

BERT LACATIVO CPA (LICENSED IN NY, IL, AND TX), CFE, CFF

MANAGING DIRECTOR, NATIONAL INVESTIGATIONS LEADER

blacativo@brileyfin.com
(972)794-1052
[vCard](#)



Prominent Matters

- Investigation for the corporate owner of home health agencies accused by the DOJ and HHS of a multi-jurisdictional kickback scheme and multi-million dollar cost reporting fraud.
- Engaged as the financial and investigative advisor to a bankruptcy examiner to conduct an investigation in connection with a dispute over ownership of companies that held a valuable real estate development, popular restaurant and investment in viatical insurance policies through a web of complex trusts set up for the benefit of a deceased Russian billionaire.
- Development and implementation of a comprehensive compliance program for a \$350 million dollar offshore drilling company to comply with their settlement of allegations of violation of the Foreign Corrupt Practices Act [FCPA].
- Led a cross functional team that consulted with a \$2 billion healthcare payer concerning preparation for, and response to, multi-state Department of Insurance examination team requests and reports. Assistance helped the company avoid a \$100 million fine.
- Led a team who assisted with the development of an enterprise-wide internal fraud governance program for a \$13 billion integrated financial services company.

Mr. Lacativo has more than 38 years of financial and investigative experience gained during his public accounting, corporate, consulting and government service. He is a former FBI Special Agent and Association of Certified Fraud Examiners Board of Regents Emeritus member. He has been responsible for the conduct of high profile, sensitive international and domestic white-collar fraud investigations, often in conjunction with in-house or outside counsel. Mr. Lacativo has also consulted with clients regarding the development and implementation of fraud prevention, deterrence and detection techniques and programs, including anti-corruption compliance. Additionally, he has developed fraud related training programs and is a frequent speaker on fraud related topics.

Mr. Lacativo initially obtained his investigative experience during his tenure as a Special Agent with the FBI. He was responsible for the investigation of "Fraud Against the Government" related matters, including Department of Defense and Healthcare Fraud. He is credited with leading the first Fraud Against the Government RICO related investigation in the Southern District of New York. He also participated in formalizing the first task force relationship between the FBI, Health and Human Services Office of Inspector General [HHS-OIG] and the New York State Medicaid Fraud Control Unit.

During his tenure as an FBI Special Agent, he was involved in the successful criminal prosecution of physicians, owners of ambulance companies and others who defrauded the government through presentation of false and/or inflated claims to Medicare and other government funded programs. Additionally, Mr. Lacativo received two Special Recognition Incentive Awards from FBI Director William H. Webster for investigative excellence.

Specialties:

Anti-Fraud and Anti-Corruption Programs
Compliance Programs
Conflicts of Interest
Embezzlement
False Billing
Foreign Corrupt Practices Act
Forensic Accounting
Fraud Investigations
Fraud Risk Assessment
Internal Investigations
Kickbacks and Bribery
Litigation Support

Industries:

Consumer Products
Defense
Financial Institutions
Healthcare
Manufacturing
Oil & Gas
Pharmaceuticals
Retail

Since leaving the FBI, Mr. Lacativo has held senior forensic accounting related positions, including as a partner in PricewaterhouseCoopers' Forensics practice, where he led investigations spanning many industries. His areas of investigative experience include revenue recognition, Qui Tam matters, false billing, falsification of documentation, kickbacks, bribery, embezzlement, FCPA violations, conflicts of interest, unbundling of services, upcoding and time/cost allocation.

Healthcare

- Led an investigation for the nation's largest ambulatory surgery provider that was initiated after a management change at one of their surgical centers. New management identified suspicious transactions by the surgical center's materials manager and, when confronted, the materials manager abruptly resigned which led to the investigation. Investigation substantiated a seven year scheme whereby the materials manager conspired with a third party to create a fictitious vendor that billed the surgical center for \$1.3 million in supplies that were never delivered. The results of the investigation were turned over to the FBI. The FBI subsequently obtained indictments for the individuals involved and both pled guilty to numerous counts of mail fraud.
- Led a cross functional team that consulted with a \$2 billion healthcare payer concerning preparation for, and response to, multi-state Department of Insurance examination team requests and reports. Assisted the company with its response strategy, including the development of a process to insure the delivery of information to the examination team was timely and complete.
- Led a team that assisted a healthcare insurance payer to identify and quantify payments due to providers to comply with various state prompt payment laws. Assistance included the acquisition and analysis of claims payment data along with the development of a statistically sound approach to quantify amounts due to providers without having to analyze millions of claims payment files.
- Led a team that assisted a healthcare insurance payer to identify and quantify approximately \$4 million in restitution to affected policyholders as part of a settlement negotiation with a state insurance regulator. Assistance included the analysis of company calculations and data sources used to estimate restitution for fees and dues, denied claims, and premium overcharges. Our assistance enabled the company's actuarial and claims teams to extract relevant information from historical data files, resolve estimation errors that overstated potential restitution, and prepare meaningful restitution estimates for use in settlement discussions with the regulator.
- Led a team that assisted a healthcare insurance payer to identify and quantify approximately \$6 million in premium refunds due affected policyholders related to a regulatory settlement agreement. Working with the company's actuarial team and compliance personnel, assistance included the development of a comprehensive process flowchart depicting the company's refund methodology, an analysis of approximately 20 data files and documentation of the company's methodology that would enable a third party regulator to re-perform the work and achieve the same result. Our assistance identified corrections to the company's initial restitution results. The company's methodology and refund schedules were subsequently updated and accepted by the regulator. The company was able to issue refund checks by the date required in the settlement agreement.
- Led a team that assisted a healthcare insurance payer to identify and quantify \$4 million in restitution to affected policyholders as part of a settlement negotiation with a state insurance regulator. Assistance included the analysis of company calculations and data sources used to estimate restitution for fees and dues, denied claims, and premium overcharges. Our assistance enabled the company's actuarial and claims teams to extract relevant information from historical data files, resolve estimation errors that overstated potential restitution, and prepare meaningful restitution estimates for use in settlement discussions with the regulator. Investigation for outside counsel to a prominent provider of home health care services regarding kickback allegations and conspiracy to make false statements

regarding cost reports. During the two-year investigative effort, scores of interviews were conducted, thousands of documents were analyzed and presentations of findings were made to the company's board of directors and representatives from the FBI, HHS-OIG and criminal and civil divisions from three separate judicial districts and the Department of Justice. The investigative effort led to the organization's successful settlement of the matter in all judicial districts.

- Consultation with a worldwide pharmaceutical company's international internal audit group regarding the development of an audit approach focusing audit effort onto high risk fraud and illegal act areas. Regular consultation was provided concerning the identification of high-risk audit areas worldwide and the development of audit procedures and tests to proactively address those risks along with on-site audit assistance.
- Investigation for outside counsel to a leading provider of Medicaid payment services into allegations levied by a Qui Tam relator that the organization to submit false claims causing \$1 billion in damages to the government. Working with in-house and outside counsel during this two-year investigation, significant rebuttal positions to the relator's allegations were prepared. The case was dismissed.
- Investigation for outside counsel to an emerging pharmaceutical company into allegations by a competitor that the company was engaging in improper marketing practices that resulted in the competitor's loss of market share. Investigation included interviews with the company's sales personnel, review of expense reports and other marketing related documentation. Investigation identified questionable, though not illegal, activities and recommendations for policy and procedure improvements were implemented. The competitor's claim of market share impairment was refuted. Investigation for outside counsel to an obstetric group regarding allegations that physicians performed unnecessary surgeries and also improperly billed the Medicaid Program. Scrutiny of the search warrant affidavit, along with interviews and records review, forestalled criminal action against the group.
- Investigation for outside counsel to a prominent provider of home health care services regarding kickback allegations and conspiracy to make false statements regarding cost reports. During the two-year investigative effort, scores of interviews were conducted, thousands of documents were analyzed and presentations of findings were made to the company's board of directors and representatives from the FBI, HHS-OIG and criminal and civil divisions from three separate judicial districts and the Department of Justice. The investigative effort led to the organization's successful settlement of the matter in all judicial districts.
- Investigation for outside counsel to one of the largest providers of long term care regarding company-wide allegations of improper nursing cost allocation occurring over several years. Investigative efforts included the conduct of employee interviews, database creation using government and company data to benchmark against peers and "shadow audits" to verify or refute the allegations. The results of the investigation favorably impacted the organization's ability to negotiate a smaller settlement than the Department of Justice initially demanded.
- Investigation for outside counsel to an obstetric group regarding allegations that physicians performed unnecessary surgeries and also improperly billed the Medicaid Program. Scrutiny of the search warrant affidavit, along with interviews and records review, forestalled criminal action against the group. Investigation for outside counsel to a provider of radiology services into allegations that the organization improperly coded claims causing overbilling to Medicare. The investigation resulted in a voluntary disclosure to the government taking the position that the organization did not improperly bill Medicare. Interfaced with outside counsel in the development of a corporate compliance program designed to minimize future billing concerns.
- Investigation for outside counsel to a prominent cost report consulting firm regarding allegations, levied by a Qui Tam relator, that they prepared improper cost report re-openings and reserve cost reports. Investigative activities included the development of a model, to identify and quantify the potential affect of the consulting firm's activities on reimbursement by the government, to be used in settlement negotiations. During the investigation the Qui Tam relator

was identified and significant facts calling into question the accuracy of the government's allegations were uncovered.

- Investigation for outside counsel to a provider of radiology services into allegations that the organization improperly coded claims causing overbilling to Medicare. The investigation resulted in a voluntary disclosure to the government taking the position that the organization did not improperly bill Medicare. Interfaced with outside counsel in the development of a corporate compliance program designed to minimize future billing concerns.
- Assistance to outside counsel for a claims reimbursement company in connection with an arbitration concerning the company's late payment of claims submitted by a hospital chain. Assistance included the assessment of the hospital chain's consultant's methodology utilized to statistically quantify the claimed damages.
- Expert and summary witness in Federal Court for two doctors accused by the Department of Justice of receiving kickbacks and bribes through marketing companies in exchange for referring patients to a doctor owned hospital. Reviewed approximately 150 bank statements, created a database to further the analysis of deposits and expenses related to the marketing companies and presented findings and analyses during trial.

Financial Services

- Investigation performed for outside counsel to a special purpose credit card bank that had been issued a consent order by the Office of the Comptroller of Currency. Assisted outside counsel by analyzing reserves, determining discrepancies presented to the bank's board of directors and reviewing select bank transactions for compliance with regulatory and accounting pronouncements. Additionally, addressed issues relating to the propriety of employee loans, questionable construction costs, procurement conflict of interest and circumstances surrounding payments made to market the sub-prime credit cards.
- Assisted general counsel for a Fortune 500 bank to investigate claims made by a whistleblower to the Office of Thrift Supervision (OTS). Investigation refuted the whistleblower claims and assistance was provided to present the findings to the OTS.
- Investigation performed for the general counsel of a financial services company concerning allegations of receiving fictitious receivables (receivables factoring relationship). The allegations were substantiated and assistance was provided in presenting the case to Federal authorities for prosecution. Recommendations regarding controls and additional fraud prevention measures were made.
- Led a team that assisted the trustee, appointed by the SIPC as a result of the Sunpoint Securities brokerage firm failure, in connection with his investigation into the theft of approximately \$31 million in investor funds from the brokerage.
- Investigation performed for the general counsel to a financial services company concerning an unauthorized wire transfer. Assisted client by identifying areas of control weakness concerning the wire transfer process and presenting investigative findings to the FBI. Perpetrator identified, arrested and prosecuted.
- Assistance to outside counsel to the lead bank in a multi-million dollar loan syndication to determine the circumstances surrounding the sudden reporting of a cash shortfall by their consumer products client. The assignment included scrutiny of the company's financial projections as well as on-site inventory inspections and interviews with key financial and corporate personnel. Resulted in a revision of projections, loan provisions and covenants.
- Responsible for post close investigations in connection with banks closed by the government to identify potential fraudulent activity and accumulate evidence to be evaluated by government attorneys regarding potential actions against accountants, attorneys and appraisers.

- Forensics team leader in connection with an engagement for a bankruptcy examiner's counsel tasked with determining the circumstances surrounding numerous transactions between a prominent mortgage lender and its financial institution parent. During the engagement, action by the company's board of directors was scrutinized to understand whether they fulfilled their fiduciary duties in connection with oversight of the transactions.

Oil and Gas

- Led an investigation into whistleblower allegations of accounting impropriety at an oil and gas services client. Allegations included unsupported journal entries and retaliation. The investigation included interviews with the whistleblower, CEO, CFO, Controller, Assistant Controller and divisional accounting personnel as well as document collection and preservation of electronic information. An investigation synopsis was prepared for outside counsel that described the facts and circumstances surrounding the allegations. The investigative effort led to the company's termination of the CFO and the enhancement of policies and procedures regarding the communication and documentation of accounting-related items.
- Led a team comprised of U.S. and international forensics professionals in the conduct of Foreign Corrupt Practices Act (FCPA) related due diligence of several non-U.S. oil field services companies who were the acquisition targets of a \$10 billion U.S. company. Interviews of the target companies' personnel and analysis of financial information identified issues that were considered by company counsel when assessing the risk of consummating the transaction.
- Investigation for outside counsel to an international oil and gas services client into the timing of the company's recognition of a material worker's compensation liability. During the due diligence period prior to an acquisition, the company was involved in litigation regarding a self-insured workman's compensation claim. At various points in time before the acquisition and before the company's fiscal year-end, an employee was aware of the future liability but did not notify management in a timely manner. The investigation included interviews with the CEO, former CFO, interim CFO, Controller and VP of Risk Management, along with extensive electronic media acquisition and forensic analysis of custodian computers and company email data. A chronology of key documents and events was subsequently created by the investigative team and formed the basis of a timeline exhibit used by outside counsel in his report to the company's general counsel concluding that the material liability had not been properly reported.

Compliance/Anti-Fraud

- Leader of an Independent Review Organization (IRO) project pursuant to a dental services organization's corporate integrity agreement stemming from its settlement with federal and state authorities over allegations of Medicaid fraud. The project requirements include an annual analysis, for five years, of dental claims submitted to the Medicaid Program to determine whether the items and services furnished were medically necessary and appropriately documented, and whether the claims were correctly coded, submitted and reimbursed.
- Consultation with a \$13 billion integrated financial services company (insurance, consumer banking and lending) regarding the development of an enterprise-wide internal fraud governance program. Assistance included an analysis of the company's current state activities to manage internal fraud prevention, deterrence and detection by conducting interviews with business unit senior executives and considering approximately 380 documents. The analysis resulted in recommendations to improve existing activities and implement an enterprise-wide anti-fraud program. Deliverables included a suggested implementation approach and timeline along with draft internal fraud program policies and procedures.

- Consultation with an international off-shore oil and gas drilling contractor regarding the design and implementation of their worldwide anti-corruption program. Assistance included analysis of the company's existing anti-corruption policies, processes and procedures and the identification of opportunities to enhance anti-corruption controls. Draft updates to existing policies and procedures (e.g., sections of the company's Code of Conduct and gifts, meals & entertainment approval forms) and new policies and procedures (e.g., anti-corruption compliance procedure and third party due diligence procedures) were developed. Also, training courses related to the Code of Conduct and the Anti-Corruption Compliance Procedures were developed for delivery to employees globally. Assistance also included the provision of a risk identification and testing methodology for the company's internal audit group to monitor implementation and compliance with the company's Anti-Corruption Compliance Program.
- Consultation with a healthcare insurance payer regarding the development of a fraud, waste & abuse (FWA) prevention and detection program for its Medicare Advantage business. Assistance included the assessment and analysis of the company's current state of FWA-related documentation and activities. The analysis resulted in the development of an implementation work plan to address identified gaps and formalize the company's FWA program. The consultation also included the development of current state and future state process flows for the claim handling process, as well as job descriptions for the FWA resources in the claims department.
- Consultation with a healthcare insurance payer regarding the development of a companywide compliance program. Assistance included the analysis of the company's current state of compliance in its primary functional areas including claims, underwriting, new business, agent operations, sales and marketing, and laws and regulations. The analysis resulted in the provision of best practices recommendations to improve compliance policies, processes and procedures.
- Consultation with a utility company's compliance officer concerning the development of an ethics program to comply with the U.S. Federal Sentencing Guidelines for Organizations. That assignment included the testing of the ethics program to insure that it was operating "effectively" as well as providing guidance concerning the development of a compliance self assessment program.
- Consultation with a consumer products company concerning the development of their compliance program to specifically address fraud prevention, deterrence and detection processes, policies and procedures. Guidance was also provided concerning the development of a compliance self assessment program.
- Consultation with a worldwide health care products provider's international internal audit group regarding the development of an audit approach focusing audit effort onto high risk fraud and illegal act areas. This included regular consultation concerning the identification of high-risk audit areas worldwide and the development of audit procedures and tests to proactively address those risks. As part of the process, country and industry specific fraud and illegal act risk assessments were compiled utilizing international resources.
- Consultation with the internal audit group for a leading waste hauling organization regarding risks from fraud and illegal activity. Ongoing fraud prevention consultation included development of fraud specific audit techniques to proactively address risk areas.

Revenue Recognition

- Investigation for a special committee of the board of directors for a publicly traded sub-prime consumer lender regarding allegations of financial statement improprieties. Financial statement improprieties exceeding \$100 million were substantiated.

- Assisted counsel for a public company with an investigation of financial statement irregularities that led to the quantification of financial mis-statements and the restatement of five years of financial results. Assisted in preparing company employees for a meeting with the Securities and Exchange Commission [SEC] related to the restatement as well as providing insight regarding overall financial statement disclosure issues. At the request of counsel, attended meetings with the SEC Enforcement and Corporate Finance Divisions.
- Investigation for outside counsel to a major consumer products manufacturer and retailer in connection with allegations that the company was engaging in improper revenue recognition activities. Investigation refuted the major allegations and recommendations regarding audit committee activities and oversight were made.

Other

- Retained as the financial and investigative advisor to a Bankruptcy Examiner in connection with a dispute over ownership of companies that held a valuable real estate development, popular restaurant and investment in viatical insurance policies through a web of complex trusts set up for the benefit of a deceased Russian billionaire. Analyzed financial and other documentation [including "questioned" documents], much of which was contained in court documents filed in Belarus, Gibraltar and the United States, to assist the examiner in determining true ownership.
- Provided assistance to in-house counsel for a beverages manufacturer in connection with an investigation concerning allegations that a company employee established an intermediary company as a means to invoice the beverages manufacturer for inflated freight charges. Interviews were conducted and invoices were analyzed to substantiate the allegations. The inflated amount received by the employee was quantified and the company sought restitution.
- Assisted counsel to the Audit Committee of an airline company in their investigation into whistleblower allegations. Investigation identified facts refuting the majority of the allegations and assisted the company in responding to requests from both the Securities and Exchange Commission and the US Department of Labor.
- Acted as custodian of records for several companies who were subjected to civil and criminal investigations. Responsible for the acquisition, retention and transmission of electronic and paper documentation to comply with subpoenas and other requests from legal authorities. Was required to testify before a Federal Grand Jury in that capacity.
- Assistance to outside counsel representing a manufacturer of building insulation regarding allegations of violations of criminal anti-trust laws. As part of the assignment, several hundred thousand telephone records were analyzed to assist in refuting the Federal Government's allegations. Testimony was provided and the client was found not guilty.
- Assistance to a cellular service provider in connection with the embezzlement of funds and theft of cellular air time. Assistance included the quantification of loss and preparation of a claim for presentation to the client's insurance carrier as well as interface with local law enforcement to pursue prosecution of the perpetrators.
- Investigation for a leading hospitality company regarding allegations that one of their buyers was receiving vendor kickbacks. Investigation revealed no improper activity and the buyer was fully exonerated.
- Investigations [domestic and international] for an international conglomerate concerning allegations of conflicts of interest by members of senior management. During the international assignment, kickback payments funneled through offshore South American companies were substantiated. The domestic assignment revealed inadequate procurement internal controls. The domestic investigation exonerated those accused of improprieties.
- Investigation for an advertising company regarding an unreconciled balance in an employee advances account. A \$350,000 embezzlement by the accounting manager was substantiated. A signed confession through the use of interview and interrogation techniques was obtained.

- Investigation for a multi-national publishing company regarding labor unrest in the Peoples Republic of China. Investigation determined that employees were planning an uprising over pay rate issues, which had not been disclosed to senior management because of improper payments by mid-level management to union officials.
- While employed as a senior member of a major defense contractor's internal investigative group acted as the company liaison with a Federal Fraud Task Force investigating procurement fraud at the company. Initiated the first supplier fraud audit that resulted in substantiation of fraud committed against the defense contractor and prosecution of the company owner. Also developed substantive evidence of a price collusion scheme employed by company suppliers that was presented to the Federal Task Force and used in subsequent prosecution. Additionally, assisted company management in identifying and strengthening procurement related internal control weaknesses to prevent future exposure to procurement fraud.
- Also, while at a major defense contractor, conducted an investigation into allegations that the company violated environmental protection laws. Through conduct of interviews, within and outside of the company, and review of company policies, procedures, practices and documentation relating to the disposal of toxic waste, developed evidence refuting the allegations that the company violated environmental protection laws.
- Retained by in-house counsel for a regional not for profit health plan to work collaboratively with their outside counsel in connection with the organization's desire to convert to a for profit entity. This change was opposed by select local governmental agencies on the grounds that, among other things, the conversion could degrade quality and negatively impact the cost of health insurance in the market. Based upon an analysis of the opposing research and identification of empirical data sources that provided insight into the impact of similar strategy changes to the local market along the lines of quality, access, cost, etc., assisted in the development of a response to the opposition. The detailed, fact based rebuttal to the opposition was eventually entered into the public record and has positioned the client to succeed in achieving its goal of conversion to for profit status.
- Led a team comprised of U.S. and international forensics professionals in the conduct of Foreign Corrupt Practices Act [FCPA] related due diligence of a Mexico based software company who was the acquisition target of a \$2 billion U.S. company. Interviews of the target company's personnel and analysis of financial information identified questionable transactions that were considered by company counsel who determined that the risk of consummating the transaction was too high.

Testimony Experience

- United States District Court, Northern District of Texas, Dallas Division, Case No. 3:16-CR-516-JJZ. United States of America v. Wilton McPherson Burt; et.al. Expert witness testimony on behalf of Douglas Sung Won and summary witness testimony on behalf of Michael Bassem Rimlawi. 2019.
- United States District Court, Southern District of Texas, Houston Division, Case No. CRH-00-362. United States of America v. Robert L. Smigel, Therm All, Inc., Tula D. Thompson, and Supreme Insulation, Inc. Defense witness testimony on behalf of Robert L. Smigel and Therm-All, Inc. 2003.

Publications

- "Your settlement with the government requires an Independent Review Organization: Now what? [Compliance & Ethics Professional Magazine – August 2018]
- Quoted in Samuel Rubinfeld's Wall Street Journal Risk and Compliance Journal regarding Anti-Bribery 37001 Certification [October 21, 2016]

- "Internal Investigations in the Era of the Yates Memo" [Corporate Counsel/June 2016]
- "An Ounce of Prevention: Assessing Corruption Risk in International Dealings" [Middle Market Growth/April 2016]
- "Investment Advisers Get Prepared: The SEC is Knocking" [The Deal/October 2014]
- "Can You Really Manage the Cost of an Investigation?" [Corporate Counsel/November 2013]
- "Crisis of confidence: Transparency in emerging market transactions is a necessity" [THOMSON REUTERS ACCELUS/December 2011]
- "Cheap But Steep: Why Hiring Illegals Can End Up Costing BIG" [Corporate Compliance Insights/October 2011]
- "What You Don't Know Can Hurt You-The Importance Of Due Diligence In Business Relationships" [INFORMER/Fall 2011]
- "Now's The Time To Update Your Anti-Fraud Program" [Fraud Magazine-March/April 2009]
- "Creating Ethics and Compliance Programs That Work with Sarbanes- Oxley" [Health Care Fraud & Abuse Newsletter-May 2003; Business Crimes Bulletin-July and August 2003]
- "Avoiding the Minefield When Conducting an Internal Investigation" [Health Care Fraud & Abuse Newsletter-May 1998 and Report on Medicare Compliance-June 11, 1998]
- "Being Proactive in Preventing And Deterring Major Frauds" [Corporate Crimes Bulletin-February 1996]
- "A Risk Based Approach to Auditing for Fraud" [Internal Auditing-Summer 1995]

Presentations

- Presentation at the May 2018 Texas Wesleyan and Association of Fraud Examiners 7th Annual Fraud Conference entitled "Understanding the Behavioral Characteristics of Truth and Deception"
- Co-Presenter on a Society of Corporate Compliance and Ethics January 2018 webinar entitled "Broken Windows in Your FCPA Compliance Program"
- Presentation at the 27th Annual DFW Fraud Conference in May 2017 entitled "Anti-Corruption: The Government's Still Coming-Are You Prepared?"
- Co-presenter at a March 2017 San Francisco Bar Association meeting: "Anti-Corruption: What You Don't Know [and do] Can Hurt You and Your Client"
- Co-presenter on a Radius Worldwide webinar to its clients in April 2016: "Global Mergers & Acquisitions: Maximizing Transaction Value Through Effective Anti-Corruption and Financial Due Diligence"
- Presentation at the Financial Executive International's Silicon Valley Chapter Knowledge Synergized Conference in June 2014 entitled "CFO's Challenges in Managing Fraud and FCPA Investigations"
- Panel member for a discussion at the Association of Certified Fraud Examiners' Annual Conference in June 2014: "Investigator Panel: Benchmarking Best Practices in a Fraud Investigation"
- Guest lecturer at Texas A&M in April 2014 regarding "Tools & Techniques for Interviewing"
- Presentation at the March 2014 Dallas Chapter of the Association of Certified Fraud Examiners meeting entitled "Can You Really Manage The Cost Of An Investigation?"

- Guest Lecturer at Texas A&M in November 2012 regarding "Fraud Risks and Controls"
- Presentation at the October 2012 NYCFE Whistleblower Conference entitled "Conducting Internal Investigations in the Dodd-Frank Era"
- Presentation at the September 2012 Marcus Evans 9th Edition FCPA and Anti-Corruption Conference entitled "Determining How to Manage An Internal Investigation"
- Guest Lecturer at Texas A&M in April 2012 regarding "Conducting Internal Investigations"
- Panel discussion moderator for an Institute of Internal Auditors Webinar in January 2012 entitled "Anti-Corruption: What Every Internal Auditor Needs To Know"
- Guest Lecturer at Texas A&M in November 2011 regarding "Fraud Identification Techniques For Internal Auditors"
- Guest Lecturer at Texas A&M in November 2010 regarding "Internal Audit's Role in Conducting Investigations"
- Presentation at University of Texas at Austin Law School's 32nd Annual Corporate Counsel Institute in April 2010: "Red Flags: Signs to Watch for to Avoid Becoming the Next Accounting Fraud"
- Presentation at University of Texas Dallas' Fraud Summit in March 2010: "Risking it All-Internal Audit's Role in Conducting Investigations"
- Guest Lecturer at Texas A&M in March 2010 regarding "Conducting Internal Investigations"
- Presentation at the University of North Texas' Accounting and Financial Reporting Update Conference in November 2009: "Understanding Corporate Fraud"
- Guest Lecturer at Texas A&M in November 2009 regarding "Understanding Corporate Fraud"
- Guest lecturer at Texas A&M in March 2009 regarding "The Foreign Corrupt Practices Act-Combating Bribery and Corruption"
- Panel member for a presentation at The Texas Lawyer and Executive Legal Advisor 2008 Foreign Corrupt Practices Act Roundtable in December 2008
- Guest lecturer at Texas A&M in October 2008 regarding "Fraud: Internal Audit & Investigations"
- Panel member for a presentation at The Southwest Securities Enforcement Conference in September 2008: "The Current State of Corporate Investigations"
- Lectured at the Association of Government Accountants April 2008 Dallas, Texas Conference: "Tool & Techniques For Interviewing"
- Guest lecturer at Texas A&M in March 2008 regarding "Tools & Techniques for Interviewing"
- Taught "Advanced Investigations" at PricewaterhouseCoopers' Advisory University annual training conference in August 2007
- Guest lecturer at Texas A&M in October 2007 regarding "Internal Audit's Role in the Conduct of Internal Investigations"
- Panel discussion moderator at the AICPA's September 2004 Conference on Fraud and Litigations Services: "Corporate Investigations: A Balancing Act"
- Panel member for the CLE Options Network August 2004 broadcast: "Health Care Litigation"
- Lectured at the Food Marketing Institute's June 2004 Financial Executive Conference: "Accounting for Promotions and Allowances"

- Lectured at the June 2004 FBI CPA In-Service: "Allowances, Rebates & Re-statement: A Case Study"
- Co-presenter at the ABA's May 2004 National Institute on Health Care Fraud: "Accounting and Consultant Fraud and Healthcare Fraud"
- Lectured at the January 2004 FTI Consulting Southwest Region Lender Forum: "Retail Industry: What's Happening?"
- Closing Session Speaker, PRG-Schulz, International, Inc.'s November 2003 Retail Summit & Post-Audit Best Practices Forum: "Rebates & Allowances"
- Panelist, November 2003 Strategic Research Institute's Forum on Corporate Fraud, Non-Compliance & Debt/Equity Capital Markets: "Constructive Steps to Take When Fraud is Suspected or Discovered"
- Lectured at the October 2003 Food Marketing Institute's Internal Auditing Conference: "Too Hot to Handle? Promotions and Allowances"
- Lectured at the 2003 AICPA National Conference of Fraud: "Anatomy of a Financial Re-Statement Investigation"
- Lectured at the May 2003 Food Marketing Institute's Legal Conference: "Responding To Possible Accounting Irregularities"
- Panelist, December 2002 FBI Training Network Satellite Telecast: "Crime in The Health Care Industry"
- Lectured at the 2002 AICPA National Conference on Fraud: "Pharmaceutical Fraud"
- Panelist, June 2002 AICPA Webcast: "Fraud, The Who, What, Where, When and Why"
- Lectured at the 2002 Economic Crime Summit: "Insurance Crime: The Good, The Bad, and The Ugly"
- Lectured at the March 2002 IIA/ACFE Fraud Meeting: "Using Technology To Enhance Internal Audit"
- Lectured at the November 2001 ABA/HFMA Medicare Reimbursement & Compliance Conference: "Exposure and Risks from Consultant Relationships"
- Lectured at the October 2001 AICPA National Conference on Fraud: "Qui Tam: Who Wants to be a Millionaire"
- Guest lecturer at the FBI's March 2001 Major Case In-Service
- Lectured at the November 2000 joint IIA/ACFE Dallas, Texas meeting: "Conducting Internal Investigations"
- Lectured at the 2000 AICPA/IIA Annual Conference on Fraud: "Avoiding The Minefields When Conducting Internal Investigations"
- Lectured at the 2000 ABA Healthcare Fraud Conference: "Conducting Internal Investigations"
- Lectured at the 2000 AHLA Medicare and Medicaid Conference: "Internal Investigations and Voluntary Disclosure"
- Taught "Tools and Techniques for Interviewing" at the 2000 AICPA/IIA Value-Added Auditing Services Conference
- Taught "Introduction to Healthcare Fraud & Abuse" at PricewaterhouseCoopers' Annual Team Learning Conference in August 1999
- Lectured at the AICPA 1999 Annual Conference on Fraud: "What To Do When The Government Knocks"
- Lectured at the 1999 San Antonio, Texas Hospital Council's Compliance Conference: "Avoiding The Minefields When Conducting Internal Investigations"
- Lectured at the 1997 and 1998 Annual Texas State Government Fraud Conference: "Fraud Identification Techniques for Internal Auditors"

- Guest lecturer in 1995, 1996, 1997 and 1998 at the FBI Academy's Annual Special Agent CPA Training Conference
- Lectured at the May 1997 Crossing International Borders Conference: "Identifying and Managing International Integrity Risks"
- Lectured at a 1996 Institute of Internal Auditors Chicago Chapter meeting regarding a risk-based approach to the conduct of internal audits
- Lectured at a 1994 National Healthcare Anti-Fraud Association Regional Conference regarding health care fraud prevention

Education

- BS Accounting, Iona College

Professional Designations

- CPA [Licensed in NY, IL, and TX]
- CFE
- CFF