

Education

Certified Public Accountant	3/2008
<ul style="list-style-type: none">• State of Texas	
Master of Science in Accounting	5/2006
<ul style="list-style-type: none">• The University of Texas Pan-American, Edinburg, Texas• Graduated with 3.9 G.P.A.	
Bachelor of Business Administration in Accounting	5/2006
<ul style="list-style-type: none">• The University of Texas Pan-American, Edinburg, Texas• Graduated Summa Cum Laude with 3.9 G.P.A.	
International Baccalaureate (IB) & High School	5/2003
<ul style="list-style-type: none">• Nikki Rowe High School	

Current Title: Certified Public Accountant & Professor of Practice in Accounting

Summary

- Demonstrated achiever with exceptional knowledge of business practices, tax regulations, auditing and accounting standards, financial analysis and forensic accounting processes
- Familiar with varying industries including but not limited to banking, health care (both at the hospital and physician practice level), real estate/construction, laundromat, food services and retail
- Extensive experience in preparing financial statements for various entity types including consolidations as well as individual and business tax returns at the state and federal level

Experience

Sole Member/Owner, Mariela Ruiz, CPA, PLLC

8/2018 – PRESENT

- Provide accounting & tax services including audits, reviews, compilations and agreed upon procedure engagements, bookkeeping and payroll services, accounting software implementation services, individual and business income tax preparation and tax planning services, tax problem resolution
- Provide financial and business consulting services including but not limited to CFO/controller services, process improvement, budget process guidance and support, forecasting, cost benefit analysis, financial training for staff and board members, general financial analysis and cash flow analysis

- Provide litigation support & forensic accounting services to assist counsel and their clients in the litigation process

**Professor of Practice in Accounting, *The University of Texas Rio Grande Valley* 9/2019 – PRESENT
9/2018 – 12/2018**

- Plan lectures and administer examinations
- Teach undergraduate introduction to financial accounting and individual income tax
- Advise and assist students as needed

Director of Finance & Accounting, *Doctors Hospital at Renaissance, Ltd.* 11/2012 – 07/2018

- Provided oversight, management and strategic direction to the general accounting and finance department of a large hospital; team was comprised of two hospital controllers, five managers and a team of about 45 staff with varying roles (financial analysts, accountants, accounts payable, payroll clerks, and benefit coordinators)
- Ensured general ledger and financial reporting integrity and in turn the accuracy of the hospital's consolidated financial statements
- Oversaw compliance with generally accepted accounting principles (GAAP) and applicable legal and regulatory requirements
- Analyzed internal data and financial trends
- Coordinated preparation and administration of departmental budgets
- Directed preparation of reports and returns and administration of audits
- Ensured daily reports were complete, accurate and timely within established standards
- Maintained working knowledge in all areas of responsibility to assist in any capacity needed in daily operations

Lecturer in Accounting, *The University of Texas Pan-American* 1/2010 – 11/2012

- Planned lectures and administered examinations
- Taught undergraduate introduction to financial accounting, fundamentals of managerial accounting, individual income tax, and corporation and partnership taxation courses
- Taught graduate CPA examination review course
- Faculty advisor of the Accounting Society and the Association of Latino Professionals in Finance and Accounting

- Advised and assisted students as needed
- Served as a rules judge in State Farm's Personal Financial Literacy High School Challenge
- Faculty Mentor in the Bridge Program

Audit Manager, *Smith, Fankhauser, Voigt & Watson, PLLC*

10/2005 – 11/2012

- Planned and performed compilation, review and audit engagements including the preparation of financial statements and reports for a variety of industries including health care, financial services and construction
- Prepared individual, corporate, partnership and fiduciary tax returns
- Responsible for the planning and supervision of assigned engagements including unaudited financial statement engagements, audits and tax return preparation engagements; lead a team of up to 15 individuals staffed at varying client locations
- Supervised the implementation of paperless software for all audit engagements including the training of staff and the formatting of engagements and financial reports
- Assisted with the implementation of new practice time and billing software

Management Trainee, *Texas State Bank*

3/2004 – 10/2005

- Participated in a hands-on rotation of various departments including internal audit, investments, teller operations, loan administration, collateral tracking, deposit operations and trust
- Assisted in the planning and implementation of assigned projects

Publications

· **Journal Article**

John Darcy, Delia Sanchez and Mariela Molina (Ruiz). Champions from the Land of the Colonias: Lessons for Collaborative Learning from a National Championship Accounting Team. Littleton, CO: JOURNAL OF COLLEGE TEACHING AND LEARNING. 3, no. 8 (August 2006): 41-53.

Awards and Honors

- Best Paper award and published article, Clute (2006)
- KPMG & ALPFA Audit Competition, KPMG (2004)

Organizational Affiliations

- Texas Society of CPAs
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners

Expert Testimony at Trial

- United States of America v. Jorge Zamora-Quezada, Meisy Angelica Zamora, Estella Santos Natera, Felix Ramos, Case No. M-18-CR-0855-S1; In the Southern District Court of Texas, McAllen Division
For defense
Money laundering
Trial: 12/19 – 01/20
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