

CALVIN WEBB III, CFE

Calvin (Cal) Webb III has over nine years of business risk management, controls & compliance, and data analytics experience primarily in the government, non-profit, and higher education industries.

Cal has been working with Gradient Solutions Corporation (Gradient) since 2007. At Gradient, Cal directly leads or supports all of Gradient's service lines. Cal has performed numerous projects, trainings, and data analytics for cities, governments, and non-profits including assessments of court, utility billing, sanitation, parks and recreation, golf courses, airports, inventory, fleet, building inspection, code enforcement, purchasing, payroll, contract management, capital projects, and many others.

Prior to Gradient, Cal worked at Deloitte & Touche LLP in their Dallas office. Cal holds a BBA and Master of Accountancy from Baylor University and a Certificate of Graduate Studies from Dallas Theological Seminary. Cal is also a Certified Fraud Examiner (CFE) through the ACFE. Cal and his wife April live in Mansfield, TX and have three kids - Landon (5), Reece (3), and Cohen (1).



Cal Webb III
April 21, 2016

Controlling - Consciously Impacting Your Work World



Lives In

H-Town - Houston, TX
The best food and best sports in the world! The Rockets will be back. Mark my words.

Work Experience

Energy Trader - Enron (1997 to 2002)
Managed the quarterly trading of power across the West Coast of the United States with the goal of maximizing profit for the company regardless of power grid status or energy availability.

Student Worker - Controller's Office, ABC College (1994-1997)
Assisted with managing the Controller's Office by handling monthly cost reports, report preparation, attending office operations, and customer service.

Delivery Driver - Domino's Pizza (1990 to 1993)

Education

ABC College, Bachelor's of Sports Management
Ready to help the Rocket's achieve the dream. AFA Champions here we come. Long live 1995-1996.

Photos



Interests

- Houston Rockets
- Sports
- Money
- Fast cars
- Traveling
- Successful business methods
- Achieving the dream
- Movies
- Food

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Impact of Corporation Governance

When do you normally think about governance issues? How do you typically respond? Is it in the normal cycle of **outrage** and **acceptance**? What can we do to help?

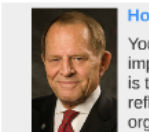
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Hollinger and Clark Study

You, my friend, need this - "...perhaps the most important overall policy implication that can be drawn... is that theft and workplace deviance are in large part a reflection of how management at all levels of the organization is perceived by the employee."



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Gradient brings unique experience and perspective to partner with our Client teams.

- **Founded in 2003**
- **Located in Arlington, TX**
- **Served 70+ organizations in the government, non-profit, and higher education industries**

Clients

- City of Arlington, TX
- Buckner International
- Dallas County
- DART
- City of Denton, TX
- City of Frisco, TX
- City of Fort Smith, AR
- Grant Thornton
- City of Irving, TX
- North Central Texas Council of Governments
- City of Richardson, TX
- City of Southlake, TX
- University of Texas at Dallas

Objectives

- Consider how corporate governance impacts your organization's internal controls
- Consider how your people impact internal controls
- Discuss the basics of internal controls.



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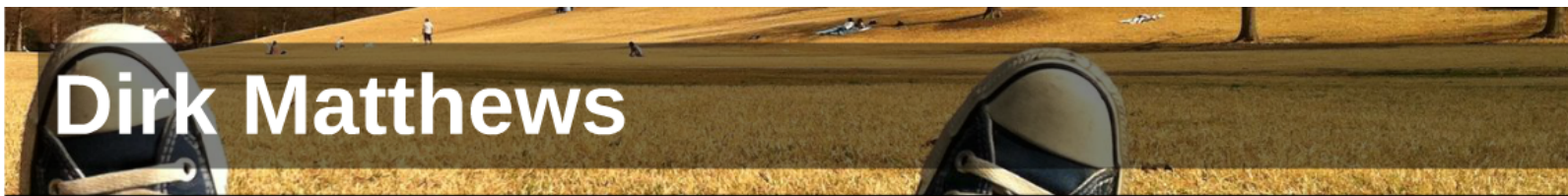
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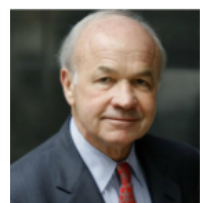
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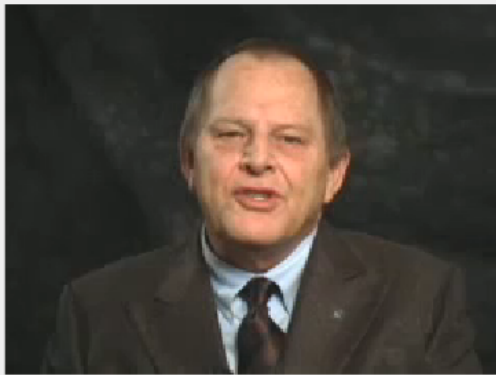
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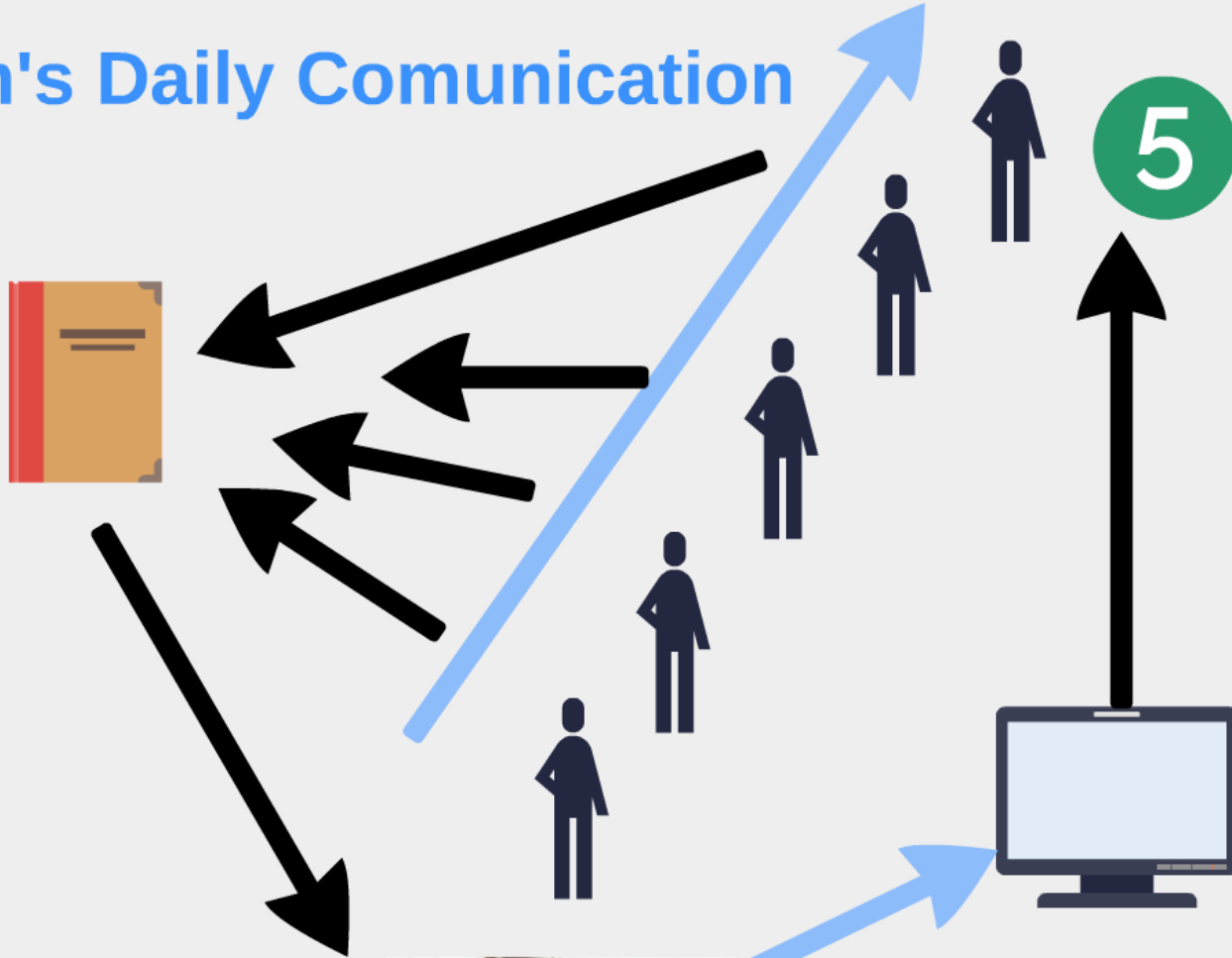


Governance Definition

The system of rules, practices and processes by which a company is directed and controlled. Corporate governance essentially involves balancing the interests of the many stakeholders in a company - these include its shareholders, management, customers, suppliers, financiers, government and the community.

<http://www.investopedia.com/terms/c/corporategovernance.asp>

Tom's Daily Communication



Tom

Importance of Governance

"COSO states that the control environment is the most important part of the framework because it forms the core of any organization: its people (their competencies and social and ethical values) and its operating environment."

COSO



An organization that establishes and maintains a strong control environment positions itself to be more resilient in the face of internal and external pressures. It does this by demonstrating behavior consistent with the organization's commitment to integrity and ethical values, adequate oversight processes and structures, organizational design that enables the achievement of the entity's objectives with appropriate assignment of authority and responsibility, a high degree of competence, and a strong sense of accountability for the achievement of objectives.

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Dirk Matthews



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Work Experience



During news interviews, what is one of the most frequent responses by friends, neighbors, or co-workers in response to something shocking?

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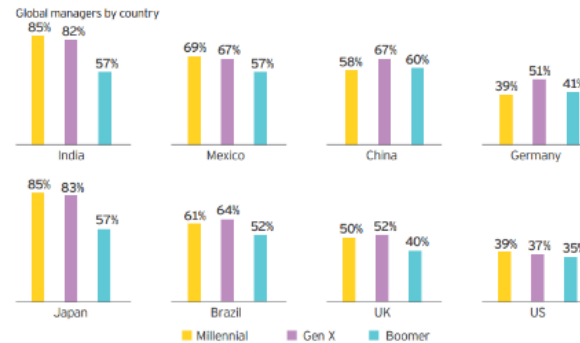


THE MILLENNIAL IMPACT



All kinds of people work in your organization.

- G.I. Generation (1904-1924) - 59.6 million (live births)
- Silent Generation (1925-1945) - 55.4 million
- Boomer Generation (1946-1964) - 75.9 million
- Gen X (1965 - 1979) - 51.5 million
- Millennial Generation - 77.9 million



Q. Are you responsible for managing the work of others?

Characteristics of Millennials

- Millennials are on track to become America's most education generation (3).
- Nearly 9 out of 10 respondents indicated that they feel responsible to make a difference in this world (7).
- Only 13 percent of Millennials consider any type of spirituality to be important in their lives (22).
- This generation desires close family relationships, and will make the effort to keep our families connected (33).
- 3 out of 4 Millennials believe their role in life is to serve others (37).
- An attitude of complete independence is not characteristic of most of the Millennial generation (58).
- Most members of this generation are color blind in the best sense of the phrase (85).
- If an employer, service organization, religious body, or any other group wants to get the best out of members of this generation, they can't overlook their strong desire to stay connected with others (106).
- This generation is one confident group of people (117).

A dark blue computer monitor with a light blue screen. The word "Poll" is written in the center of the screen in a large, black, sans-serif font. The monitor has a dark blue bezel and a matching stand. At the top center of the bezel, there is a small, light-colored horizontal bar. At the bottom right of the bezel, there is a small, grey rectangular area with three segments, the rightmost of which has a thin orange vertical line.

Poll

- **Is my door always open? Do I say it or model it?**
- **Am I supportive of people acquiring new skills?**
- **Do I embrace change?**
- **How long does it take to address professional disagreements?**

- **How is culture communicated?**
- **Do people know where they fit into the bigger picture in your department?**
- **How are objectives and goals translated into jobs?**
- **Do people ask why they are doing things?**



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What internal controls do you have in your personal life?

Examples

- You lock your doors when you leave
- You have a will
- You have a budget
- You have a backup of your data
- You have a backup of your photos
- You have a backup of your contacts
- You have a backup of your calendar
- You have a backup of your email
- You have a backup of your social media
- You have a backup of your documents
- You have a backup of your files
- You have a backup of your music
- You have a backup of your videos
- You have a backup of your apps
- You have a backup of your settings
- You have a backup of your preferences
- You have a backup of your accounts
- You have a backup of your passwords
- You have a backup of your security
- You have a backup of your privacy
- You have a backup of your safety
- You have a backup of your health
- You have a backup of your education
- You have a backup of your career
- You have a backup of your relationships
- You have a backup of your community
- You have a backup of your environment
- You have a backup of your culture
- You have a backup of your values
- You have a backup of your beliefs
- You have a backup of your identity
- You have a backup of your personality
- You have a backup of your character
- You have a backup of your soul
- You have a backup of your spirit
- You have a backup of your life

Examples

- You lock your house and your car
- You keep your PIN number separate from your debit / credit/ ATM Cards
- You review and reconcile your credit card statement before paying
- You implement anti-virus software / firewall on your home computer
- You expect your children to ask permission before they can do certain things
- Many Others

"Nobody, but nobody, reads policy manuals except for the person who wrote them, and then only because they get paid to do it. But there are a percentage of your employees who will read a good story."

David Armstrong, author of
Once Told, They're Gold

Practical Example



People tend to over rely on others

Qualifications for review

Justifications for relying on others:

I trust _____ and don't need to look at it

I don't have to closely review before I sign since X
number of others have looked at it



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