ABOUT THE INSTRUCTORS

Gayle H. Lacroix, CPA

GAYLE H. LACROIX

Gayle Lacroix currently serves as the Chief Financial Officer of Roxbury Tenants of Harvard Association Inc. Roxbury Tenants of Harvard (RTH) seeks to develop, preserve and maintain safe and affordable housing for low and moderate-income people of diverse backgrounds in the RTH/Mission Hill neighborhood of Boston, and to improve the quality of life for its residents. The RTH Campus holds over 1100 units of housing in high rises, town homes and Victorian homes for 2200 residents.

Prior to joining RTH, Gayle was the Chief Financial Officer of Madison Park Development Corporation. Madison Park is an affordable housing developer and owner of approximately 1300 rental units and 83,000 square feet of commercial space with a pipeline expected to add 530 additional rental units and 70,000 square feet of commercial.

Prior to joining Madison in November of 2009, she was with Ernst & Young for 15 years, spending her last five years in the Real Estate Industry practice group. She left Ernst & Young in 2000 and spent five years home with her children but involved with numerous charitable organizations in a volunteer capacity.

In 2010, Gayle was selected to participate in *Strength Matters*, a national initiative developed by *NeighborWorks* and *Housing Partnership Network* to develop financial accounting and reporting best practices for the affordable housing industry. As a member of Strength Matters, she has participated in the development of several accounting and financial reporting white papers and prepared and presented a series of webinars on consolidations and financial statement presentation attended by lenders, public accounting staff and financial professionals across the country and has assisted in the development of, and teaches this two-day affordable housing bootcamp.

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S. Scott Seamands, CPA Modules 1-6

S. SCOTT SEAMANDS

Scott Seamands is a partner of Lindquist, von Husen & Joyce LLP in San Francisco, California. He joined the CPA firm in 1980 and served as partner in charge of the firm's audit and accounting department, as well as a managing partner, for 20 years. Scott handles many of the firm's clients in the areas of Real Estate Development and Management, affordable housing properties and not-for-profit organizations. He has testified as an expert witness in the area of construction accounting. Scott is a member of the American Institute of Certified Public Accountants and the California Society of CPAs. During 2012-13 he served as President of the San Francisco Chapter of the California Society of CPAs and currently chairs the statewide organization's Audit Committee. Scott earned his BS in business (concentration in accounting) from San Francisco State University and did post-graduate work at Catholic University in Washington, DC and Golden Gate University in San Francisco.

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Certified Public Accountants

Rita B. Dela Cruz, CPA, CGMA Modules 7-11

RITA B. DELA CRUZ

Rita Dela Cruz, a partner at Lindquist, von Husen & Joyce LLP in San Francisco, California, has over 20 years of experience in public accounting. She works with not-for-profit organizations with an emphasis on foundations, community development financial institutions, technology and affordable housing development. Her other areas of specialization include audits of real estate developers, for-profit real estate organizations, affordable housing partnerships, property managers, social service providers and 401(k) and 403(b) audits. Prior to joining LvHJ, Rita worked for a national audit firm and held senior management positions in private industries in Manila, Philippines for 14 years.

Rita is a member of the firm's Management Committee. She is a frequent speaker at educational workshops for tax-exempt organizations and enjoys interacting with clients and the technical audit work. Many of the organizations she works with have trusted LvHJ as their partner over the years because of her quality service and leadership. In 2012, Rita was selected as one of the 100 Most Influential Filipina American Women in the United States by The Filipina Women's Network.

Rita is a member of the American Institute of CPAs and the California Society of CPAs. She is the Head of the Not for Profit Committee of BKR International, a leading association of independent accounting and business advisory firms with a mission to grow and strengthen the practices of their independent members.

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