPLOYMENT HISTORY

BRICKSTREET MUTUAL INSURANCE COMPANY, CHARLESTON, WV

Director of Internal Audit, January 2008 to Present

- Established an Internal Audit Department at former State operated insurance company that was privatized.
- Developed a risk based plan of audit which will be used to conduct audits and reviews.
- Performed an assessment of Information Technology risk, a review of security over system information, and testing and monitoring of system vulnerabilities.
- Assisted with West Virginia Department of Insurance (DOI) Market Conduct and Financial examinations and other projects involving external auditors and consultants.
- Member of executive strategy team and management team.

ASPEN HOLDINGS/FirstComp Insurance Company, OMAHA, NE

Director of Internal Audit, June 2004 to December 2007

- Established an Internal Audit Department at an entrepreneurial company in a highly regulated industry.
- Conducted investigations, audits and reviews in accordance with a risk based plan of audit and on an ad hoc basis at Board or Senior Management request.
- Coordinated Nebraska Department of Insurance (DOI) Financial examination, first ever SAS-70 Type II and several other projects involving external auditors and consultants.

MUTUAL OF OMAHA, OMAHA, NE

Senior Auditor, May 2001 to June 2004

- Conducted audits of various insurance processes including: marketing fees, commission payments, financing plans, claims paid, and payments for attending physician's statements.
- Conducted a review of a financial system computer application.
- Conducted audits of 15 Division Sales Offices located throughout the United States.
- Coordinated Division Office and Senior Auditor Natural Work Groups. Tasked with improving the Division Office audit process and representing Staff Auditor issues to management.
- Assisted external auditors in review of benefit accounts, mortgage loans, life, health and accident claims, and employee benefits.

LOZIER CORPORATION, OMAHA, NE

Internal Auditor, September 1999 to May 2001

- Conducted audits of two manufacturing facilities and one distribution center.
- Participated in a due diligence evaluation.
- Developed audit programs and executed audits of raw materials cycle counting, employee expense reporting, and receiving functions.
- Assisted in development of Quarterly Board of Directors Reports.
- Assisted external auditors in review of annual financial statements of Lozier Corporation and its pension and employee benefits plans.

TERRA INDUSTRIES INC., SIOUX CITY, IA

Internal Auditor, March 1998 to September 1999

- Conducted audits of over 70 retail distribution centers. Directly supervised interns.
- Conducted audit of suspected fraudulent activity in excess of \$220,000 occurring at a retail location. Prepared and presented evidence to the FBI which resulted in a conviction.
- Assisted in audits of one methanol and two nitrogen manufacturing facilities.
- Developed audit programs and executed audits of four leased terminal locations, real estate management, and fertilizer purchasing functions.

WOHLENBERG, RITZMAN & COMPANY, LLP, YANKTON, SD

Staff Accountant, June 1996 to March 1998

- Prepared tax returns for individuals, partnerships, and corporations.
- Assisted in audits of Native American Tribal governments and casinos, several banks and credit unions, mental health centers, and a manufacturer of animal vaccines.

UNITED STATES COAST GUARD, WASHINGTON, DC

Officer, May 1982 to June 1994

- Provided information and reviewed all issues concerned with Coast Guard ships, established and revised budgets, verified equipment requirements, assessed homeport locations, and formulated congressional notification.
- Validated the requirements for new radar for Coast Guard and Navy ships and approved expenditures for a \$100 million budget.
- Approved allocation of a \$10 million budget to enable the Coast Guard to exchange data with Department of Defense systems.
- Commanding Officer of two ships. These and other positions involved the direct supervision of personnel and expenditure authority, which increased as more responsibility was assigned.

EDUCATION

UNIVERSITY OF SOUTH DAKOTA, VERMILLION, SD

Master's, Professional Accountancy and Master's Business Administration, May 1996, GPA 4.0

STRAYER UNIVERSITY, POTOMAC MILLS CAMPUS, WASHINGTON, DC

*Bachelor of Science, Accounting and Business Administration, May 1994,
Summa Cum Laude, GPA 4.0*

UNITED STATES COAST GUARD ACADEMY, NEW LONDON, CT

Bachelor of Science, May 1982, Major: Mathematics

PROFESSIONAL DESIGNATIONS

- Internal Audit Related
 - Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Information Systems Auditor (CISA), Accredited Fraud Investigator (AFI)
- Insurance Industry - Life Office Management Association (LOMA)
 - Fellow, Life Management Institute (FLMI), Associate, Annuity Products Administration (AAPA), Associate, Insurance Agency Administration (AIAA), Associate, Insurance Regulatory Compliance (AIRC), Associate, Reinsurance Administration (ARA), Professional, Customer Service (PCS), Associate, Customer Service (ACS),
- Insurance Industry - Health Insurance Association of America (HIAA)
 - Health Insurance Associate (HIA), Managed Healthcare Professional (MHP)

ACTIVITIES

- Past-President Omaha chapter of the Institute of Internal Auditors (IIA)
- Past-Member IIA International Committee on Chapter Relations
- American Institute of Certified Public Accountants (AICPA), member #01630975
- South Dakota Certified Public Accountant Society, member #1100
- West Virginia Society of Certified Public Accountants, member # 74210
- Institute of Internal Auditors (IIA), member #973460
- Information Systems Audit and Control Association (ISACA), member #175441
- Association of Certified Fraud Examiners (ACFE), member #132801
- Former faculty member for Lorman Education Services
- Adjunct professor University of Charleston
- Published Articles, **Internal Auditor - Roundtable** August 2003, "Mysterious Endorsement" and April 2005, "Aire (sic)" (2006 Honorable Mention) and "When a Dollar is not a Dollar",

HONORS

- William S. Smith Certificate of Honor Award (scored in the top 35 of 2,200 taking CIA exam)
- One Coast Guard Commendation Medal and Three Coast Guard Achievement Medals
- Finalist for University of South Dakota School of Business Outstanding Graduate Student
- Nominee for Who's Who in American Business
- Beta Gamma Sigma and Alpha Chi National Honor Societies

PRESENTATIONS

Accredited Fraud Investigator Training
Forensic Institute
Charleston, WV
December 2009, September 2009, June 2009 and December 2008
"Auditor v. Fraud Investigator and Red Flags of Fraud"

First Annual Insurance Accounting and Operations Training
BrickStreet Mutual Insurance Company
Charleston, WV
November 2009
"Internal Audit and Controls"

Annual Conference
Nebraska Chapter of the American Society of Woman Accountants (ASWA)
Omaha, NE
November 2007
"Internal Control and Breakdowns with Case Studies"

Annual Regional Sales Meetings
FirstComp Insurance Company
Providence, RI, Las Vegas, NV and Omaha, NE
August through September 2007
*"Introduction to Internal Audit and Insurance Fraud –
Bad Things that Happen without Internal Controls with Case Studies"*

55th Annual Spring Conference
Mid-West Region of the Insurance Accounting and Systems Association (IASA)
and the Iowa Society of Certified Public Accountants (ICPA)
Des Moines, IA
April 2007
"Fraud and Internal Control with Case Studies"

Beta Alpha Psi Meeting
University of Nebraska at Omaha
Omaha, NE
April 2007
"Internal Auditing in the 21st Century and Internal Audit at FirstComp Insurance Company"

Monthly Meeting
Sioux Falls Chapter of the Institute of Internal Auditors (IIA)
Sioux Falls, SD
October 2006
"Internal Controls – Real Life Examples with Case Studies"

Lorman Educational Services Training
Omaha, NE
August 2006 and August 2005
"Improve Your Organization's Internal Control in Nebraska"