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## David Smith



### **Assistant Auditor General for Manpower and Reserve Affairs Naval Audit Service**

Mr. David Smith currently serves as the Assistant Auditor General for Manpower and Reserve Affairs with the Naval Audit Service, located in the National Capital Region. In this role, he facilitates the execution and successful completion of the business objectives of FMO. These objectives include optimizing Department of the Navy financial operations, achieving an auditable business environment, and implementing a robust Managers' Internal Control Program.

Mr. Smith was appointed to his position in March 2018 and has been a member of the senior executive service since June 2003.

Prior to his present appointment, Mr. Smith held various roles at the Office of Inspector General, Department of Commerce, including Acting Inspector General, Deputy Inspector General and Assistant Inspector General for Audit and Evaluations. During this time, he oversaw audits and investigations of the twelve bureaus within the Department, its employees, grant recipients, vendors and contractors. Prior to joining Commerce in Dec. 2012, Mr. Smith was the Chief of Internal Review for the Emergency Economic Stabilization Act's Troubled Asset Relief Program (TARP) at the Department of the Treasury. He identified risks to the Program, which provided approximately \$431 billion to large and small banks and mortgage companies, and led the assessment of the efficiency and effectiveness of internal processes and procedures and verified TARP recipient compliance with laws, regulations and financial agent agreements. From Sept. 2007 through Nov. 2009, he served as the Assistant Deputy Chief Financial Officer/Acting Deputy Chief Financial Officer in the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) where he identified, developed and negotiated necessary changes to DoD and external policies and regulations impacting DoD financial management policies. Before that, Mr. Smith spent a year on Capitol Hill as the Deputy Inspector General for the U.S. House of Representatives. In this position, he directed the mission and functions of the office in ascertaining the need for, formulation of, and recommended policy, plans and programs for audits, in addition to ensuring periodic audits of the financial and administrative function of the House and joint entities. His previous assignments at OUSD(C) included serving as Director, Accounting and Finance Policy and Analysis and Director, Financial Management Domain under the Secretary's Business Management Modernization Program. He began his civilian Government career at the Defense Finance and Accounting Service (DFAS) in Sept. 2002 as the Deputy Director of Internal Review.

Mr. Smith joined the Navy in Oct. 1980 and was commissioned in Feb. 1981. He served on the USS St. Louis, USS Cook, USS Bagley and USS Aubrey Fitch and made several deployments to the Western Pacific, Indian Ocean and Mediterranean. His shore based assignments included Instructor, Fleet Combat Training Center, Pacific and Military Pay Analyst/Deputy Director for Internal Review, DFAS. He retired from the Naval Reserves as a Captain in June 2010.

During his military career, some of Mr. Smith's awards included: Joint Service Commendation medal, Navy Achievement medal (2), Navy Expeditionary medal, Defense Meritorious Service medal. In addition, he received the Secretary of Defense Exceptional Civilian Service medal (2).

Mr. Smith is a Certified Public Accountant and has both a Bachelor of Business Administration and Master of Accountancy from the University of North Florida.