# FRANKLIN C. BARLOW, CPA

WILMINGTON, DE 19810 | <u>barlowfc@gmail.com</u> | (302) 383-5116 |

### **ACCOUNTING PROFESSIONAL**

Accomplished, highly analytical, solution-driven CPA with extensive experience in a wide scope of personal tax preparation and financial planning services together with deep experience and knowledge of corporate accounting and financial reporting. Experience in accounting for employee benefits and stock-based compensation provides me with expanded financial planning competency. Excellent communication and relationship building skills with a deadline orientation. Key competencies include:

Tax Preparation | Personal Financial Planning | Accounting | Education | Due Diligence | Leadership

#### PROFESSIONAL EXPERIENCE

#### FRANKLIN C. BARLOW CPA (1986-present)

I operate a small practice of tax preparation and financial planning services that includes consulting on accounting for various small businesses. Services include

- Accurate, timely, and competitively priced tax preparation services.
- Successful resolution for clients with the IRS on numerous occasions.
- Advisory services to tax clients on small business accounting.
- Tax and personal financial planning services.

### **CIGNA CORPORATION**, Philadelphia, PA (1984-2020)

Held a variety of assignments that provided extensive accounting and financial reporting experience. For the past 23 years, I was an accounting director that focused on complex aspects of Cigna's accounting and reporting as indicated below:

## Accounting Director: SEC Reporting and Employee benefits (1997-2020)

Directed Cigna's external SEC financial reporting efforts, and provided leadership for the accounting and financial reporting for incentive compensation and employee benefits programs:

- Directed preparation of annual report on form 10-K as well as quarterly 10-Q filings.
- Guided preparation and analysis of cash flow statement, including segment analysis to senior management.
- Oversaw accounting and reporting for stock-based compensation and employee benefits (pension, other post-retirement benefits) programs.
- Directed the quarterly consolidation of Cigna's financial statements.
- Led two projects to significantly streamline and improve the consolidation process at Cigna, leveraging Cigna's investment in Oracle and Hyperion technology.
- Directed the adoption of several new accounting standards, including SFAS No. 128 (earnings per share), SFAS No. 130 (Comprehensive income), SFAS No. 131 (segment reporting) and SFAS No. 132 (pension and OPEB disclosures).
- Managed accounting and reporting for significant acquisition and divestiture transactions: Express Scripts acquisition, HealthSpring acquisition, Individual Insurance divestiture, Property and Casualty sale and Retirement sale.

### ADDITIONAL RELEVANT EXPERIENCE

**BUMPERS AND COMPANY** CPAs | Accounting Manager **B.F. SHAW COMPANY** | Accounting Manager **DELOITTE** | Senior Accountant

## **EDUCATION**

University of Delaware | Bachelor of Science (BS), Accounting and Bachelor of Arts (BA), Mathematics

### **CERTIFICATION**

Certified Public Accountant, State of Delaware

### **TECHNICAL SKILLS**

MS EXCEL, WORD, OUTLOOK, Oracle general ledger, Hyperion Financial Management consolidation software and Cognos Disclosure Management financial reporting software.