

# Charles Morgan Kinghorn, Jr.

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## PERSONAL PROFILE

Morgan's over forty year career has been devoted to improving how organizations operate to meet their mission, both the organization he led, but also the broader institution. He has been an executive for nearly thirty years. He has successfully led diverse organizations in the public, private, and nonprofit sectors. He is a proven leader who enables decision making; anticipates, understands and manages organizational risks; builds high quality teams which he empowers to manage through effective delegation; and leads diverse teams across traditional organizational silos. He has served and serves as a key member of leadership teams in a wide variety of organizations; he has an excellent network of executive professionals; he is knowledgeable about the Federal budgetary, financial and political environment; and he is highly skilled in leading and operating in different organizational cultures. He is analytic by nature and by training. He was also trained to be a concert pianist and after a forty year absence Morgan now takes lessons at the Levine School.

## PERSONAL CHARACTERISTICS

***Executive leadership with knowledge and experience in all the core management operations:*** Morgan started his Federal career as a budget examiner at OMB, returned twice to OMB, the last time as the acting Assistant Director for Financial Management. Morgan started at EPA as the budget director, became Controller, and then Deputy Assistant Administrator for all management functions. At the National Academy of Public Administration Morgan was the Chief Executive Officer, and at Grant Thornton's Global Public Sector he managed all management operations. He has been successful in the public, private and non-profit worlds. He has been a trusted advisor in every organization. Morgan has worked closely with the highest level of leadership within government, the private sector and academia.

***Successful in diverse and complex organizations:*** Morgan has been a trusted advisor and leader in large organizations (120,000 employees) and small (100); private partnerships (C&L, PwCC), a publicly traded company (IBM), a non-profit organization (National Academy), and the public sector (OMB, EPA, IRS, Education). Morgan's diverse organizational "homes" honed his leadership and executive skills because of the organizations' complexities, different stakeholders, degree of politicalization, and varied missions. He has become very agile in functioning in very different organizational and cultural settings. Each organization had its own special internal and external stakeholders which Mr. Kinghorn was able to work with to accomplish key objectives.

***Ability to link management to core mission:*** In every organization, Morgan has successfully understood the core mission(s) of the organization so that the administrative and management functions better served the internal (and external) clients and stakeholders. He has always seen these internal functions, systems, business process, financial and budgetary reporting, as integral drivers for improvement of organizational effectiveness and not just overhead.

***Financial management expertise in public, private, and nonprofit organizations:*** Morgan has over four decades of experience in Federal budgeting and accounting. He knows how to manage a P&L statement in the private sector, and knows the fragility of a non-profits financials. He serves on the Finance Committee of the Board of the National Academy and has had experience with federal audits. Again he brings tremendous breadth of understanding of budgetary and financial processes from a wide variety of operating environments.

***Organizational development in diverse environments:*** Morgan has been involved in the establishment of new programs (at EPA), the restructuring of stovepipes (IRS), and the constant need to re-focus in the private sector to meet the demands of changing economy. These competencies are invaluable in a diverse institution to help manage change. At the heart of these changes are people and Morgan has shown tremendous agility in motivating people to do their best.

***Ethical decision-making and relationships:*** Morgan's successful careers at OMB, EPA, IRS, two best in class partnerships (C&L & PwCC), the National Academy of Public Administration (composed of the best leaders in the public sector) and a publically held company (IBM) could not have occurred unless his ethical framework was solid and straightforward. Those who have worked with Morgan and for him remain supportive associates due to how he operated over four decades. His success has been based on an open and collaborative series of relationships.

## PROFESSIONAL EXPERIENCE

### Wellington Advisory Services, LLC

.....2011 – Present  
Wellington Advisory Services provides professionally advisory services to organizations and individuals to assist in the obtaining of organizational and personal objectives. Mr. Kinghorn is the Chief Executive Officer and sole owner of WASLLC.

### Grant Thornton, L.L.P., Global Public Sector

.....2006 – 2011  
Grant Thornton International is a global organization of accounting and consulting member firms which provide assurance, tax and specialist advisory services to privately held businesses, public interest entities, and public sector entities. Member firms within the global organization operate in over 100 countries. Member firm fees were \$4 billion in 2010. There are over 30,000 personnel worldwide, including partners. The Global Public Sector is the largest single unit in Grant Thornton U.S. and is dedicated to serving the public sector at the Federal, state, local, and international levels.

#### Managing Director, Industries .....2010 – Present

As the leader for all the Industries at the Grant Thornton Global Public Sector practice, Mr. Kinghorn is responsible for overall leadership for the capture, oversight and client delivery for Federal, state and local, and international public sector consulting work. He provides leadership to seven partners who manage each industry, totaling over \$120 million in revenue.

- Increased revenue by 15% in 2011 over the previous year.
- Successfully transitioned the practice into and eventually out of the Iraq engagement as the work ended with the U.S. intent to end hostilities and the DoD presence in Iraq.
- Restructured the GPS industries to focus increasingly on healthcare and defense.

#### Chief Operating Officer .....2006 – 2010

Mr. Kinghorn provided the leadership for all day to day operations of a consulting practice that employs over 600 consultants and 18 partners devoted to improving the effectiveness of all sectors of public agency operations. This includes budgeting, financial management, human resource management, staffing, recruiting, facilities, consultant and partner performance management, contracting, and training and development. In addition, Morgan was the Senior Advisor on a variety of engagements including those at the U.S. Department of State and the Department of Energy advising senior government executives and their teams on methods to improve their operations.

- Re-engineered the consultant performance review process to improve accountability, transparency, and credibility.
- Implemented greatly improved financial practices, including P&L structures for all industries and services as well as improved tracking of proposal pipeline. Obtained firm approval to implement a new financial system.
- Restructured the contracting, recruiting, and personnel operation to better serve the Partners and the employees.
- Improved consultant billability by over 5% at all levels through improved financial management practices.
- Built a professional support team to enable Grant Thornton's public sector to expand its revenues.

### National Academy of Public Administration .....2003 – 2006

The Academy is a Congressionally-chartered non-profit organization devoted to improving public sector governance. The Academy is composed of 600 self- elected Fellows representing leadership from the Federal, state, local, and academic communities. Mr. Kinghorn reported to the Academy Board of eighteen Directors who are elected by the Fellows. The Academy accomplishes its work through Fellow-led research, thought leadership through its Standing Panels, convening of world-class experts to resolve public sector issues, and the publication of a variety of research projects.

**President and Chief Executive Officer**

Morgan provided the day to day leadership for the National Academy of Public Administration.. This involved quarterly Board meetings, significant time working with Congressional staff and Members, and working with the Fellows to promote their voluntary involvement in leading studies and developing thought leadership. Mr. Kinghorn was selected as President after a short but difficult tenure of the previous President. His proven skills in working with a diverse set of stakeholders, including the Fellows was a significant reason for his success in building the institution.

- Mr. Kinghorn successfully grew the organization by 50% in revenue; increased the potential number of Fellows from 400 to over 600; improved the visibility and variety of research of the organization; and actively built a capacity to improve relationships with Members of Congress and their staff.
- He also initiated the Academy’s first development program to raise revenue from a variety of non-traditional sources. Although the Academy had an endowment of about \$10 million it had never actively supported such an effort.
- Mr. Kinghorn, working with an eighteen member Board, led the creation of the strategic plans “Big Ideas” to focus the Academy’s work for the next five years. This strategic action led the way for increased funding for studies and thought leadership particularly in regard to the budget deficit, healthcare, and federalism.
- Mr. Kinghorn also increased funding directly from Agencies in addition to expanding the Congressionally directed studies. He also developed a concentrated program to obtain funding from other non-profit organizations in the area of health care and deficit reduction.
- He developed a more business like environment through creation of revenue estimating tools and research pipeline management.
- Morgan greatly increased the involvement and participation by Fellows in the work of the Academy through his personal attention to the Fellows, their interests, and used technology for enabling some of the outreach. Through his personal energy, Mr. Kinghorn convinced the Board and then the Fellows to modify the by-laws to increase the size of the Academy from 400 to 600 Fellows, the first time in forty years the number were increased.

**IBM**.....2002 – 2003  
In 2002, IBM acquired the consulting business of PricewaterhouseCoopers LLP.

**Partner & Vice President**

Mr. Kinghorn was asked to continue to lead what would soon become the second largest practice in the public sector -- the financial management solution practice -- composed of over 800 consultants and partners. His practice expanded to include state and local financial management consulting as well. Since Mr. Kinghorn’s first private sector consulting position at Coopers & Lybrand, through a merger and now the IBM acquisition, his skills and leadership were seen as valuable assets to IBM. He continued to expand his practice until he retired from IBM in 2003 to pursue an opportunity in the nonprofit world.

**PricewaterhouseCoopers L.L.P.**.....1998 – 2002  
In 1998, Pricewaterhouse LLP and Coopers & Lybrand LLP merged. The two organizations also merged their public sector consulting practice. Mr. Kinghorn’s success in consulting and his abilities as a leader were viewed as extremely valuable in a merger of over 30,000 employees and partners. The Firm’s new leadership recognized those skills and made Mr. Kinghorn the lead of the financial management practice for the public sector.

**Partner**

Mr. Kinghorn was Partner in Charge of the Financial Management Solutions Government Practice. He led a practice composed of 500 consultants and 15 partners. It was focused on assisting organizations in the areas of performance management, organizational strategy, financial & program operations improvement, financial and program risk management, cost management, operational support including financial process outsourcing, and leveraging the use of technology, including financial and budgetary and payroll systems for decision making.

**Coopers & Lybrand, L.L.P.**.....1995 – 1998

**Director & Partner**

Mr. Kinghorn was hired by Coopers & Lybrand as a Director to work in the financial management consulting area of Coopers & Lybrand's public sector practice. In the first two years he was successful in expanding C&Ls business into 15 new clients. He was then selected as Partner and became the lead of the financial management practice serving the Federal government for Coopers & Lybrand.

**U.S. Internal Revenue Service.....1990 – 1995**

**Controller & Chief Financial Officer**

Mr. Kinghorn was the first Controller and Chief Financial Officer of the IRS, at the time an \$8 billion organization.

- Morgan was recruited away from the Office of Management and Budget where he was serving as the lead for financial management. Treasury and IRS leadership wanted someone from the outside to clean up the financial operations at IRS.
- He eventually became one of four key executives reporting to the Commissioner. IRS at the time had over 120,000 people. Mr. Kinghorn brought leadership skills and best practices learned from his previous twenty years of federal government experience.
- He led the financial reform efforts of the IRS, as the first senior executive in twenty five years to be brought in from the outside. He successfully implemented a single financial system which replaced seven systems; decentralized financial planning and budget execution; and implemented managerial cost accounting through several national pilots.
- Morgan's team also prepared IRS for its first clean opinion, the first such effort in the history of the federal government outside of public financial institutions.
- At the request of the Comptroller General, Morgan led the government-wide development of the managerial cost-accounting standards that still exist today.
- He was also a key advisor on IRS-wide reorganizations which were the most significant changes in IRS structure and operations since 1950.
- Mr. Kinghorn also led the negotiations with OMB, Treasury, and Hill staff to fund, outside of the budgetary limitations, a major enforcement initiative. Morgan's knowledge of OMB, the appropriation process and the Congress were invaluable to this process.

**Executive Office of the President, OMB.....1989 – 1990**

**Assistant Director for Financial Management**

Morgan led the financial management side of OMB. Provided government-wide guidance on credit reform, financial systems, and overall financial reform just prior to the passage of the Chief Financial Officers Act. Morgan also staffed the government-wide CFO Council. He provided support for the Inspectors General Council on Integrity. This position would now be the Controller after the passage of the CFO Act in December 1990. Mr. Kinghorn was recruited by the IRS Commissioner to become its first Controller and CFO.

**U.S. Environmental Protection Agency.....1980 – 1989**

**Budget Director, Comptroller, Deputy Associate Administrator for Administration and Resources Management, and Acting Assistant Administrator**

Mr. Kinghorn held a series of increasingly responsible executive positions, culminating as the executive in charge of all administrative and management functions for the EPA, then a \$2 billion entity. This included budget, accounting, information technology, payroll, human resources, grants management, executive development, and facilities including operations in several states and a large operation in Research Triangle Park.

- Mr. Kinghorn also brought budgetary and financial reform to the EPA which included the creation of an analytic unit, the implementation of a new financial system, and a budget execution process linked to

planning. He also organized contracts, grants, and cooperative agreements into three centers of excellence.

- Morgan was also directly involved with the implementation of several new environmental statutes including superfund, the hazardous waste act, the toxic substances act and others. His work on the underlying accounting structures for the superfund program, a complex effort involving national fees and cost recovery, still exists today as the fundamental underpinning of the program.
- Morgan supported seven Administrators, across three different Administrations, effectively managing within a continually changing political environment. He received the Presidential Meritorious and Distinguished Service Awards from two different Administrators.

**Executive Office of the President, OMB.....1975 – 1980**

**Senior Budget Examiner, Acting Branch Chief, Environment Branch**

Morgan was directly involved in the writing of superfund, toxic substances, and hazardous waste legislative initiatives. Was responsible for OMB review and clearance of all environmental regulations coming out of any Department in government.

**U.S. Department of Education, Department of H.E.W.....1973 – 1975**

**Special Assistant to the Commissioner for Postsecondary Education**

Helped develop the legislative framework and initial organizational structure for the postsecondary education programs.

**Executive Office of the President, BOB & OMB.....1970 – 1973**

**Budget Examiner, Defense Branch**

**U.S. Agency for International Development – India.....1969**

As part of my MPA program at Maxwell School, I lived in India for a year and worked as the Special Assistant to the Minister-Director of USAID-India.

**EDUCATION**

University of Redlands, Redlands, California, Bachelor of Arts, Magna Cum Laude in Government, with a Minor in Piano Performance

Maxwell School of Syracuse University, Masters of International Public Administration, Ford Foundation Fellow

**AFFILIATIONS & CERTIFICATIONS**

Member, Cosmos Club

Fellow (since 1992), Director & Member of the Finance Committee, National Academy of Public Administration

Member of the Association of Government Accountants (AGA)

Invited by the Director of OPM to be a member of the 2009 Meritorious Presidential Rank Awards Board composed of 30 private citizens to recommend to the President the Senior Executive Service winners of the Rank Awards

Member of the Strategic Advisor to Government Executives Program (SAGE) of the Partnership for Public Service

Certified Government Financial Manager

Top Secret Security Clearance for Federal and private sector career (current 2013)

## **SELECTED SPEAKING EVENTS**

Washington Women Speak, Moderator, 2009, 2010

Invited Guest, National Fiscal Summit, 2010

Invited Participant for Managerial Cost Accounting at the General Accounting Office Best Practices Seminar, 2010

Guest Lecturer, Carnegie Mellon University, Adelaide, Australia, on Performance Management in the Public Sector, 2009

Panelist on Presidential Transitions, General Services Administration Conference, 2009

Panelist at the Partnership for Public Service Fellows Program, June 2009

Speaker at Department of Labor Senior Executive Forum, on Leadership, 2008

Numerous National Academy of Public Administration Events, 2003 – Current

Keynote Speaker at the Inspector Generals' Awards Ceremony, 2006

Keynote Speaker at Department of Labor SES Management Training, 2006

Speech at Annual Meeting of Federal Highway Administration Executives in Financial Management, 2005

Graduation Speech on Making Government Work, Census Corporate University, 2004

## **AWARDS/RECOGNITION**

Association of Government Accountants Andy Barr Award, 2000. This single award recognizes the cumulative achievements of a single private sector individual who throughout their career have served as a role model for others and who have consistently exhibited the highest personal and professional standards.

Senior Executive Association's Executive of the Year Award, 1996

Presidential Meritorious and Distinguished Service Awards, 1983, 1989

Donald Scantlebury Award 1985. This is the highest award for financial management in the Federal government and is awarded to one Federal and one state and local executive by OMB, Treasury, and GAO leadership.

## **PUBLICATIONS**

Transforming Public Leadership for the 21<sup>st</sup> Century” co-editor, published by M.E Sharpe, 2007

21<sup>st</sup> Century Challenges: Speech at the PCIE/ECIE Awards Ceremony and published in The Journal of Public Inquiry, Fall/Winter, 2007

Public Dollars Transformation: Common Sense for 21<sup>st</sup> Century Financial Managers, with William Phillips, Andy West, and Bonnie Brown, 2003

“From Scorekeeper to Business Partner: The Evolving Role of Government Financial Executives” In Government Finance Review, Volume 18, Number 6, December 2002

Public Dollars, Common Sense, with William Phillips, Andy West, and Bonnie Brown, 2000

“The Changing Roles of Financial Managers”, published by PwC, 1996

"Activity Based Costing and Financial Management," in the New Bureaucrat, 1996

## **SELECTED TESTIMONY**

Morgan has testified dozens of times before many Committees of the U.S. Congress and has discussed a variety of issues with staff members. When he was budget director and controller at EPA, he developed excellent relationships with many of the over 26 congressional committees that provided appropriations and oversight. As CFO of IRS he also devoted a great deal of time to discussions around budgetary and other program issues with Committee staff and Members. The following list is selected to show the breadth of subject matter.

Testimony before various Committees on topics ranging from financial management reform, homeland security restructuring, to FBI counter-terrorism activities, 2003-2006

Testimony on Personnel Reform, Subcommittee on Government Oversight, 2004

Testimony before the Senate Finance Committee on U.S. Customs Service Resource Allocation Methodology, 1999

Testimony on IRS Restructuring before the House Ways and Means Committee, 1997

Testimony before the House Banking Committee on Banking Agency Implementation of the Government Performance and Results Act, 1997

Testimony before the Commission to Restructure the Internal Revenue Service, 1997

Appeared before the House Aviation Committee on the FAA Financial Assessment Report, 1997

Testified before the National Civil Aviation Commission, 1997

Testimony before the House Committee on Government Oversight on Budgetary Reform, 1996

Appeared before the Senate Judiciary Committee on the National Fine Center Assessment, 1996

Testimony before the House Committee on Government Oversight on Performance Measurement, 1996

Testified on CFO Act Implementation, Senate Committee on Government Affairs, 1995