

ANDREW N. TINSETH

Assistant Professor of Clinical Accounting

BIOGRAPHY:

Andrew Tinseth is an Assistant Professor of Clinical Accounting at the University of Southern California's (USC) Marshall School of Business and Leventhal School of Accounting. He is currently responsible for teaching various financial accounting, managerial accounting and enterprise risk management classes. Additionally, he is Chairman of the Leventhal School's Technology Committee and is a member of the school's Curriculum Committee. He also serves on the Marshall School's Technology Committee.

Prior to joining USC, Mr. Tinseth was the Vice President of Internal Audit (Chief Audit Executive) at Western Digital Corporation (a Fortune 250 (#187) hard drive manufacturer with approximately \$15 billion in annual revenues and over 85,000 employees worldwide). His role included leadership of the audit department responsible for SOX, operational, financial, and information technology audits, enterprise risk management, sales channel compliance, Chinese Ministry of Commerce (MOFCOM) "Hold Separate" compliance, and investigations. During his tenure at Western Digital, the Internal Audit department was responsible for numerous process and control improvements resulting in significantly reduced risk and millions of dollars in savings to the company. Additional notable achievements included: development of the SOX strategy for several corporate acquisitions including the \$4.8 billion acquisition of Hitachi Global Storage Technologies (HGST); successful negotiation with the trustee of China's Ministry of Commerce (MOFCOM) to allow WD's Internal Audit department to monitor the "Hold Separate" requirement arising from the HGST acquisition; implementation of an Enterprise Risk Management process to identify, metric and report corporate wide risk to the Company's Board of Directors and executive management; and leading a transformation of the information security function within Western Digital which included assuming the Chief Information Security Officer (CISO) role on an interim basis until a full time CISO was identified, recruited and hired.

Prior to Western Digital, Mr. Tinseth was Vice President of Internal Audit for Corinthian Colleges (a publicly traded for profit education company with about 10,000 employees and approximately \$1 billion in annual revenues). His role included leadership of the audit department encompassing SOX, operational, financial, regulatory compliance and IT audits, and other tasks such as investigations (internal and SOX hotline call) and consulting assignments. In his time at Corinthian Colleges, he saved the organization approximately \$1 million through a redesign of the SOX controls and developing more efficient SOX testing processes.

Prior to Corinthian, Mr. Tinseth was Vice President and Senior Audit Manager in the Independent Risk Monitoring Group (IRMG) at Union Bank of California. His role included managing the assessment of corporate-wide business risk as it relates to the Bank's IT function, documenting and testing mitigating controls, and reporting the results back to executive management. He also was considered an advisor to the Bank for all facets of information technology controls including corporate security governance, statutory and regulatory compliance, and auditing and controls management of critical IT infrastructures. He was a member of the senior executive Systems Information and Network Security (SINS) Committee where he consulted on Company policy and also was a member of the Online Security Council that oversaw the Bank's Online Banking function. Prior to joining the Bank, Mr. Tinseth was a Manager in Ernst & Young's Security and Technology Solutions practice and a Senior Consultant/Senior Audit Accountant at Deloitte & Touche where he consulted for several Fortune 100 companies.

Prior to joining USC as full time faculty, Mr. Tinseth was an adjunct professor at USC's Marshall School of Business where he taught accounting courses at night. He is also an accomplished public speaker having presented to numerous organizations including the University of California at Los Angeles (UCLA), the University of California at Irvine (UCI), the California State University at Fullerton (CSUF), the Institute of Internal Auditors (IIA), the Information Systems Audit and Control Association (ISACA), the Office of the Comptroller of the Currency (OCC) and the Federal Reserve Bank (FRB).

Mr. Tinseth is a Certified Public Accountant (CPA) in the State of California, a Certified Information Security Manager (CISM) from ISACA, and holds a Certificate in Risk Management Assurance (CRMA) from the IIA. He has received a Masters of Business Administration (MBA) and a Bachelor's degree (B.S.) in Accounting from the University of Southern California (USC).

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QUALIFICATIONS:

- Seasoned governance, risk and compliance leader with over 21 years in risk & control experience in several industries including manufacturing, financial services, education, consulting and others
- Big four (4) CPA/MBA with a track record of providing superior customer service in a collaborative manner while significantly reducing costs
- Expert in financial, operational, compliance, regulatory and information technology controls

EXPERIENCE:

UNIVERSITY OF SOUTHERN CALIFORNIA, Los Angeles, CA

9/2014 – Present

Assistant Professor of Clinical Accounting

- Responsible for teaching of financial and managerial accounting and enterprise risk management courses
- Leader of technology assessment project for the school to critically assess undergraduate and graduate level curriculum and identify potential improvement opportunities
- Other subject matter areas of interest and expertise include financial and internal auditing; internal controls (operational, financial, IT, regulatory, etc.); information security; Sarbanes Oxley compliance; and enterprise risk management

WESTERN DIGITAL CORPORATION, Irvine, CA

11/2007 – 4/2016

(Fortune 200 (#187) hard drive manufacturer with over \$15B in annual revenues and over 85,000 employees worldwide)

Vice President, Internal Audit (Chief Audit Executive reporting to Board of Director's Audit Committee)

- Responsible for a global department of twenty one (21) professionals and outsourced consultants performing various activities including: operational, financial, compliance and IT audits; Sarbanes Oxley (SOX) process management and testing; enterprise risk management; sales channel compliance; China Ministry of Commerce (MOFCOM) compliance; value add projects; and investigations

CORINTHIAN COLLEGES, Santa Ana, CA

3/2006 – 11/2007

(Publicly traded, for profit education company with nearly \$1B in annual revenues and 10,000 employees across North America)

Vice President, Internal Audit (Chief Audit Executive reporting to Board of Director's Audit Committee)

- Managed an international department of twenty (20) professionals and several outsourced consultants performing various activities including: operational, financial, regulatory compliance and IT audits; SOX process management and testing; value add projects; and investigations

UNION BANK OF CALIFORNIA, Monterey Park, CA

3/2002 – 3/2006

(Publicly traded, large regional financial institution with approximately \$2.2B in revenues, \$49B in assets, and approximately 10,000 employees worldwide)

Vice President and Senior Audit Manager, Independent Risk Monitoring Group (IRMG)

- Responsible for corporate-wide business risk assessment, control documentation and testing for the Bank's IT function including traditional internal audits, information security assessments, SOX, Gramm-Leach-Bliley Act (GLBA) and Bank Secrecy Act/Anti-Money Laundering (BSA/AML) compliance

ERNST & YOUNG, Los Angeles, CA

8/2000 - 3/2002

(Big 4 Professional Services Firm)

Manager, Security & Technology Solutions

- Leader of West Coast Assessment group (approximately 15 members) providing general IT and information security consulting services to clients

ZONEOFTRUST, Laguna Hills, CA (acquired by GUARDENT)

12/1998 - 8/2000

(Boutique information technology and security firm)

Director, Security Assessment Services / Contract Consultant

- Performed and managed IT consulting engagements including policy development, control assessments, infrastructure design and review, and computer security awareness trainings

DELOITTE & TOUCHE, Costa Mesa, CA

5/1994 - 12/1998

(Big 4 Professional Services Firm)

Senior Audit Accountant/Senior Consultant, Business Assurance & Advisory Services

- Responsible for fieldwork supervision on financial audit, IT audit and consulting engagements

EDUCATION:

UNIVERSITY OF SOUTHERN CALIFORNIA, Los Angeles, CA

Master of Business Administration, Graduated #4 in class, Beta Gamma Sigma

UNIVERSITY OF SOUTHERN CALIFORNIA, Los Angeles, CA

Bachelor of Science, Accounting

CERTIFICATIONS:

CERTIFICATE IN RISK MANAGEMENT ASSURANCE (CRMA), Institute of Internal Auditors, 2011 (Non-practicing)

CERTIFIED INFORMATION SECURITY MANAGER (CISM), Information Systems Audit & Control Association, 2003 (Non-practicing)

CERTIFIED PUBLIC ACCOUNTANT (CPA), State of California, 1998 (Inactive)

OTHER ACTIVITIES:

DELL SOFTWARE PRESIDENT'S ADVISORY BOARD

Invited to participate on President's Advisory Board for Dell Software to consult on key customer issues, market trends and on the future of strategic initiatives and investments with the company's most senior executives.

INSTITUTE OF INTERNAL AUDITORS, BOARD OF GOVERNORS

Elected to serve on the Board of Governors of the Orange County, CA chapter of the Institute of Internal Auditors responsible for providing guidance to chapter leadership relating to executing chapter activities. Additional responsibilities include Chairman of the Academic Relations Committee

BOYS SCOUTS OF AMERICA, PACK 112 (SAN CLEMENTE, CA), ASSISTANT CUBMASTER AND ASSISTANT DEN LEADER

Volunteer position providing leadership to large Cub Scout pack in San Clemente, CA (~90 scouts)

SPEAKING ENGAGEMENTS & ACADEMIC/INDUSTRY INVOLVEMENT

Frequent speaker/panelist on various internal audit, information security, compliance, and enterprise risk management topics.

SERVICE

Marshall School Service.

School, Leventhal Technology Assessment Initiative, Leader, approximately 200 hours spent for the year, Elected or Appointed?: Yes, appointed, Pro Bono, Regional. (January 12, 2016 - Present).

Leader of Technology Assessment Initiative project to critically review undergraduate and graduate level curriculum for opportunities for improvement; also working closely with Leventhal Advisory Board throughout project.

School, Developed "Introduction to Enterprise Risk Management" class, Creator, approximately 60 hours spent for the year, Elected or Appointed?: Yes, appointed, Pro Bono, Local. (August 2016 - Present).

At request of Gene Miller (and Dean Ellis), developed Introduction to ERM class which will be first class in upcoming Risk Management Program

School, MAcc and Data Analytics Program, Contributor, Member, approximately 16 hours spent for the year, Elected or Appointed?: Yes, appointed, Pro Bono, Local. (October 2016 - Present).

Requested by Dean Holder to assist in developing a MAcc and Data Analytics program; currently working on developing structure and proposal for KPMG

School, Leventhal Technology Committee, Chairman, Leader, approximately 32 hours spent for the year, Elected or Appointed?: Yes, appointed, Pro Bono, Local. (February 2016 - Present).

Created, recruited members and now Chairman of Leventhal Technology Committee responsible for augmenting technology usage throughout Leventhal

School, Leventhal Curriculum Committee, Member, approximately 16 hours spent for the year, Elected or Appointed?: Yes, appointed, Pro Bono, Local. (August 2016 - Present).

Member of Leventhal Curriculum Committee responsible for maintaining the curriculum for the undergraduate accounting students

School, Marshall Technology Committee, Member, Member, approximately 16 hours spent for the year, Elected or Appointed?: Yes, appointed, Pro Bono, Local. (August 2016 - Present).

Member of Marshall Technology Committee that is tasked with working with Marshall CIO to discuss technology issues

School, Leventhal Building Renovation, Leader of Technology Requirements, Member, approximately 8 hours spent for the year, Elected or Appointed?: Yes, appointed, Pro Bono, Local. (May 2016 - Present).

Requested by Dean Holder to work with Marshall facilities personnel and outside architects to plan technology needs for Leventhal's new building

University Service

University, Summer Leadership Program, Instructor, Instructor of one of the classes, approximately 16 hours spent for the year, Elected or Appointed?: No, neither, Pro Bono, Local. (June 2016 - July 2016).

Taught the information security class of the program