# James Allen Heifner

ACCOUNTING // SYSTEMS // TRANSFORMATION

Accounting leader who can see — and fix — the system underneath the numbers.

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## SUMMARY

Ran journal entry accounting for a national health system: 68 community hospitals, 70+ rehabilitation and behavioral health facilities, 300+ total sites of care and a team of 49 accountants — executing the nationwide consolidation of facility accounting into a centralized shared-services model, including the eight hospitals acquired from ScionHealth in 2026.

Also fluent in the layer underneath. The standardized entry templates are mine. So is the deterministic Python automation processing them, and so is the agentic prototype now being built on the Anthropic Claude API to draft the entries themselves. When a control gap traces back to a system rather than a person, the diagnosis and the fix happen in the same conversation — no vendor, no project request, no translation layer.

That is now a product. INTERLOCK is a close engine: every removal carries a reason, the population that arrived is never modified — you post the contra and leave both on the books — and the declared checks run after every stage instead of once at the end. The argument it is built around is that a close which ties is not the same as a close which is right, and it has a test that proves the difference in dollars.

> Accounting is not really about arithmetic. It is about verification — refusing to accept a number because it looks right, tracing it to a source, and knowing precisely how confident you are entitled to be.

## FINANCE TRANSFORMATION HIGHLIGHTS

**300+ facilities** — under journal entry governance; 68 acute care hospitals and 70+ rehabilitation and behavioral health sites.

**49 accountants** — led through an active national centralization.

**1 full business day** — removed from month-end close at a single hospital, before the same pattern was rebuilt at corporate scale.

**96+ hours per month** — of manual accounting work eliminated at that facility through automation built in-house.

**$228K annual cost** — reduction as de facto CFO of a three-company operating group; also authored the models and capital plans used for loan readiness.

**900+ partnerships** — national, local and individual — pricing, AR analysis, revenue validation and contract billing.

## PROFESSIONAL EXPERIENCE

### ALLENHBUILDS

Sep 2026 — Present

**Independent — Close Software & Finance Systems**

Building the close-the-books software full time, and taking finance-systems and automation work that keeps the product inside real problems.

- Building INTERLOCK, a close engine: seven components on one substrate that load a population once, convert it at the door and report what will not convert, remove rows in a defensible order, never lose one, stamp a reason on every row that leaves, and validate after every stage rather than only at the end. Three built and running — the accounts payable accrual scrub, the contract labor accrual, and the substrate underneath both.
- The name is the argument. On a railroad an interlocking is the machinery that ties the signals and the switches together so that a route which would put two trains in the same place cannot be set — not a policy against setting it, machinery that will not move. That is the case for letting a close run unattended, and it is what these controls are built as.
- Backed by its own test suite, not by assertion: fifteen tests covering the balance invariant, atomicity, the audit trail and the rule order. One of them takes the guard off, runs the rules in the wrong order, and proves the accrual comes in light while every check still passes and the run still ties. A close that ties is not the same as a close that is right.
- Building an agentic journal entry pipeline on the Anthropic Claude API: retrieve source data, apply accounting logic, draft the entry, validate structure and support outside the model, route for human approval.
- Available for finance leadership, engineering and AI roles, and for fractional or contract finance-systems work.

## LIFEPOINT HEALTH

2014 — Sep 2026

### Interim Director, Journal Entry Accounting — Jul 2026 — Sep 2026

National health system. Corporate accounting and shared services. A nationwide transition was pulling accounting activity out of hundreds of facilities into one centralized group; templates, intake, review, approval and documentation standards did not exist at that scale.

- Owned journal entry accounting across 68 community hospitals, 70+ rehabilitation and behavioral health facilities, and 300+ total sites of care.
- Led 49 accountants through an active nationwide consolidation, including the eight hospitals acquired from ScionHealth in 2026.
- Wrote the standardized entry templates and the deterministic Python automation behind them. No vendor engagement. No IT project request.
- That system became the intake point for journal entries across the organization and removed hundreds of hours of manual preparation.
- Rebuilt intake, review and approval so entries arrived validated with documentation attached, cutting rework and post-close adjustments.
- Partnered directly with Corporate Controllership, Internal Audit and facility CFOs on policy alignment, control gaps and remediation.

### Global Accountant — Apr 2026 — Jul 2026

- Closed the books for a multi-facility portfolio inside the newly formed centralized accounting group.
- Built the entry templates and review protocol adopted as the national standard. Promoted to Interim Director in three months.

### Financial Analyst, Enterprise Analytics & Automation — Clinch Valley Medical Center · 2014 — 2026

- Analytics and systems resource to the CFO, Controller and department leadership at a 100+ bed acute care hospital.
- Took a full business day off month-end close at that facility through process redesign, batching logic and reconciliation automation.
- Deployed RPA automation removing 96+ hours of manual work per month at the facility, improving audit reliability through logged, deterministic execution.
- Owned reporting across 900+ national, local and individual partnerships: pricing, AR analysis, revenue validation and contract billing.
- Built enterprise dashboards, variance and productivity models, pharmacy expense-versus-revenue models and GL validation logic.
- Rebuilt payroll data by hand during the national Kronos outage and kept operations running on stopgap systems for weeks.

## BURCH INDUSTRIAL GROUP / KNL HOLDINGS / KNL, INC.

2024 — 2025

### Vice President of Operations — concurrent with the role above

- Ran three companies in right-of-way, vegetation management and construction as senior-most operator and de facto CFO, with full licensing authority and P&L ownership.
- Cut $228K in annual cost through asset restructuring, fleet consolidation and capital planning.
- Installed KPIs, telematics, standardized timekeeping and daily field reporting where no measurement existed.
- Wrote the multi-year financial models, cash-flow frameworks and capital acquisition plans used for loan readiness.
- Introduced LLM API calls into the field documentation workflow to rewrite work orders and completion reports, standardizing documentation quality across crews.

## NORTHROP GRUMMAN CORPORATION

Held DoD Top Secret clearance during employment

2008 — 2011

### IT Analyst Lead / Software Developer / Critical Outage Coordinator — Commonwealth of Virginia account

- Designed, wrote and deployed ASP.NET/SQL applications for state agency account management and statewide outage tracking. They stayed in production more than ten years.
- Critical Outage Coordinator for the Commonwealth of Virginia — incident communications to 100+ agencies plus NCIS, VAI and state security offices.
- Managed multi-shift teams for 24/7 uptime and authored the SME documentation that standardized procedure statewide.

## EARLIER CAREER

**Store Manager — Verizon Wireless / A Wireless** *2011 — 2014*
Ran the district's #1 store. Top 10% in the North East Region; sales management tools adopted district-wide.

**Adjunct Professor, IT & Software Engineering — SVCC · UVA-Wise · Russell County Schools** *2009 — 2011*
Taught Java, Visual Basic, .NET Framework, SQL, OOP and SDLC to college students and working professionals.

**Senior Project Manager — National Services Associates** *2003 — 2007*
Managed 1,600+ subcontractors nationwide; executed 6,000+ BP site installations in 90 days, a company record. Led national rebranding conversions: BankOne to Chase, MBNA to Bank of America, Cingular to AT&T.

**Industrial Designer & Developer — ImagePoint** *1998 — 2003*
National signage and architectural branding for McDonald's, Mercedes-Benz and Nissan. Built CGI prototyping that removed millions in manufacturing cost.

## CAPABILITIES

**Accounting & Close** Journal entry governance · month-end close · account reconciliation · accruals · post-close adjustment reduction · accounting policy and documentation standards · internal controls · audit and Internal Audit partnership

**Finance Leadership** Shared services and multi-site consolidation · FP&A, budgeting and forecasting · capital planning and cash-flow modeling · P&L ownership · cost management · CFO and Corporate Controllership partnership · team building and hiring at scale

**Financial Systems** Enterprise GL and ERP platforms · Oracle Cloud ERP and Oracle Fusion · hospital financial and payroll systems · Kronos · enterprise reporting · Python and SQL · RPA design and deployment · agentic AI development on the Anthropic Claude API

## EDUCATION & CERTIFICATION

**King University** `Bristol, TN`
B.S., Business & Financial Administration, Summa Cum Laude

**Southwest Virginia Community College** `Cedar Bluff, VA`
A.A.S., Information Systems Technology, Summa Cum Laude

**Lean Six Sigma Green Belt**

Johns Hopkins Engineering | Certification programs in progress
Generative AI - 15-week program | Began October 2026
Agentic AI - 15-week program | Began October 2026