

Areas of expertise (i.e. What can you testify about)

- Employee Theft or Asset Misappropriation
- Internal and External Fraud
- Money Laundering
- Public Corruption
- Other related financial crimes
- Fraud Prevention and Internal Control Systems
- Internal Audit Processes
- Risk Assessments and Risk Management Topics
- Asset Tracing
- Financial Transaction Analysis
- Bankruptcy Fraud and related matters

Professional accreditations, degrees, licenses, and certificates:

Master of Business Administration, 6/2011

Concentrations: Finance, Competitive & Organizational Strategy

Simon Graduate School of Business, University of Rochester, Rochester, NY

- Includes strong core in Corporate Accounting, Finance, Pricing, Statistics, Investments & Trading, Business Analysis.

Bachelor of Science: Accounting, 5/1987

Bachelor of Science: Business Administration, 5/1987

University of Kansas, Lawrence, KS

Certified Public Accountant (CPA) – NY

Certified Fraud Examiner (CFE)

Certified Inspector General (CIG)

Affiliations and memberships in professional organizations:

American Institute of Certified Public Accountants (AICPA)

New York State Society of Certified Public Accountants (NYSSCPA)

Institute of Internal Auditors (IIA)

Association of Inspectors General (AIG)

Association of Certified Fraud Examiners (ACFE)

Former Board Member - Institute of Internal Auditors (Rochester Chapter)

Teaching and speaking experience:

University of Rochester, Simon School of Business, Rochester, NY – 3/19 to current

Adjunct Lecturer

Teach graduate level forensic accounting course titled, *Accounting Analytics for Forensics*

The College at Brockport, State University of New York, Brockport, NY – 1/16 to 9/17

Adjunct Lecturer

Taught graduate level forensic accounting courses in the School of Business & Management

Also, provided fraud investigation and ethics training sessions to the Rochester Chapter of the Institute of Internal Auditors (IIA), and City of Rochester employees.

Have any of your accreditations/licenses/certifications been investigated or removed:

No

Any professional discipline or suspensions:

No

Any convictions of anything other than a speeding ticket:

No

How many times have you been retained as an expert?

Once – August 2016 in the matter of Joseph S. Barone vs USA, 12 Civ. 4103

Hired by the Department of Justice, Southern District of New York. to provide expert testimony regarding FBI practices, policies, and procedures.

What area of practice have you been retained on?

Related to FBI policies and procedures.

What % by a Plaintiff:

0%

% by the Defense:

100%

What % by the Prosecution:

During FBI tenure, I provided case related testimony as required for the prosecution of criminal investigations. (Not court authorized expert testimony)

How many times have you been deposed as an expert?

Once

When was the last time you had your deposition taken?

September 23, 2016

How many times have you been qualified by a court to give expert testimony?

Once

How many times have you testified as an expert in Court or before an arbitrator:

None – Deposition only (Case was dismissed after providing expert report)

What services do you offer?

Forensic accounting services. See Forensic Audit Solutions website for more details.

What is your hourly rate to consult?

\$250 per hour

What is your hourly rate to provide deposition testimony?

\$300 per hour

What is your hourly rate to provide trial testimony:

\$300 per hour

Other fees:

Reimbursement for related travel expenses incurred