

MICHAEL D. HESTON

ACCOUNTANT | CPA CANDIDATE (150+ CREDITS) | ACFE ASSOCIATE

Spokane, WA • (208) 651-3035 • mdheston@gmail.com • linkedin.com/in/mdheston • michaelheston.com

PROFESSIONAL SUMMARY

Detail-oriented accounting professional with a strong background in auditing, compliance, and risk assessment. Experienced in evaluating internal controls, analyzing financial and operational processes, and ensuring regulatory compliance. Skilled in audit planning, evidence collection and documentation, and communicating findings clearly to stakeholders.

CORE COMPETENCIES

- **Audit & Assurance:** Internal Auditing, Internal Controls Design, Risk Assessment, SOX/Compliance Testing, Bank Reconciliations
- **Forensic & Investigation:** Fraud Indicators, Discrepancy Identification, Data Reconciliation, Investigative Documentation
- **Accounting & Compliance:** GAAP, Financial Statement Preparation (P&L, Balance Sheet), State Excise Tax, Quarterly Filings
- **Technical & Analytics:** QuickBooks Online/Desktop, Advanced Excel (VLOOKUP, Pivot Tables), AIS, Data Analytics

PROFESSIONAL EXPERIENCE

Aquatic Spokane, LLC | Spokane, WA

Payroll and Tax Compliance Specialist | May 2024 – Present

- Configured and implemented a GAAP-aligned QuickBooks accounting system, standardizing chart of accounts and general ledger workflows.
- Reconciled monthly bank and credit card accounts; prepared monthly financial statements to support operational decision-making.
- Managed monthly state excise tax calculations and quarterly payroll tax filings, redesigning workflows to reduce prep time by 5 hours/month.
- Established internal control checklists and payment validation safeguards that eliminated recurring tax penalties and improved compliance.

Prohibition Gastropub | Spokane, WA

Chef & Closing Operations Manager | Feb 2023 – Aug 2024

- Tracked weekly sales, food costs, and labor data in spreadsheets to perform variance analysis and optimize menu pricing.
- Developed and enforced inventory control procedures, reducing food waste and improving cost tracking accuracy.
- Prepared financial summaries and inventory valuation reports supporting period-end reporting and tax filings.

Varsity Diner | Moscow, ID

Closing Manager & Pastry Chef | Apr 2017 – Dec 2019

- Managed daily store budgeting, cash reconciliations, and inventory controls across high-volume shifts.
- Supervised a team of 8 staff members, enforcing strict operational, safety, and inventory accountability standards.
- Analyzed cost and sales reports to identify operational inefficiencies and reduce overhead costs.

Additional Experience:

- Expediter Cook, Bark Entertainment | Spokane, WA (Sep 2022 – Apr 2023)
- Homemaker, primary caregiver for two young children (May 2021 – Aug 2022)
- Ambassador, Amazon | Spokane, WA (Jul 2020 – Apr 2021)
- Cook, Gritman Medical Center | Moscow, ID (Jan 2020 – Jun 2020)

EDUCATION & CREDENTIALS

Western Governors University

Master of Science in Accounting – Auditing Specialization (Aug 2026)

Bachelor of Science in Business Administration – Accounting (Apr 2025)

- Relevant Coursework: Fraud & Forensic Accounting, Advanced Auditing, Internal Auditing I & II, Ethics for Accountants, Information Systems & Control, Data Analytics for Accountants I & II, Business Law for Accountants
- WGU Micro-Credentials: Accounting; Graduate Accounting; Strategic Thinking & Innovation

North Idaho College

Intermediate Technical Certificate, Culinary Arts (May 2015)

Professional Affiliations & Status:

- Associate Member, Association of Certified Fraud Examiners (ACFE)
- CPA Candidate — Preparing for Washington State CPA Examination (Discipline: Information Systems and Controls - ISC)