SCOTTY VILLARREAL

INTERNAL AUDIT, ERM, SOX & CONTROLS LEADER

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PROFESSIONAL SUMMARY

Internal Audit, ERM, and SOX leader with 20+ years across Big 4, healthcare, SaaS, distribution, and aviation environments. Directs audit strategy, controls governance, compliance, technology risk, and operational audits; delivers executive and Audit Committee reporting. Current focus includes AI training and evaluation for accounting, audit, and financial reporting content.

CORE COMPETENCIES AND TECHNICAL SKILLS

Audit and controls:
Audit planning; operational and compliance audits; SOX 404 and testing; ITGCs; RACM development; control walkthroughs, testing, and evidence review; issue remediation.

Risk and leadership:
ERM; compliance management; fraud risk assessment; risk assessment and scoping; OT/ICS security; technology risk; NIST and IEC; logical access, change management, and IT operations controls; executive reporting; stakeholder management; Big 4/co-source coordination.

Tools:
AuditBoard, Workiva, TeamMate, Archer, ACL/Galvanize, IDEA, Tableau, Power BI, SAP, JD Edwards, ServiceNow, Smartsheet, Microsoft Excel, PowerPoint, Word, Outlook, Teams, SharePoint, JIRA, Visio, MS Project, and Google Workspace.

PROFESSIONAL EXPERIENCE

Independent Consulting and Business Operations — 2022-Present

Pokit Wear LLC (current business) | Independent Consultant | Dallas, TX

Selected recent contract engagements: LinkedIn, micro1, Patronus AI

- Provide AI training and evaluation support for accounting, audit, financial reporting, and privacy-sensitive information.
- Review model responses for accuracy, reasoning gaps, and alignment with internal control principles; develop expert reference responses and structured feedback.
- Provide confidential process documentation, workflow analysis, governance, and business operations support.

Included Health — 2022

Senior Manager, Internal Audit | San Francisco, CA

- Built the first-year audit plan and Audit Committee reporting for a digital health company, aligning coverage to SOX readiness, privacy, and technology controls.
- Influenced SOX readiness across 45 key business processes and coordinated 5 audit workstreams with Big 4 co-source resources.
- Partnered with HR, Product, Legal, Sales, Compliance, and senior leaders to align audit priorities with business risk and synthesize business, privacy, technology, and control risks into Board-ready reporting.

Salesforce — 2019-2021

Senior Manager, Internal Audit & Compliance | San Francisco, CA

- Executed operational and compliance audits, risk assessments, control testing, and issue validation in a global SaaS environment; strengthened audit consistency and management follow-through.
- Modernized AuditBoard module evaluation and standardized RACMs, risk statements, and audit notes to improve methodology consistency.
- Oversaw annual planning, timelines, project and quarterly reporting, stakeholder surveys, and communications across policy, sales operations, finance/accounting, and compliance.
- Partnered with stakeholders and 2 Big 4 co-source professionals on documentation, issue tracking, remediation, and cross-functional risk reviews; taught the Three Lines Model.

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EDUCATION AND PROFESSIONAL DEVELOPMENT

UT at Austin |
Post Graduate Program in AI Agents for Business Applications | July 2026

Abilene Christian University |
Master of Accounting | May 2001

Abilene Christian University |
Bachelor of Business Administration, Accounting & Finance | May 2000

AI and automation training: Process documentation, exception analytics, control-testing concepts, and AI governance. Training project: built a guardrailed EHR assistant using LangGraph/ReAct, vetted knowledge sources, and privacy and safety controls.

PROFESSIONAL EXPERIENCE CONTINUED

McKesson
2018-2019

Senior Manager, Operational Technology & Security | San Francisco, CA

- Directed OT/ICS security governance and remediation across 36 distribution centers; created policies, control standards, and site protocols aligned with NIST and IEC guidance.
- Oversaw a $5M project budget, evaluated 5 vendors, and supported Wi-Fi and network firewall upgrade planning, vendor selection, resource needs, and leadership communications.
- Prepared monthly executive status materials for 36 leaders across 5 regions on security posture, timelines, risks, benefits, budgets, milestones, and vendor coordination.
- Coordinated ITGC risk assessments, control documentation, walkthroughs, and design/operating effectiveness testing for logical access, change management, and IT operations.

McKesson
2007-2018

Manager / Senior Manager, Internal Audit | San Francisco, CA

- Led internal audits and regulatory compliance reviews across 55 locations and 3 business units, covering operational, financial, compliance, and technology risks; partnered with leaders on remediation, control ownership, and process improvements.
- Led risk assessment, planning, process mapping, and audit-program development for a $1B+ international Specialty-pharmaceutical business with 9,000+ employees; conducted 15+ stakeholder interviews and issued the report within 45 days.
- Standardized reviews across 16 Canadian distribution centers through a self-assessment workbook adopted by Internal Audit, Security, HR, and SOX Compliance. Developed RACMs and testing programs for global sourcing, manufacturer quality, document management, and 21 CFR 801/820 requirements.
- Directed and coached 2 Managers and 3 Senior Auditors; trained 15-20 audit and business stakeholders on methodology, controls, workpaper quality, timelines, and communication.

American Airlines
2004-2007

Senior Internal Auditor | Dallas, TX

- Led operational and compliance audits and SOX compliance reviews across airport operations and corporate functions. Executed testing strategies, conducted walkthroughs and control testing, documented results, and communicated findings and practical process improvements to management.

Ernst & Young LLP
2002-2004

Senior Auditor / Senior Associate | Dallas, TX

- Planned and executed financial statement audits for public and private clients, including risk assessment, control and substantive testing, analytics, documentation, and reporting support. Supervised and coached staff, reviewed workpapers, and communicated findings to clients and engagement leaders.

Arthur Andersen
2001-2002

Audit Associate | Dallas, TX

- Supported financial statement audits through account analysis, substantive testing, control walkthroughs, reconciliations, variance analysis, documentation review, and workpaper preparation.