

Like all of us, I arrived at USCGA in June of 1976. I didn't know Coast Guard called its ships Cutters or that they were white...or nearly anything else about the CG except college was free. I stayed under the radar at the Academy, focused on academics (majoring in Management/Economics with a good GPA), swam then managed the Swim Team (when my lack of speed became too clear to ignore), and played intramural soccer. I selected the USCGC Madrona, a 180ft Buoy Tender in Portsmouth, VA, for my Ensign tour after the USCGC Blackthorn tragically sank during our billet selection process.

I was selected to command the USCGC Point Arena (82 ft WPB) in Norfolk, VA, and was then assigned to the Third District Operations Center on Governors Island, NYC. In between this transfer, I married Sherry Maroulis, a lifelong Norfolk resident, that Rob Ogg's sister Cathy introduced me to and then badgered her into going on a date with me. I also acquired Heather and Heath in my life, Sherry's children.

The Third District was being shut down and the MLC and Atlantic Area moved to Norfolk as I finished my Operations Center Tour. I was selected for graduate school (MBA/Financial Management), given a choice between the Naval Post Graduate School and any school in NYC, so I picked Columbia University which was the most expensive. I majored in accounting and shortly thereafter, took my Certified Public Accounting exam and the Certified Management Accounting exam, the first 2 of 6 accounting certifications I eventually acquired.

Graduate school began my USCG Financial Management career. I started with the project to create the USCG Finance Center, the Comptroller at USCG Support Center Portsmouth, CBU-2 (Operating Expense Appropriation manager and then Division Chief), Comptroller at USCG Training Center Yorktown, CFS/CG-84 (Office of Financial Systems), and finally Commanding Officer, USCG Finance Center. When I first did back-to-back finance tours, the CFO at the time used me as an example of "bad career choices". It was interesting to hear how the reasons explaining why I kept getting promoted evolved over the years.

During my USCG career, I got increasingly involved in the accounting profession serving on local chapter boards, state and regional boards, and eventually national boards and committees. While on active duty, I was elected the Global Chairman of the Board of the Institute of Management Accountants (140,000 members), appointed to the International Public Sector Accounting Standards Board which approved accounting standards for over 125 countries around the world, served on the Association of Government Accountants Professional Certification Board, and the board of the Consortium for Advanced Manufacturing – International.

Upon retiring from the USCG in summer 2008 at the end of my Finance Center Command Tour, I took 2 jobs. I became a "work on call" employee with Deloitte in their federal/defense sector consulting, and I was hired as Executive Director of the Resource Consumption Accounting (RCA) Institute, a industry association not for profit. I was a member of the group that had invented Resource Consumption Accounting over the past 10 years. I worked for Deloitte for the next 7 years and during that time I probably worked full-time for about 4 years. I lead the RCA Institute for 14 years (until 2022) when the last supporting company was finally acquired. During this period, I continued my activity in the accounting profession serving on the Institute of Management Accountants Board of Directors, as a member of the International Federation of Accountants Professional Accountants in Business Committee, setting up a new organization called the Profitability Analytics Center of Excellence, and being awarded a Lifetime Achievement Award by the Institute of Management Accountants for my contributions to the management accounting profession.

In 2012, Sherry and I bought a home site in The Villages, FL, a very large retirement community. The house was finished in February 2013 and we moved from Suffolk, VA to The Villages in June 2013. How

do we spend our time? I'm a member of The Villages Swim Team doing distance freestyle and normally the 200 (yard or meter) butterfly, I normally golf about 54 holes (3 x 18) a week (not very impressively, but I like it), I lift weights 2-3 days a week, and Sherry and I travel extensively. We take 3 major (4-6 week) international trips each year. I've been to approximately 111 countries (it will be 127 by February 2025).

In addition to the fun stuff, I'm also still on the IMA Global Board, the Board of the Profitability Analytics Center of Excellence, the COSO Board which manages the Internal Control and Enterprise Risk Management frameworks normally used by US companies for their public reporting, and I've been nominated for the CGA Alumni Association Board of Directors starting in January 2024. I still do a lot of writing, speaking, and research projects in the accounting world primarily on cost management and financial internal decision support information. I do this because I like to....and it may help delay the onset of dementia or Alzheimer's...and it gets me a few all-expense paid speaking trips every year.



Picture from Strategic Finance magazine when I became Global Chairman of the Board of Institute of Management Accountants



April 2023 in Al Ula, Saudi Arabia



You know where, India