

# Mariano Frugone, CPA

## EXPERIENCE

### MaloneBailey, LLP

May 2024 - present

*Houston, TX*

Audit Partner

- Provide technical accounting and auditing consultation to clients, ensuring compliance with industry standards and regulations.
- Assist in Quality Control (QC) and External Quality Reviews processes.
- Provide service to publicly traded clients.

### PricewaterhouseCoopers

August 2015 – May 2024

*Houston, TX*

National Office Director (SEC Services)

- Provided support to Energy clients in the fortune 500 companies through the review of their current and transactional filings to ensure compliance with GAAP and SEC rules.
- Performed accounting and SEC reporting research, assessing impact of new accounting and reporting rules.
- Participated in multiple external publications related to a variety of SEC topics.
- Provided support to clients in a variety of industries throughout their Initial Public Offering (IPO) process as well as other non-recurrent transactions.
- Supported and advised clients when addressing comments from the SEC.
- Provided SEC reporting advice to clients on a consultancy basis.
- Instructed multiple CPE days to executive teams globally covering SEC topics.

Audit Senior Manager

Audit Manager

Audit Senior Associate

- Provided service to publicly traded clients with revenues of up to \$256B and privately held clients with revenue of up to \$2B at various stage of the company life cycle – development, financing, growth, acquisition and restructuring.
- Advised senior leadership team of fortune 500 companies on the design, development and implementation of their Internal Controls environment.
- Supported Fortune 500 companies through their Risk assessment process for the purpose of identification of SOX Key Controls.
- Extensive SOX experience within several Fortune 500 companies and smaller publicly traded entities.
- Managed a client portfolio of up to 4 public engagements per business cycle.
- Successfully led multiple projects requiring collaboration with multiple lines of service (IT group, tax group, internal audit and accounting specialists).
- Demonstrated analytical and problem-solving skills and ability to work independently or in a team environment to help solve challenging problems.
- Multiple internal quality inspections of my audit engagements with all having positive results, as well as performed domestic and international peer quality reviews.
- Conducted technical research to ensure application of new and complex accounting literature, including business combinations ranging from \$60 million to ~\$1 billion, oil and gas impairment (~\$20 billion),

goodwill impairment, adoption of new revenue and lease accounting standard, and consolidation accounting, amongst others.

- Effectively communicated key audit issues to C-Level executives and Audit Committees/Board of Directors of multiple companies.
- Consistently attained high performance evaluations (“High Performer”) among peer group.

## **PricewaterhouseCoopers**

**March 2009 – July 2015**

*Buenos Aires, Argentina*

Senior Audit Associate

Audit Associate

- Experience with subsidiaries of listed public companies, multinational private clients (over \$500m in revenue), as well as small to mid-size companies.
- Supported foreign private issuers (FPI) with their SOX 404 implementation.
- Extensive SOX experience within the biggest FPI in Argentina. Advised them on improvements in their control environment and their annual risk assessment procedures.
- Led multiple engagements simultaneously, portraying effective time management and multitasking skills.
- Provided accounting advice to clients on a consultancy basis.
- Prepared client’s corporate reports and financial statements (ARG GAAP and IFRS).

## **EDUCATION**

### **Universidad del CEMA**

Buenos Aires, Argentina

- Bachelor of Public Accounting (2014)
- Bachelor of Business Administration (2009)

## **PROFESSIONAL ACCREDITATION/ORGANIZATIONS**

- Certified Public Accountant, Texas, Alaska, Argentina