

Resume of: Steven G. Miller

Present position

Shareholder
Miller & Miller, P.S.
Seattle, Washington

Professional Experience:

Steve is one of two founding shareholders in Miller & Miller, P.S. The firm specializes in consulting and attest services for governments and not-for-profit clients. With Miller & Miller, P.S. Steve has provided a wide variety of consulting to over thirty clients.

Previous to Miller & Miller, P.S., Steve was the partner in charge of public sector and not-for-profit services for the Seattle office of Deloitte & Touche LLP (D&T). He has sixteen years of experience (from 1980 to 1996) serving public sector entities with D&T. Steve has served state agencies, county and city governments, including central services, insurance pools and enterprise operations. Steve consults on tax-exempt financing issues including conduit debt financing for public/private partnerships. Services included cost allocation, rate setting, concessionaire contracts, management contracts, public asset sales, financial analysis, operations reviews, internal control projects, and reengineering business processes. Steve was the quality control reviewer on single audit engagements for the Seattle office of D&T in addition to its own single audit clients.

Steve has also served clients in the private sector including Securities and Exchange Commission registrants. His private sector experience includes utilities, real estate, manufacturing and natural resources industries.

Knowledge of Governmental Finance:

Government Finance Officers Association, Special Review Committee. As one of only a few individuals in the State of Washington designated as a member of the special review committee, Steve has reviewed comprehensive annual financial reports of state and local governments for GFOA's certificate of achievement for excellence in financial reporting program since 1986.

Government Accounting and Auditing Committee of the Washington Society of Certified Public Accountants. During 1992 and 1993, Steve was the Chairman of this State Society Committee, which is responsible for responding to requests for public comments on proposed accounting and auditing standards. He has continually served on this committee since 1985.

Relevant Experience: Municipal Finance

King County- Steve conducted a cost allocation study for this county government, which was necessitated by the Merger of the former Municipality of Metropolitan Seattle into King County.

Resume of:

Steven G. Miller (continued)

**Relevant
Experience:
Municipal Finance
(continued)**

King County Wastewater Treatment Division: Review of system conversion issues and overhead rate assessment services.

City of Bremerton- Steve conducted a management audit of the Administrative Services Department.

City of Seattle- Steve has conducted seven engagements for various city departments involving financial analysis and management controls, management systems, or auditing related needs.

City of Mountlake Terrace- Steve conducted a management audit of the Administrative Services, Public Works and Recreation and Parks Departments.

City of Everett- Steve performed audits and assisted in financial reporting issues.

City of Tacoma- Steve conducted numerous engagements related to contracted services for parking facilities or Tacoma Dome operations, investigated the cost sharing agreement between the city and Pierce County regarding its joint health facilities operation and other financial or auditing related services.

City of Bellevue- Steve participated in control studies of various departmental operations. Steve also consulted on pre-operating issues of their convention center.

City of Tempe, Arizona, North Slope Borough, Alaska- Steve was the concurring partner for the financial statement audits of these entities.

**ICMA
Comparative
Performance
Measurement
Study**

Steve participated in the International City/County Management Association (ICMA) research project on the subject of local governmental performance measurement. His role in this project was to work with a participating jurisdiction in collecting data and calculating measures on a consistent basis.

**Relevant
Experience:
State Agencies**

Steve has experience in consulting and audit services for many different Washington State agencies. The following is a list of clients and nature of the service provided.

University of Washington - Metropolitan Tract: Audit and tenant lease services.

Washington State Department of Transportation-Marine Division: Audit services.

Washington State Department of Transportation: Cost allocation and program audit services.

Washington State Public Stadium Authority: Systems development and advisory services.

Washington State Health Care Authority: Audit services.

Washington State Housing Finance Commission: Audit, financial analysis and training services.

Washington State Department of Ecology: Financial feasibility assessment and model development services.

Resume of:

Steven G. Miller (continued)

**Relevant
Experience:
State Agencies
(continued)**

Washington State Office of Financial Management: Systems control consulting, contracting and agency risk assessments.

Washington State Department of Health: Rate review services.

Washington State Treasurer's Office- Steve provided governmental finance expertise to a strategic systems feasibility study.

Seattle Community College District VI: Business process review for grants and contracts management/

Washington State Department of Labor and Industries - accounting, actuarial and investment study.

Washington State Department of Fisheries, accounting and internal control systems engagement.

Washington State Legislature: Review of State Pension Systems management.

Washington State Auditor's Office: Five engagements involving audit and consulting services.

Served as Director of Finance for the **Washington State Convention and Trade Center** from May 1983 to May 1984. Responsible for all aspects of financial management for this state agency.

**Client
Experience:
Public Sector**

- American Samoa Government
- Bellevue Convention Center
- City of Bellevue
- City of Bremerton
- City of Everett
- City of Mountlake Terrace
- City of Seattle
- City of Tacoma
- City of Tempe, Arizona
- King County
- North Slope Borough, Alaska
- Snohomish County
- Pierce County Housing Authority
- Peninsula School District
- Port of Grays Harbor
- Port of Seattle
- Seattle Housing Authority
- Student Loan Financial Association
- Tacoma Public School District
- University of Washington -- Metropolitan Tract
- Washington Higher Education Facilities Authority
- Washington State Convention and Trade Center
- Washington State Department of Ecology
- Washington State Department of Labor & Industries
- Washington State Department of Fisheries
- Washington State Department of Transportation
- Washington State Ferry System
- Washington State Health Care Authority
- Washington State Housing Finance Commission
- Washington State Legislature
- Washington State Public Stadium Authority

**Resume of:
Client Experience:
(continued)
Not-for Profit**

Steven G. Miller (continued)

Junior Achievement
Museum of Flight
Museum of Flight Development Authority
Museum of History and Industry
North Pacific Marine Science Foundation
Northwest Education Loan Association
Seattle Center Foundation
Seattle Children's Home
Seattle Opportunities Industrialization Center
Seattle-King County Chapter of the American Red Cross
The Bush School
Woodland Park Zoological Society

**Other Clients
Served with Miller
& Miller, P.S.**

Boeing Employees Credit Union
Dain Bosworth
Developmental Research and Programs, Inc.
DuPen, Inc.
Various other consulting and CPA firms
Pacific Technologies of Washington
Yakima Herald-Republic

Education:

University of Puget Sound, BA in Business Administration, 1979

License:

CPA, State of Washington, 1980

**Professional and
Civic Activities:**

- Past President, Washington Society of Certified Public Accountants, 1998-1999
- Council Member, American Institute of Certified Public Accountants, 1997-2000
- Government Finance Officers Association
- Washington Finance Officers Association
- Board of Directors -- Washington Society of Certified Public Accountants (WSCPAs), 1995-2000
WSCPAs Government Accounting and Auditing Committee
- Steering Committee Member -- Yes for Homes
- Past Treasurer and Board of Trustee Member -- Plymouth Housing Group
- Board of Directors -- Lawton Wood Community Council
- Past National Board Member--National Court Appointed Special Advocate Association
- Past Treasurer and Board Member -- Community Psychiatric Clinic
- Past Treasurer and Board Member -- Concepts for Independent Living