

**PROFESSIONAL
EXPERIENCE**

Over 34 years of forensic accounting and fraud examination experience including depositions and testimony as an expert witness, assistance to counsel in litigation strategy and quantification and cause of damages; internal and external fraud examinations; fraud prevention consulting and training. Additional experience in financial and internal auditing; accounting and financial reporting of business entities; valuation of closely held businesses and tax planning and compliance.

**PROFESSIONAL
HISTORY*****MCGOVERN & GREENE LLP***

Founding Partner, 2003 to present

Responsible for forensic accounting; fraud examination; and assurance services practice.

ROME ASSOCIATES LLP

Partner, 1998 to 2002

Principal, 1995 to 1997

Responsible for forensic accounting; fraud examination and litigation services practice. Additional responsibility for the real estate audit practice.

CRAIG L. GREENE, LTD.

Principal, 1987 to 1995

Responsible for the overall public accounting practice. Involved in all facets of service offerings.

LOGAN & ASSOCIATES

Audit Principal, 1986 to 1987

Complete responsibility for the administration and technical aspects of the audit and forensic accounting practice.

SOLE PRACTITIONER, 1979 to 1985

Specialized in audit, accounting and tax compliance for closely held businesses and not for profit businesses, as well as forensic accounting.

COOPERS & LYBRAND (N/K/A PRICEWATERHOUSECOOPERS)

Staff Accountant, 1975 to 1979

Worked primarily on audits of many large publicly held companies, concentrating in health care, oil and gas and agriculture industries.

**ACADEMIC
CREDENTIALS*****MASTER OF CRIMINAL JUSTICE***

Boston University

Boston, MA 2005-2007

BACHELOR OF ARTS, ACCOUNTING

Aurora University

Aurora, Illinois 1973-1976

ACCOUNTING & BUSINESS STUDIES

DePaul University

Chicago, Illinois 1972-1973

**ACADEMIC
CREDENTIALS**

ACCOUNTING & BUSINESS STUDIES
University of Illinois
Urbana, Illinois 1971-1972

**PROFESSIONAL
CERTIFICATIONS**

CERTIFIED PUBLIC ACCOUNTANT
University of Illinois
Urbana, Illinois 1977

CERTIFIED FRAUD EXAMINER
Association of Certified Fraud Examiners
Austin, Texas 1992

CERTIFIED IN FINANCIAL FORENSICS
American Institute of Certified Public Accountants
Durham, North Carolina 2008

REGISTERED PUBLIC ACCOUNTANT
State of Illinois 1979

LICENSED CERTIFIED PUBLIC ACCOUNTANT
State of New Mexico 2006

LICENSED CERTIFIED PUBLIC ACCOUNTANT
State of Iowa 2006

LICENSED CERTIFIED PUBLIC ACCOUNTANT
State of Nevada 2008

**PROFESSIONAL
AFFILIATIONS**

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
Former CART Team Captain responsible for performing peer & quality reviews of member firms. Section member of Forensic and Valuation Services.

ILLINOIS CPA SOCIETY
Founding and past member, Litigation Services Committee

THE NEW MEXICO SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

NEVADA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

ASSOCIATION OF CERTIFIED FRAUD EXAMINERS
Past-Central Regional Governor, past-president & past-Chapter Training Officer of the Greater Chicago Chapter, Current Faculty Member

INSTITUTE OF INTERNAL AUDITORS
Faculty Member and CIA Candidate

AMERICAN SOCIETY FOR INDUSTRIAL SECURITY

AMERICAN SOCIETY OF CRIMINOLOGY

INTERNATIONAL ASSOCIATION FOR ASSET RECOVERY

**RELEVANT
CONTINUING
PROFESSIONAL
EDUCATION*****FORENSIC & INVESTIGATIVE ACCOUNTING******ANNUAL FRAUD CONFERENCE***

Association of Certified Fraud Examiners
July or August 1993-1997, 1999-2006, 2009

FRAUD CONFERENCE

Institute of Internal Auditors
September 2001-2002, 2004, 2009

FRAUD AND ASSET RECOVERY CONFERENCE

International Association for Asset Recovery
April and November 2010

***INTERNATIONAL FRAUD AND FORENSIC ACCOUNTING
EDUCATION CONFERENCE***

West Virginia University
May 2008

AICPA NATIONAL FRAUD CONFERENCE

American Institute of CPAs
October 2003

FRAUD SYMPOSIUM

Association of Certified Fraud Examiners
December 1998 and June 1992

ANNUAL FRAUD CONFERENCE

Illinois CPA Society
May 1994-1995 and November 1998, 2002, 2003, 2005

ADVANCED COMPUTER AIDED FRAUD PREVENTION & DETECTION

Association of Certified Fraud Examiners, July 2003

THE REID TECHNIQUE OF INTERVIEWING AND INTERROGATION

John E. Reid and Associates, June 1998

CYBERCRIME 2001

American Society for Industrial Security, February 2001

FORENSIC COMPUTER SCIENCE

New Technologies, Inc., May 1998

CPA FRAUD CONFERENCE

Association of Certified Fraud Examiners, September 1994

PROFESSIONAL INTERVIEW SKILLS

Association of Certified Fraud Examiners, October 1993

EMBEZZLEMENT PREVENTION AND INVESTIGATION

Association of Financial Crimes Investigators, April 1994

**RELEVANT
CONTINUING
PROFESSIONAL
EDUCATION**

LOCATING HIDDEN ASSETS

Association of Certified Fraud Examiners, October 1993

WHITE COLLAR CRIME - THE CHALLENGE TO LOCAL LAW ENFORCEMENT

U.S. Department of Justice

Law Enforcement Coordinating Council, June 1994 and 1993

INVESTIGATING EXECUTIVES

Association of Certified Fraud Examiners, April 1992

AUDITING FOR INTERNAL FRAUD

Association of Certified Fraud Examiners, April 1992

GENERAL & EXPERT WITNESS TESTIMONY

NATIONAL FORENSIC ACCOUNTING CONFERENCE

American Institute of CPAs, September 2011

NATIONAL INSTITUTE- GAMING LAW MINEFIELD

American Bar Association, February 2006

***NATIONAL INSTITUTE-SARBANES-OXLEY: THE NEW DISCLOSURE AND
CORPORATE GOVERNANCE REGIME***

American Bar Association, May 2003

NATIONAL CONFERENCE ON ADVANCED LITIGATION SERVICES

American Institute of Certified Public Accountants, October 2002

WHITE COLLAR CRIME

American Bar Association, March 1997, 1996 and 1995

LAW AND THE INTERNAL AUDITOR AND AUDIT COMMITTEE

Institute of Internal Auditors, April 1997

LITIGATION SERVICES CONFERENCE

Florida Institute of CPAs, December 1997 and 1993

DIVORCE CONFERENCE

Illinois CPA Foundation, November 1995, 1994 and 1993

COMMERCIAL LITIGATION

Chicago Bar Association, September 1994 and 1992

DIVORCE CONFERENCE

American Institute of Certified Public Accountants, June 1991 & 1990

LITIGATION SERVICES CONFERENCE

Illinois CPA Society, November 1991 and 1990

THE CPA & LITIGATION SUPPORT SERVICES

Illinois CPA Foundation, June 1989

**RELEVANT
CONTINUING
PROFESSIONAL
EDUCATION*****BUSINESS VALUATION***

BV 201 and 202, Principles of Business Valuation
American Society of Appraisers, 1994

ADDRESSES***TOOLS OF THE FORENSIC ACCOUNTANT***

International Association for Asset Recovery, November 2010
Florida Institute of Certified Public Accountants
Annual Litigation Services Conference, December 1993 and 1997

FRAUD PREVENTION

Association of Certified Fraud Examiners, 2010

FINANCIAL STATEMENT FRAUD (2-3 DAY SEMINARS)

Association of Certified Fraud Examiners - Chapters throughout the
United States, 2003 - 2009
U.S. Postal Inspection Service, 2003 and 2004

FINANCIAL STATEMENT FRAUD (2-DAY COURSE)

U.S. Inspector General Audit Training Institute
Ft. Belvoir, Virginia, May 1995

***ADVANCED CONTRACT & PROCUREMENT FRAUD EXAMINATION
(2 - 4 DAY SEMINAR)***

U.S. Naval Criminal Investigative Services,
Federal Law Enforcement Training Center, 2009 and 2004
Association of Certified Fraud Examiners, 2005-2010

COMMUNICATING THE RESULTS OF YOUR FRAUD EXAMINATION

Association of Certified Fraud Examiners - Chapters throughout the
United States, 2004

CONDUCTING INTERNAL INVESTIGATIONS (2 DAY SEMINAR)

Association of Certified Fraud Examiners - Chapters throughout the
United States, 2002 and 2003

AUDITING FOR INTERNAL FRAUD (2 AND 3-DAY SEMINAR)

Association of Certified Fraud Examiners, 2001-2010
Annual Fraud Conference, July 1999 and 2003

***FRAUD IN THE 21ST CENTURY - TODAY'S COMPUTER FRAUDS AND
COMPUTERS AND FRAUD EXAMINATION (2-DAY SEMINAR)***

Association of Certified Fraud Examiners - Chapters throughout the
United States, 2001

ADDRESSES***CONDUCTING FRAUD EXAMINATIONS (2-DAY SEMINAR)***

Association of Certified Fraud Examiners - Chapters throughout the United States, 2000

EARNINGS MANAGEMENT AND FINANCIAL STATEMENT FRAUD

Institute of Internal Auditors'

Value Added Conference, February 2001

Fraud Conference, September 2002

General Audit Management Conference, March 2000 and 2003

Risk Conference, August 1999

FINDING AND INVESTIGATING FRAUD (2-DAY SEMINAR)

Association of Certified Fraud Examiners - Chapters throughout the United States, 1999

FUNDAMENTALS OF FRAUD (2-DAY SEMINAR)

Association of Certified Fraud Examiners Chapters throughout the United States, 1998

***MANAGING AND COMPOSING DATA IN FINANCIAL CRIMES CASES
WEEKLONG TRAINING ENTITLED******FINANCIAL INVESTIGATIONS—PRACTICAL SKILLS***

The National White Collar Crime Center, 1997

TOOLS AND TECHNIQUES OF FRAUD EXAMINATION (2-DAY SEMINAR)

Association of Certified Fraud Examiners -

Chapters throughout the United States and

Office of Inspector General U.S. Department of Education, 1996 – 1997

BRIBERY AND KICKBACKS

Illinois CPA Society

Annual Fraud Conference, May, 1995

INTERVIEWING TECHNIQUES FOR WHITE COLLAR CRIMES

Regional Training

National White Collar Crime Center,

September 1994 and Annual Seminar

Institute of Internal Auditors

Chicago Chapter, March, 1995

INTERNAL CONTROL UPDATE

State of New York

Internal Control Conference, May 1994

INTERNAL FRAUD SEMINAR (1-DAY JOINT SEMINAR)

Chicago Chapters of the Institute of Internal Auditors and

Association of Certified Fraud Examiners

May 1994 and October 1997

TOOLS OF THE FORENSIC ACCOUNTANT

Florida Institute of Certified Public Accountants

Annual Litigation Services Conference, December 1993 and 1997

ADDRESSES***FORENSIC ACCOUNTING IN MATRIMONIAL CASES***

Illinois CPA Foundation

Annual Divorce Conference, November 2007, 1995, 1994 and 1993

SEARCH FOR HIDDEN ASSETS

North Carolina Association of CPAs

Annual Litigation Conference, November 1996 and

Illinois CPA Society

Annual Fraud Conference, May 1994 and 2003 and

Chicago Chapter of ACFE, September 1993 and

Illinois Chapter of International Association of Financial Crimes

Investigators, November 1993

PUBLICATIONS***PREVENTING KICKBACK SCHEMES – KNOW HOW TO STOP BRIBERY IN ITS TRACKS*** – Fraud Magazine, Association of Certified Fraud Examiners, June 2010***FINANCIAL STATEMENT FRAUD*** - 2 day Seminar Course Book, Association of Certified Fraud Examiners, 2003***AUDIT THOSE VENDORS*** – Fraud Magazine, Association of Certified Fraud Examiners, May 2003***WHEN EMPLOYEES COUNT TOO MUCH*** – Fraud Magazine, Association of Certified Fraud Examiners, December 2002 – Winner of the “Hubbard” Award for Favorite Article of 2002 as voted by the ACFE readers.***PROTECTING CONFIDENTIAL INFORMATION*** – The White-Collar Crime Fighter, May 2002***EARNINGS MANAGEMENT AND FRAUDULENT FINANCIAL REPORTING*** – 2 ½ day Seminar Course Book, Institute of Internal Auditors, July 2001***FRAUD IN YOUR OWN BACKYARD – CONDOMINIUM AND COOPERATIVE KICKBACK SCHEMES*** – The White Paper, Association of Certified Fraud Examiners, June 1994**ACADEMIC
APPOINTMENTS*****FACULTY MEMBER***

Gaming Management Series - University of Nevada at Reno, 2007 to present.

CFE Review Course-Northwestern University, 2006

Association of Certified Fraud Examiners, 1994 to present

Institute of Internal Auditors, 1999 to present

FACULTY AND CURRICULUM ADVISORY PANEL MEMBER

National White Collar Crime Center, 1994 to 1997

**ACADEMIC
APPOINTMENTS*****VISITING INSTRUCTOR***

University of Illinois at Chicago, 2004 to 2007
University of Texas at Austin, 2002
University of Notre Dame, 2001
North Central College, 2002
College of DuPage, 1993 to 1995

ACCOUNTING INSTRUCTOR

Aurora University, 1978

ACCOUNTING AND TAX INSTRUCTOR

Illinois Benedictine College, 1977 to 1979

**SIGNIFICANT LITIGATION &
FORENSIC ACCOUNTING
ENGAGEMENTS**

Fraud examiner/forensic accountant retained by purchaser of a large business concern alleging that the purchaser had been fraudulently induced to purchase the business through material misrepresentations of the financial condition of the business. Managed and performed an extensive examination of the company's financial records and provided a report and expert witness testimony to the Court. The Court found that the client had been fraudulently induced into the purchase and awarded \$85 million in damages, as well as, punitive damages of \$15 million.

Forensic accountant retained by \$6 Billion publicly traded company to manage fraud examination of embezzlement by Information Technology Director. Examination found that the Director had converted over \$3.2 million of high technology equipment to personal use. Loss was reimbursed through insurance claim.

Forensic accountant retained by defense of several real estate developers and contractors alleged to have made corruption payments to a state governor and a local city alderman.

Forensic accountant retained by lender to investigate \$40 million in missing inventory (collateral) from debtor in possession, a publicly traded retail concern. Examination found that fraudulent entries had been made to the company's accounting records; a script program was used to inflate inventory values; false transfers were also made to inflate the financial statements reported to the lender. Following a settlement of some of the issues in the case, testified as an expert witness in accounting and fraud matters in an arbitration hearing. Arbitrator found for the lender.

Fraud examiner retained by a southwestern United States Tribal Government to conduct a fraud examination of tribal officials, employees, contractors and vendors. Examination revealed over \$13 million of questionable and potentially fraudulent transactions. Results were turned over to the U.S. Attorney's office for further investigation and potential prosecution.

**SIGNIFICANT LITIGATION &
FORENSIC ACCOUNTING
ENGAGEMENTS**

Consultant to a State Lottery Department in a due diligence examination of an international gaming machine vendor. Examination discovered inappropriate transactions with the Lottery Director, leading to an investigation by the State's Attorney General and the resignation of the Director.

Appointed special investigator to the Grand Jury of McHenry County in a case involving embezzlement of over \$4.8 million by an accountant of a subsidiary of a large company. The fraud examination led the accountant to plead guilty to the embezzlement and was sentenced to 3 years in the state penitentiary.

Consultant to publicly-traded financial services firm in a fraud examination of borrower's inventory and financial statement fraud. Fraud examination found over \$4 million of fictitious inventory, \$1 million in fictitious profits and over \$600,000 in funds removed from the business for personal use.

Fraud examiner retained by many manufacturers, wholesalers, services, and several national retail chains in supporting internal investigations of corruption, embezzlement, supplier kick back schemes, undisclosed business interests, travel expense frauds and service supplier over charge schemes. These internal investigations have led to recoveries exceeding \$12 million in restitution and numerous criminal convictions.

Consultant to a State Gaming Control Board assisting in the investigation of a potential casino licensee's financial affairs for awarding of a major casino license. The fraud examination discovered numerous financial misrepresentations that were violations of federal and state laws that led to the denial of the license. Results were turned over to federal law enforcement for further prosecution.

Contract Employee to a State Attorney General's Office of Criminal Investigations assisting in the prosecution of commercial bribery, narcotics, money laundering, tax evasion and official corruption cases.

Consultant to a state lottery in an internal investigation of employee embezzlement by its chief accountant. The chief accountant pled guilty and made restitution.

Retained by Assignee for the Benefit of Creditors to prepare tax return refunds for a Company where the records had been severely damaged in a fire. Reconstructed records and prepared appropriate tax claims. Represented client during a two year tax audit, where, Internal Revenue Service determined "no change" in the return filed and refunded the requested claim plus interest.

**SIGNIFICANT LITIGATION &
FORENSIC ACCOUNTING
ENGAGEMENTS**

Involved in determining whether Defendant Shareholder had failed to report all income of company where Plaintiff had financial interest. Fraud examination revealed that receipts were materially underreported, which caused Plaintiff to not receive a bonus based upon the Company's sales for selling his company to Defendant. Matter was settled for damages requested.

Consultant to a Local Governmental Body in investigating employee and vendor fraud and establishment of a dedicated fraud investigation unit.

Consultant to a national retail chain in a supplier fraud scheme. Fraud examination led to the recovery of over \$9 million in credits and cash due to the client.

Consultant to a major health care insurer in an employee embezzlement and false provider scheme.

Retained as expert witness following the dismissal of a previous expert to determine damages owed by condominium developer. Prepared analysis of assessments due from developer of 268-unit development. Court awarded damages in the amount request of approximately \$300,000.

Retained as Plaintiff's Accountant in fiduciary responsibility matter, where a Condominium Association's reserve accounts had not been funded by the developer. Performed examination of Association's financial status under developer control and ascertained damaged amount. Court determined Developer liable and awarded damages in excess of \$200,000, including fees and costs.

Retained by Bankruptcy Trustee to perform an accounting of assets of a bankruptcy estate administered by previous Trustee. Examination revealed Trustee was negligent in his duties of administering the estate. Bankruptcy court awarded damages sought. Additionally, unrecorded assets belonging to the Estate of over \$20,000 were found.

Retained by Bankruptcy Trustee to perform a fraud examination of the financial affairs of property management company and file employee dishonesty claims. Fraud examination found that its property management account was defrauded of over \$1.5 million by the Company's CFO.

Retained in many other forensic accounting and fraud examination litigation matters spanning over 25 years involving shareholder/partner disputes; CPA malpractice cases; corporate alter-ego; damages from personal injuries; employee embezzlement; theft of proprietary information; investment frauds; recovery of assets; consumer frauds; estate accountings; etc.