**MARLENE RODRIGUEZ, CPA (inactive)**

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**PROFESSIONAL EXPERIENCE:**

**Robert Half International,** Oakland, CA October 2018 to June 2020

**Consultant, Salaried Professional Services**

* **Twilio**
  + Review customer order forms for revenue implications, for example, looking for termination for convenience, flex, Twilio for Salesforce, Twilio wallet, SMS bucket, and SMS bundle that need to be tracked for proper revenue recognition.
* **Accela** 
  + Prepare revenue checklists for contracts over $25K for multiple element arrangement and over $50K for professional services contracts to ensure revenue recognition is in compliance with ASC 606.
  + Prepare renewal revenue plans and prepare allocations for revenue checklists.
* **Marcus & Millichap** 
  + Prepare audit work schedules for three different divisions Marcus Millichap and Company, Pacific Urban Rental, and Meridian Property Company.
  + Prepare Statement of Cashflows, Balance Sheet, Income Statement and Statement of Equity and roll forward notes to the financial statements.
  + Perform consolidations in excel for 15 to 20 subsidiaries for multiple divisions.
* **Grant Thornton LLP**  
  + Review substantive and SOX test of controls work over revenue, rental equipment, capital assets, leases, prepaid expenses, operating expenses, inter-company, review Q4 balance sheet and income statement analytics, segments income statements, as well as concluding analytics for balance sheet and income statement, and subsequent to year-end analytics for balance sheet and income statement.
  + Research accounting manager for topics over revenue and leases, assist associate in testing revenue under ASC 606
* **SONY Playstation** 
  + Document narratives, walkthroughs and testing procedures over the Order to Cash including Price Master File, Price Changes for Games, Price Changes for PlayStation Vue, Sales Order Process, Payroll including Payroll Overview and Bonus, Procure to Pay including Accounts Payable, Purchasing, and Cash Disbursements
  + Assessing financial risks and documenting key controls, narrative and walkthroughs over bonus accruals and payroll accruals

**ADDECO onsite at NEST LABS, an ALPHABET CO.**, Palo Alto, CA August 2016 to May 2017

**Senior Revenue Accountant**

* Summarize revenue contracts and any revisions for the largest retailers, specifically for revenue recognition implications.
* Perform the returns review to ensure that quantity and price is correct, while working cross-functionally with operations and sales teams using Salesforce.com and other third-party reporting.
* Review journal entries prepared by out-sourced accounting team, mostly related to cash-applications and providing timely feedback and assistance.
* Review payments for deductions and ensure that deductions are reasonable and within budget and that customers have provided sufficient evidence to support claims.
* Work with other accounting team members, collections’ team members, operations and sales as issues arise.

**VALIDANT**, San Francisco, CAFebruary 2016 to May 2016

**Senior Accountant**

* Prepare FY15 financial statements including balance sheet, income statement, statement of cash flows and footnotes, and ensured that all reconciliations and support tied to the GL before handing to auditors.
* Close January through March 2016 books and prepared snapshot analysis for discussion and informational purposes.
* Prepare support for international tax returns and recalculated stock basis for S corporation shareholders.
* Prepare health benefit reconciliation’s to ensure that the Company could collect as many refunds as possible.

**GRANT THORNTON LLP**, San Francisco, CASeptember 2013 to February 2016

**Senior Audit Associate**

* Perform substantive and financial reporting procedures for, Qualys, a public security software client with two revenue streams: subscription revenue and consultant scans on a per use basis.
  + Perform ASC 718 fair value testing of stock compensation expense for new grants using the Black-Scholes method, test new grants, test Earnings Per Share, recalculated the stock option roll-forward
  + Perform substantive and 404 procedures for revenue, including test revenue for four different revenue recognition criteria, test management’s allowance calculation, test accounts receivable, revenue analytics and explained causes for increases and decreases to subscription revenue.
* Perform balance sheet and income statement analytics to explain account fluctuations from prior periods.
* Identify key controls and created test of control templates for key controls and ensure that risks were addressed for first year SOX compliance testing.

*Other notable clients:*

* + Aria – Private SAAS company
  + Berkeley Research Group – Private Professional Firm
  + American Education Properties – Private Real Estate Company
* Test other substantive modules including: operating expenses, debt, cash, revenue, journal entry testing, employee compensation and fixed assets.
* Participate in a client carve-out for a SpinCo audit.
* Assist with 10-K annual audits, 10-Q quarterly reviews, Press Releases, and A-133 compliance testing.
* Work as a liaison between upper management and the client to complete audits in a timely and efficient manner.

**EDUCATION:**

**California Polytechnic State University**, San Luis Obispo, CA June 2013

Masters of Science, Financial Accounting

**San Francisco State University**, San Francisco, CAMay 2012

Bachelors of Science, Accounting

**COMPUTER SKILLS:**

Proficient in Microsoft Excel, Word, PowerPoint, Quickbooks, NetSuite, and IDEA

**CERTIFICATIONS:**

CPA License #: 126204 March 2015