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Financial documents will tell a story in our expert hands, and we can help you tell that story on behalf of your client.

We are a different kind of accounting firm – our practice is exclusively dedicated to forensic and investigative accounting. We have expertise in all kinds of litigated accounting matters, including fraud, white collar crime, money laundering, securities, employment and whistleblower cases. We are experienced Kovel accountants, and provide expert witness testimony. Our services include:

Litigation Support:

- Pre-litigation case analysis
- Discovery assistance and analysis of financial records
- Expert witness testimony, including appointed neutral expert
- Consulting expert – non-testifying expert as a strategic member of your legal team

Financial Investigations:

- Investigating allegations of fraud & financial discrepancies
- Reconstruction of accounting records for probate and other litigated matters
- Partnership dissolution and other business disputes
- Employment matters such as investigating allegations of theft or fraud
- Preparing of proof of loss for insurance claims due to employee theft

White Collar Crime Investigations:

- Analysis of source of funds for attorney retainer to determine your seizure risk
- Tracing of funds and investigation of money laundering issues
- Complete victim-sided or criminal defense-sided investigations
- Kovel accounting and tax controversy case assistance
- Calculation of actual loss for sentencing and restitution

Other Services We Provide:

- Public speaking, training for legal, business staff and law enforcement
- Investigating employment issues such as allegations of discrimination or retaliation
- Assisting attorneys in ensuring appropriate trust accounting



Biography

MARK G. PETERS, COMMISSIONER NEW YORK CITY DEPARTMENT OF INVESTIGATION

Mark G. Peters was nominated as DOI Commissioner by Mayor Bill de Blasio in January 2014, confirmed by the New York City Council the following month, and took office on February 18, 2014.

As DOI Commissioner, Mr. Peters leads an agency with oversight of more than 300,000 City employees in 45-plus City agencies and dozens of Boards and Commissions, and includes the Office of the Special Commissioner of Investigation for the New York City School District, which monitors the Department of Education's 135,000 employees; the Office of the Inspector General for the New York City Housing Authority; and the Office of Inspector General for the New York City Police Department, a unit created in 2014.

Since taking office, Commissioner Peters has established a comprehensive strategy for DOI that attacks corruption through systemic investigations that lead to high-impact arrests, preventive internal controls and operational reforms that improve the way the City runs. He has opened large-scale investigations into several areas, including examining violence and contraband smuggling at Rikers Island and investigating delays and cost overruns of the City's Emergency Communications Transformation Program. Under his guidance, DOI has arrested day care operators for falsifying information submitted to the City along with the City employees who facilitated the crimes, conducted a post-mortem of the CityTime investigation to cull the lessons learned and strengthen the City's procurement of large technology contracts, and exposed widespread bribery schemes involving buildings and housing employees, and property managers and owners, which resulted in dozens of arrests.

Commissioner Peters' diverse legal career spans the public and private sectors. Prior to his appointment at DOI, he was in private practice advising clients in the insurance and financial services industry on a wide variety of matters including compliance and internal investigations. Commissioner Peters previously served as the Special Deputy Superintendent in Charge of the New York Liquidation Bureau, the agency that manages insolvent insurance companies on behalf of the state. He oversaw reform of the agency's operations including the implementation of a new internal control audit, adoption of State legislation requiring yearly audits of the agency's finances, and recovery of hundreds of millions of dollars previously owed to the Bureau. Commissioner Peters also served on the New York State Commission on Public Integrity, the agency that oversees lobbying and state government ethics rules.

Commissioner Peters is a former prosecutor at the New York State Attorney General's Office where he served as Chief of the Public Corruption Unit and Deputy Chief of the Civil Rights Bureau. In those roles he oversaw cases against a range of companies that diverted public funds, and against public officials, including police departments that violated state and federal laws, and he prosecuted members of a political organization that diverted AIDS funding to election campaigns. He brought the first-of-its-kind case against one of the largest sub-prime lenders in the state and prosecuted a union that denied equal work opportunities, forcing it to pay more than \$2.6 million in back wages to its workers.

Earlier in his career, he served as Senior Staff Attorney at Children's Rights, Inc., a national watchdog organization advocating on behalf of abused and neglected children in the United States, and clerked for the Hon. Charles P. Sifton of the United States District Court for the Eastern District of New York.

Commissioner Peters earned his undergraduate degree from Brown University and his law degree from the University of Michigan Law School.

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The Law and Ethics of Investigations for Certified Fraud Examiners

“The Law and Ethics of Investigations for Certified Fraud Examiners” will cover potential pitfalls for fraud examiners and investigative professionals--legal, legislative and regulatory. When does surveillance stray into trespass, stalking or invasion of privacy? When does creative online digging become a violation of federal law? What is the legal status regarding the use of GPS tracking devices, drones, secretly tape recording, surreptitious video surveillance, utilizing social media pretense and issues regarding the admissibility of evidence gained by dissemblance. Discussion will include what every investigative professional should know about the DPPA, FCRA, FACTA and GBLA. For example, one topic that needs in-depth knowledge concerns the FCRA and employment background checks. Some of the "bad cases that make bad law" covered in this presentation will include - Rebecca Schaffer, Theresa Saldana, Amy Boyer, and William Berkeyheiser.

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Bruce H. Hulme, is a Certified Fraud Examiner and Board Accredited Investigator with over five decades' New York licensed private investigative experience supervising or conducting over 4,000 investigations for law firms, insurance companies and self-insurers. Police departments and municipalities have retained him in their defense of negligence cases involving false arrest, malicious prosecution, negligent hiring, and to conduct internal and external investigations regarding the diversion of governmental property to personal use by officials and employees; businesses and law firms to investigate theft of proprietary information; financial services have utilized his expertise to locate and recover assets that have been illegally diverted; and insurance companies have retained him to investigate arson-for-hire schemes and major third-party loss claims.

A privacy issues expert, Hulme also has over 40 years government affairs experience. He authored the first chapter entitled “Corporate Investigations and the Fair Credit Reporting Act” of the book *Corporate Investigations* published by Lawyers and Judges Publishing Company in 2000 and 2002. He serves as government affairs director of Investigative & Security Professionals for Legislative Action (ISPLA); legislative liaison board member of the NY Chapter of Association of Certified Fraud Examiners (NY-ACFE#14), International Intelligence Network (INTELNET), Associated Licensed Detectives of NYS (ALDONYS), and Society of Professional Investigators (SPI); advisory board member John Jay College of Criminal Justice; gubernatorial appointee NYS Security Guard Advisory Council; and the elected private investigator industry representative board member of the International Association of Security and Investigative Regulators (IASIR), an organization of state and provincial regulators in U.S., Canada and United Arab Emirates.

Kenneth Caruso, Biography

Kenneth Caruso is a partner in the White Collar and Commercial Litigation practice in the New York office of White & Case. He specializes in civil, regulatory and criminal litigation and investigations, involving international and trans-national matters. Mr. Caruso has handled numerous investigations, litigations and advisory/compliance assignments involving the Foreign Corrupt Practices Act. His expertise extends to related issues, such as money laundering, anti-terrorism and U.S. sanctions against Iran, Cuba, Russia, Belarus, the former Yugoslavia and other countries. Before entering private practice, Mr. Caruso served as a federal prosecutor in New York (Assistant United States Attorney for the Southern District of New York) and in Department of Justice headquarters in Washington, D.C., where he conducted and supervised all phases of federal criminal litigation.

Michael J. Carroll Biography

Michael Carroll is an Associate Commissioner for the New York City Department of Investigation (DOI), the City's anti-corruption law enforcement agency that promotes and maintains integrity and efficiency in City government operations.

Mr. Carroll started his law enforcement career in 1992 when he joined the New York City Police Department. As a Police Officer, he worked in numerous units including Community Policing, Street Narcotics, and a plain clothes Street-Crime Unit that focused on violent crime throughout New York City's five boroughs. In 1998, Officer Carroll was promoted to the rank of Detective, where he investigated a wide variety of cases ranging from domestic violence assaults to homicides. While at the NYPD, Mr. Carroll received over 75 commendations for various arrests. After serving almost 10 years with the NYPD, Mr. Carroll joined the District of Columbia Inspector General's Office as a Special Agent and investigated government corruption within the District.

In 2004, Mr. Carroll returned to NYC and began working with DOI. During his ten-year career with DOI, Mr. Carroll has risen through the ranks, holding the position of Chief Investigator, Deputy Inspector General, Inspector General, Assistant Commissioner, and Associate Commissioner. Additionally, Mr. Carroll is the Commanding Officer of DOI's Training Academy. In this role, Mr. Carroll oversees all aspects of training including firearms, defensive tactics, and all other aspects of field operations.

During Mr. Carroll's career with DOI he has developed an expertise in the area of fraud in the construction industry. Mr. Carroll has managed numerous cases that have involved the infiltration of organized crime in the construction industry, systemic bribery within City agencies, various contractor kickbacks schemes, and countless other criminal schemes that attempt to compromise the integrity of the construction industry in New York City.

Mr. Carroll received a Bachelors of Art degree from Mount Saint Vincent College in the Bronx and a Masters of Art in Criminal Justice from John Jay College in Manhattan. Mr. Carroll is also a Certified Fraud Examiner and has worked as an Adjunct Professor over the past ten years, teaching numerous topics including Introduction to Criminal Justice and Criminal Investigations.



OBIAMAKA (“OBI”) P. MADUBUKO, B

Obiamaka P. Madubuko is a partner in the law firm of McDermott Will & Emery LLP and is based in the Firm’s New York office. Obiamaka is co-chair of the Firm’s Foreign Corrupt Practices Act (FCPA) & International Anti-Corruption Group and focuses her practice in anti-corruption and fraud matters, as well as advises U.S. based companies doing business in international markets.

Obiamaka advises companies on a host of compliance and transactional due diligence issues arising under the FCPA, the Dodd-Frank Act, Office of Foreign Asset Control (OFAC) and other global trade regulations. In addition, Obiamaka assists clients that are undertaking internal investigations and independent audits concerning critical matters. She also helps clients draft, evaluate and update their corporate policies to ensure compliance with anti-corruption and other global trade laws.

In addition to her significant corporate advisory practice, Obiamaka is also an experienced trial lawyer. She has defended individuals and corporations in complex civil litigation and white-collar criminal cases in state and federal courts. She represents clients under investigation by the United States Congress, the United States Department of Justice, the Securities and Exchange Commission, the Equal Employment Opportunity Commission, the Federal Election Commission, and other federal and state authorities.

Obiamaka’s litigation experience covers a range of industries and specialties including securities, financial services, real estate, health care, intellectual property, energy, manufacturing and consumer products. Obiamaka also has experience in international litigation matters. She has assisted clients to procure documents and witness testimony from foreign persons and entities located outside the United States and has litigated claims against foreign companies seeking immunity under the Foreign Sovereign Immunities Act. In addition, she has also represented corporate clients in civil actions to enforce domestic judgments against foreign entities.

Obiamaka received a notable mention in the “Energy and Infrastructure: Sub-Saharan Africa 2013 Guide,” which is published by the *International Financial Law Review*. She has been recognized as a Future Star in the 2013 edition of *Benchmark Litigation* and a Rising Star on *Ethisphere Magazine’s* 2012 and 2011 lists of “Attorneys Who Matter,” a publication dedicated to sharing best practices in Ethics and Compliance. She was also recognized as a 2010 Dynamic Achiever by *The Network Journal* for her professional accomplishments and important contributions to the African-American community. Obiamaka is also a published author and has written extensively on anti-corruption compliance matters and other white collar topics. Her articles have been published in *The New York Law Journal*, *BNA*,

CFO.com, Law.com, Law360 and Bloomberg News. She has been featured in a globally televised interview conducted by *CNN International* to discuss investment opportunities and corruption risks in Africa, and is frequently interviewed and quoted by leading media outlets such as National Public Radio, *The Wall Street Journal*, *Forbes*, *Boardmember.com*, *Corporate Counsel* and *Compliance Week*.

Before joining McDermott, Obiamaka was in private practice in New York and Washington, D.C. She also served as a law clerk to the Honorable Constance Baker Motley of the United States District Court for the Southern District of New York.

Obiamaka is active in various *pro bono* activities including representing clients in domestic violence, immigration and asylum cases as well as mentoring lawyers, law students and high school students interested in pursuing careers in law. As an associate, Obiamaka participated in an externship program with the Legal Aid Society of the District of Columbia where she served as lead counsel on over 35 cases. Obiamaka also chairs McDermott's Women of Color Subcommittee to the Diversity & Inclusion Committee and is a member of the American Bar Association, where she serves on the Steering Committees for the International Section's Africa Committee and the International Anti-Corruption Committee.



GREGORY G. LITTLE, Biography

Gregory G. Little is a trial lawyer who counsels clients on successfully avoiding, resolving, and winning litigation. He has broad commercial litigation experience, with an emphasis on SEC enforcement actions, securities litigation and product liability. In addition to leading high-stakes corporate litigation strategy and serving as national coordinating counsel for *Fortune* 10 companies, Mr. Little has been lead trial counsel in over 45 trials in state and federal courts nationwide. In over 25 years of trying cases, he has received favorable trial verdicts for clients in the financial services, pharmaceutical, automobile, banking, tobacco, energy and utility industries.

Examples of matters handled most recently include claims against directors of a public company for breach of fiduciary duty, defense of an SEC lawsuit against a former CFO of a *Fortune* 50 company, defense of claims against a financial institution arising from the sale of a subsidiary, defense of lender liability suits arising from allegations of predatory lending, and defense of numerous SEC investigations involving insider trading, failure of compliance controls, inflated revenues, inadequate disclosures. He has served on national counsel teams in tobacco, alcohol, cell phone, and pharmaceutical industries.

Mr. Little was trial counsel for the Securities & Exchange Commission, where he was ultimately responsible for all securities litigation in the Southeast Region and was lead trial counsel in trials involving insider trading, stock manipulation, fraudulent IPOs, accounting fraud, inflated earnings, Ponzi schemes, pyramid schemes and other forms of securities fraud.

Mr. Little was Associate General Counsel to Philip Morris from 1995 – 2001. During this time, he managed the defense of high profile tobacco lawsuits brought by 50 state Attorneys General, as well as a multibillion dollar lawsuit brought by the US Department of Justice. He was also involved in managing individual lawsuits, class actions, international lawsuits and securities lawsuits brought against Philip Morris during a time period when thousands of claims were filed against the company. He also oversaw preventative litigation efforts and minimized impact of existing litigation by coordinating, preparing and conducting communication strategy with legislators, media, and Wall Street analysts, including numerous TV and radio appearances (local, national and international); press conferences and interviews; editorial board briefings and presentations to stock analysts, lobbyists, regulators, individual legislators, legislative caucus groups, governors and attorneys general.



ADAM S. WANDT, Biography

Professor Wandt is the Chair of, and a Senior Researcher with, The City University of New York's "Skunkworks: Academic Technology Research and Development Group." He is an Assistant Professor of Public Policy and member of the full-time faculty of the Department of Public Management at John Jay College of Criminal Justice where he serves as the Department's Deputy Chair for Academic Technology. In September 2011, Professor Wandt was appointed as John Jay's first Faculty Fellow for Online Learning for John Jay Online.

Professor Wandt's primary research interests are technology law and policy, information security, academic technology, and UCR crime data. He has worked on sponsored research for, or in partnership with, Sprint, BlackBoard, Entourage, the Federal Bureau of Investigation, Interpol, the United Nations, the United States Bureau of Justice, as well as educational institutions from around the world. In 2010, he received the Ribaud Award for Academic Excellence for his work with academic technology. In 2014, he received the John Jay College of Criminal Justice Distinguished Teaching Award for use of innovative and cutting edge pedagogical techniques with his students.

Professor Wandt is an Attorney and Counselor-at-Law: Admitted in the State of New York. He is a member of the graduate faculty in both the Master of Public Administration and Master of Digital Forensics and Cyber Security program at John Jay. He regularly teaches two graduate courses at John Jay: Information Security, and a course examining the role technology plays in the inspection and oversight community, the latter which he has also taught at the United States Military Academy at West Point. He is a member of the Association of Inspectors General, the Academy of Criminal Justice Sciences, the American Society for Criminology, and the American Society for Public Administration.

Professor Wandt, a technologist, regularly consults on issues relating to academic technology, applied technology, social engineering, and information security. He authors two blogs: "Adam's Antics" and "Academic Technology in Higher Education." He is the host of CUNY's academic technology podcast and is currently developing a YouTube channel devoted to technology. He is the managing editor of sociopolitical.org, the Internet's most complete database of politicians, celebrities, and other persons of interest and their social networking sites. Professor Wandt is passionate about SCUBA Diving and photography. He is also interested in environmental issues, particularly those affecting the oceans.

A portal to most of his work, including his photography, is available at <http://wandt.us>

GIL ALBA, Biography**President of Alba Investigations, Inc.****President of the Associated Licensed Detectives of New York State (ALDONYS)**<http://gilalba.com>

On February 5, 2015, Mr. Alba was sworn in as President of the Associated Licensed Detectives of New York State (ALDONYS).

Gil Alba is nationally known private investigator and security consultant forming Alba Investigations Inc., in 1998. He had a distinguished career with the New York City Police Department attaining the highest investigative rank, First Grade Detective, and worked with the Major Case Squad and the FBI/NYPD Violent Crime Task Force specializing in difficult and unusual cases.

Mr. Alba is a frequent guest on Fox News, CNN, MSNBC and other news networks for his expertise when disasters occur, such as school shootings, mass shootings missing persons and terrorist acts. A one-hour documentary about Mr. Alba's missing person cases has been featured on MSNBC. He was chosen by the Associated Licensed Investigators of New York State (ALDONYS) as the "Investigator of the Year."