



**FORENSIC BROTHERS
INVESTIGATIVE SERVICES**



Forensic Brothers Investigative Services, Inc. (FBIS)

P.O. Box 753 ■ Alpharetta, Georgia 30009
Phone: (855) 450-8478 ■ E-Mail: tony.smith@fbis-usa.com
Web: www.fbis-usa.com

September 30, 2024

City of Stone Mountain
875 Main St, Stone Mountain
Georgia 30083

Attention: Interim City Manager Shawntez Edmondson

Re: Forensic Accounting Investigation

Dear Mr. Edmondson:

This letter confirms the scope and terms of the retention of Forensic Brothers Investigative Services, Inc. (FBIS) by the City of Stone Mountain (Client).

The scope of this engagement will be to conduct a forensic accounting investigation for the City of Stone Mountain for the last three (3) fiscal years, with the last fiscal year ending June 30, 2024. Additionally, FBIS will review Client's Credit Card Policy and Procedures and analyze Credit Card expenditures during this three (3) year period.

FBIS procedures may include reviewing files, books, and records, gathering and analyzing available documents, interviewing individuals, and performing financial and other analyses. Client will have the responsibility of timely providing FBIS with the necessary records and related information to conduct this engagement. Client will be responsible for assisting in assigning staff to assist in the retrieval of records generated in the normal course of business by the Client. Client will make available during normal business hours employees that FBIS may wish to interview.

FBIS will bill Client monthly, based on the fees and expenses incurred each 30 day period. Client agrees to pay our rate of \$150 to \$350 per hour based on the investigative role and technical skill set utilized in furtherance of this engagement. FBIS will complete the investigation for Client for \$76,750. Client will pay the monthly invoice FBIS provides within 15 days of receipt.

The Client will also reimburse FBIS for out-of-pocket expenses that are incurred on Client's behalf, including but not limited to travel costs, lodging, outside research, and technical analysis, copy costs, telephone, and messengers. FBIS will seek pre-authorization from client for any expense anticipated to exceed \$1,000. Payment is due upon invoicing without regard to the status or outcome of this matter. FBIS requires full payment of any indebtedness prior to the expression

of any conclusion, or issuance of any report. FBIS may stop work at any time in the event of any unpaid balance.

In the event FBIS is requested or authorized by Client, or required by government regulation, subpoena, or other legal process to produce documents or be a witness with respect to this engagement, Client will reimburse FBIS for our professional time and expenses, as well as the fees and expenses of our counsel incurred in responding to such requests. This cost is in addition to the cost of the forensic accounting investigation detailed above.

FBIS will make a written and/or oral presentation upon request. FBIS will conduct those procedures that we consider necessary to express an evaluation of the matter at hand.

FBIS will, at your request, transmit information to you by facsimile, e-mail, or over the Internet. If any confidentiality breaches occur because of data transmission over the Internet pursuant to your request, you agree that this will not constitute a breach of any obligation of confidentiality. If you wish to limit such transmission to information that is not highly confidential or seek more secure means of communication for highly confidential information, you will need to inform us.

This engagement is limited in nature and scope, it cannot be relied upon to discover all information or provide all analyses that may have importance to this matter.

Neither Client, nor any other party acting on his/their behalf shall hold FBIS, or its agents legally responsible for any loss or liability that may result from the non-discovery of facts or information that could otherwise have influenced the outcome or interpretation of our findings.

Furthermore, the Client agrees to indemnify and hold harmless, FBIS and its agents from any claim brought by a third party asserting that FBIS, or its agents were negligent or acted in bad faith in providing the services covered by this letter.

It is anticipated that the following individuals will participate in this matter:

- C. Anthony Smith, CPA, CFE, FBI Supervisory Special Agent (Retired)
- Victor Hartman, J.D., CPA/CFF, CFE, FBI Supervisory Special Agent (Retired)
- Chuck McKee, CPA/CFF, CFE, FBI Special Agent (Retired)

I have included CVs and reference material for your review.

If any portion of this letter is held to be void, or otherwise unenforceable, in whole or part, the remaining portions of this letter shall remain in effect.

This Agreement shall exclusively be governed under the laws of the state of Georgia. All disputes arising from or under this Agreement shall exclusively be brought before a single Arbitrator in Georgia applying existing commercial rules that are in effect at the time of the Claim being filed. The prevailing party, as determined exclusively by the Arbitrator, shall be entitled to the recovery of their actual costs and reasonable attorney's fees. Arbitration may only commence 10 days after the parties have participated in a pre-dispute mediation before a Mediator in Georgia. Should a dispute under this Agreement occur, the Parties shall mediate

before the mediator within twenty business days of receipt of a written demand placing the other Party on notice of the dispute and making a demand the mediate.

We appreciate the opportunity to assist you in this matter. If this letter meets with your approval, please sign below, and return the signed letter via email (tony.smith@fbis-usa.com) or to Forensic Brothers Investigative Services, Inc., P.O. Box 753, Alpharetta, Georgia 30009.

Very truly yours,

C. Anthony Smith



C. Anthony Smith | CPA, CFE

Forensic Brothers Investigative Services, Inc.

3480 Preston Ridge Road, Suite 500, Alpharetta, GA 30005

☎ (855)450-8478

✉ tony.smith@fbis-usa.com

🌐 www.FBIS-USA.com

Accepted by: _____
Interim City Manager Shawntez Edmondson (Client)

Date: _____

Accepted by: _____
Jeff Strickland, Esq. (Jarrard & Davis, LLP)

Date: _____

Procurement Card Fraud

Prevent this common occupational fraud

By Vic Hartman, JD, CPA, CFF, CFE, and Sridhar Ramamoorti, ACA, CPA/
CITP/CFF/CGMA, CIA, CFE, CFSA, CGAP, CGFM, CRMA, CRP, MAFF



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Procurement-card (P-card) is a purchasing card, charge card or credit card. The use of P-cards makes a lot of financial sense for most organizations due to the significant cost savings involved. Without a P-card program, the organization will use the traditional and expensive procurement process involving a requisition, purchase order and check payment.

An organization that initiates a P-card program for routine low-cost purchases can greatly reduce purchasing expenses. After all, the cost to process a \$25 purchase is the same as a \$1,000 purchase. Often, the transaction processing cost exceeds the value of the item being acquired (e.g., the cost to acquire \$25 worth of supplies may exceed \$100). Estimates of the cost to process a payment in the traditional manner range from \$50 to \$200 per transaction.

The considerable advantages of P-cards make them popular with all kinds of organizations, including healthcare organizations. Once P-cards have been introduced in a healthcare organization, the transaction processing cost problem has been solved, but another one has been created. Now, employees are effectively walking around with petty cash funds in their wallets.

Pair P-cards with the fraud triangle—opportunity, pressure and rationalization—and you get the most common occupational fraud. A perfect storm scenario results—the opportunity for abuse is ripe, the motives and rationalization are not hard to imagine, and the P-card provides the means to commit fraud without much fear of detection.

The irony is that P-card fraud is one of the easiest frauds to prevent. One other attribute of this kind of fraud is the involvement of two primary wrongdoers—the employee

that misused the P-card to steal and the manager that unwittingly trusted the employee.

Interestingly, except for public corruption cases, the FBI will typically not prosecute these cases due to the low dollar amounts involved. P-card fraud is akin to “death by a thousand cuts” and the perpetrator is easily able to avoid detection. The perpetrator might even make a small test purchase before engaging in large-scale fraud. The prevalence of P-card fraud is shocking and organizations are often unaware of the problem.

What is the problem? What are the red flags? What are the controls? If your organization is not attuned to these issues, you should assess the use of P-cards and work with management to have them fix any problems immediately. The P-card problem is less about internal audit involvement and more about management—especially management controls and monitoring P-card usage according to defined protocols.

Fraud scenarios

Unscrupulous employees are known to put purchases on the P-card from groceries to adult entertainment. Clever employees will only use the P-card on dual purpose expenses—the “gray zone” of expense categories—like gasoline and office supplies where a business or personal use is difficult to differentiate. Using the P-card to purchase gift cards is another common scheme.

Employees may purchase a restaurant gift card when ordering dinner. A difficulty exists in distinguishing meals with a business purpose from personal dinner with family and friends. Double dipping is another scheme whereby the employee pays for expenses with their P-card but submits the same claim through an expense reimbursement process.

Employees are effectively walking around with petty cash funds in their wallets.

The P-card can also be used to violate other company policies by purchasing a phone, tablet or computer from their vendor of choice. Employees are only limited by their imagination and the internal controls that are present and functioning.

Red flags

The most common red flag is a manager or supervisor who is simply too busy to review the expense reports of his or her subordinates. A fraud at a Fortune 100 company occurred because a vice president gave his password to his trusted assistant for all his approvals.

The vice president was too busy to attend to pesky administrative matters. That delegation turned out to be a \$400,000 mistake! The case resulted in a federal prosecution,

a federal prison sentence and significant disciplinary action, including termination, for the vice president. All these undesirable outcomes were completely avoidable and preventable through supervision and monitoring.

Additional red flags are summarized in Exhibit 1.

Soft controls

Both soft controls and hard controls are necessary to prevent P-card fraud. Soft controls pertain to the cultural environment where employees work. Does the organization have a code of conduct, employee handbook, antifraud policy and P-card policy? If so, do ongoing efforts make employees aware of these provisions and are they systematically enforced?

Do executives model appropriate P-card usage? Do employees feel they are stewards of the organization's finances or do they feel the P-card is an opportunity to gain parity for perceived slights?

Internal auditors can play a key role in enhancing the soft controls by assessing the organization's culture and communicating the results to those charged with corporate governance. A catchy way of thinking about the concept is to ask the following questions:

- What is the tone from the top?
- What is the mood in the middle?
- What is the buzz at the bottom?
- Are the top, middle and bottom in cultural harmony?

Hard controls

Internal auditors are very comfortable with the concept of hard controls, which include preventive, detective and corrective controls. An example of a preventive control is to limit P-card charges using merchant category code (MCC) restrictions. An MCC is a four-digit number that can enable a P-card administrator to exclude unwanted merchant purchases, like airline tickets, professional services (e.g., physicians, lawyers, accountants, utilities) and cash advances.

A variation of this control is to use a detective control such as continuous monitoring to identify questionable purchases. When a flagged MCC purchase is made, instead

Exhibit 1 – Red flags

1. Supervisor is “too busy” to review subordinate expense reports.
2. Supporting receipts and disbursement explanations are missing, incomplete or suspicious.
3. Receipt provided is the version with the total amount, not the itemized version.
4. Monthly spending reconciliations are late or not performed at all.
5. Employee is under review for other issues and believes termination is imminent.
6. Employee rushes the supervisor to approve the expense report.
7. The amount of P-card spending steadily increases.
8. Employee says the wrong card was “mistakenly” used for numerous purchases.
9. Date of purchase is a nonworking day.
10. Purpose of the charges are for morale-building expenses.
11. Spending is inconsistent with an employee's responsibilities.

Pair P-Cards up with the fraud triangle—opportunity, pressure and rationalization—and you get the most common occupational fraud.

of restricting the purchase, a real time notification can be sent to a manager to assess if the purchase was appropriate (a false positive). Another type of preventive control is to limit purchases to pre-specified dollar limits.

An anonymous tip line is an example of a detective control. Tip lines can be very effective when organizations effectively communicate their existence and take corrective action for corroborated allegations.

A strongly enforced policy with well-defined protocols is probably the most effective means of deterring P-card abuse. Protocols should include firing any employee who engaged in P-card fraud, taking disciplinary against the manager who failed to carefully review the bogus charges, and communicating these actions to all employees. Seeking criminal prosecution of the employee may also be appropriate. Swift, decisive action by management can be a most effective deterrent to fraud.

P-card fraud is akin to “death by a thousand cuts.”

Having all P-card account statements flow through a designated P-card administrator serves as both a preventive and detective control. Further, internal auditors should periodically audit samples of P-card statements along with the employee-submitted receipts.

Enhancing employee awareness when policy violations do occur is a good corrective control. Education of all employees about existing policies should be performed at the same time.

Internal auditors in healthcare organizations should discuss best practices in P-card use and identified abuses with their industry counterparts. Such sharing and benchmarking of

best practices with their colleagues can yield insights into a far too common problem that has straightforward solutions. Internal auditors could also help their management with P-card vendor selection and implementation of appropriate controls to minimize the potential for abuse.

Summary

Preventing and detecting occupational fraud is a difficult challenge for many organizations. However, this problem should not be the case for P-card fraud. The good news is that although P-card fraud is the most prevalent, it is almost entirely preventable. **NP**

Victor Hartman is Principal of The Hartman Firm, LLC, specializing in forensic accounting and internal investigations. He was an FBI Special Agent serving as a Street Agent, Supervisory Special Agent and Chief Division Counsel. Victor is an Adjunct Professor at Georgia State University and serves on Georgia Southern University's Forensic Accounting Advisory Board. You can reach Vic at (404) 369-0616 and Vic@HartmanFirm.com.



Sridhar Ramamoorti, ACA, CPA/CITP/CFF/CGMA, CIA, CFE, CFSA, CGAP, CGFM, CRMA, CRP, MAFF, is an Associate Professor in the Department of Accounting of the University of Dayton. He serves on the Editorial Board of the Association of Healthcare Internal Auditors. You can reach Sridhar at (630) 347-9172 and Sri.Ramamoorti@gmail.com.



If I have a thousand ideas and only one turns out to be good, I am satisfied. ~ Albert Nobel

Victor E. Hartman
The Hartman Firm, LLC
Attorney at Law
Certified Public Accountant



Vic is the Principal of The Hartman Firm. He specializes in Internal Investigations, Forensic Accounting, and Fraud Mitigation Consulting. His experience as an attorney, CPA, and FBI Special Agent enables him to bring a breadth of knowledge to address clients' needs. Vic has served as an expert witness, represented whistle blowers, and has been a court-appointed Receiver and Examiner. Clients include individuals, companies, governmental entities, and legal counsels. Vic is also an Adjunct Professor at Georgia State University where he teaches a master's-level Forensic Accounting course.

Prior to founding The Hartman Firm, Vic served as the Chief Division Counsel and Supervisory Special Agent for the FBI in Georgia. He provided advice and counsel to executive management and investigative personnel regarding national security matters, criminal investigations, cyber issues, employment law, civil litigation, and asset forfeiture. As a leader in the FBI's Houston Division, Vic supervised an FBI financial institution fraud squad, public corruption squad, and the Houston Area Health Care Fraud Task Force.

Highlights of his career with the FBI include playing a leadership role during the initial investigative phases of both the Enron and WorldCom investigations. These and other corporate fraud investigations necessitated the creation of the FBI's Corporate Fraud Response Team in which Vic served as a member.

He is the author of the book, *The Honest Truth About Fraud*. Vic wrote this book for professionals responsible for the prevention, detection, and investigation of fraud. He is the editor of the Fraud Column in *New Perspectives*, the professional journal of the Association of Healthcare Internal Auditors. Vic is also on the editorial advisory board of the *Journal of Forensic and Investigative Accounting*. He is a regular speaker for attorneys, CPAs, and fraud examiners as part of their continuing professional education requirements.

Vic is active in the forensic accounting and fraud examination community. He is a past Board Member of the City of Atlanta Governing Board of the Office of Inspector General. He is a past two-term President of the Georgia Chapter of the Association of Certified Fraud Examiners (ACFE). Vic serves on Georgia Southern University's Forensic Accounting Advisory Board. He is a member of the Society of Former Special Agents of the FBI, and he previously served on the Board of Crime Stoppers Greater Atlanta.

Vic is a graduate of Emory University's School of Law. He is a licensed Attorney and CPA in the state of Georgia. He is also a member of the State Bar of Georgia and the American Institute of Certified Public Accountants (AICPA). His credentials include being Certified in Financial Forensics by the AICPA and obtaining the Certified Fraud Examiner credential from the ACFE.



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Curriculum Vitae

Current

The Hartman Firm, LLC: Founder of The Hartman Firm specializing in Internal Investigations, Forensic Accounting, Fraud Mitigation Consulting, Due Diligence, and Whistleblower Representation. The firm can be retained by an individual, business, governmental entity, or outside counsel. Speaks and writes on the topic of fraud.

Adjunct Professor: Teaches a master's-level Forensic Accounting course at the J. Mack Robinson College of Business, Georgia State University, Atlanta, Georgia. (2013 - Current)

Author: *The Honest Truth About Fraud - A Retired FBI Tells All - A Practitioner's Guide to Fraud* (2019).

Former

Adjunct Professor: Taught a master's-level Forensic Accounting course at the Charles F. Dolan School of Business, Fairfield University, Fairfield, Connecticut. (2016 -2019).

Chief Division Counsel & Supervisory Special Agent, Federal Bureau of Investigation: During his 25 years of service with the FBI, he served in this position for 6 years in Atlanta, Georgia. Provided advice and counsel to executive management and investigative personnel regarding national security, criminal, and cyber programs; civil litigation; employment law; and asset forfeiture, Atlanta Field Office. (3/08 – 1/14)

Supervisory Special Agent: Led the six-agency Houston Area Healthcare Fraud Task Force, Houston Field Office. (9/03 – 2/08)

Acting Legal Attaché Bridgetown, Barbados: Led the FBI's efforts in the Caribbean with emphasis on Allen Stanford (Stanford Financial Group) and money laundering. (6/04 – 8/04)

Acting Assistant Special Agent in Charge: Led 150 FBI agents assigned to the white-collar crime and civil rights programs which included healthcare fraud, bank fraud, securities fraud, insurance fraud, bankruptcy fraud, government fraud, public corruption, antitrust, and civil rights, Houston Field Office. (8/02 – 8/03)

Supervisory Special Agent: Led a squad of agents investigating public corruption, government fraud, civil rights, environmental crimes, and bankruptcy fraud matters, Houston Field Office. (10/98 – 8/03)

Supervisory Special Agent: Led a squad of agents investigating financial institution fraud and money laundering, Houston Field Office. (4/98 – 10/98)

Associate Division Counsel & Supervisory Special Agent: Provided advice and counsel to FBI personnel and supervised the Forfeiture Asset and Seizure Team, Houston Field Office. (10/94 – 3/98)

Special Agent: Investigated white-collar crime matters including financial institution fraud and healthcare fraud, Houston Field Office. (6/89 – 9/94)

Significant Investigations

Enron: Led 125 FBI agents during the evidentiary search of the 50-story corporate headquarters at the initiation of the investigation.

WorldCom: Led a team of FBI agents in Jackson, Mississippi at the initiation of the investigation.

Member

- American Institute of Certified Public Accountants.
- Association of Certified Fraud Examiners.
- Society of Former Special Agents of the FBI.
- Editorial Advisory Board, *Journal of Forensic and Investigative Accounting*.
- Fraud Column Editor, *New Perspective*, Journal of the Association of Healthcare Internal Auditors.
- Past Board Member, City of Atlanta, Governing Board of the Office of Inspector General.
- Past Board Member and two-term President of Georgia Chapter of the Association of Certified Fraud Examiners.
- Past Board Member Georgia Southern University, Forensic Accounting Advisory Board.
- Past Board Member, Crime Stoppers Greater Atlanta.
- Past member, FBI's National Corporate Fraud Response Team.
- Past Alumni Advisor, Emory School of Law, National Security Law Society.

Specialized Training

- FBI Academy: Fourteen weeks of intensive training for special agents. Subject matters included investigations, legal, white-collar crime, interview and interrogation, forensic techniques, firearms, and defensive tactics, 1989.
- Kellogg School of Management, Executive Program, Northwestern University, March 2006.
- Continuing education for Law and CPA licenses with a focus on white-collar crime, internal investigations, and forensic accounting matters.
- FBI Interview and Interrogation Techniques.

Awards

- United States Department of Health and Human Services, Office of Inspector General, "Integrity Award."
- Houston Federal Executive Board, "Excellence in Government Award."
- National Healthcare Anti-Fraud Association, "2004 Investigation of the Year Award."
- United States Attorney General Award, "JustWorks" Leadership award for Reinvention of the Asset Forfeiture Program, 1998.

Previous Work Experience

Federal Home Loan Bank of Atlanta, law clerk. (1988-1989)

Coopers & Lybrand, Atlanta, tax department. (1988)

Federal Deposit Insurance Corporation, Atlanta, law clerk. (1987-1988)

Education

Emory University School of Law, Juris Doctor, 1989.

Valdosta State University, B.B.A. (Accounting), *Cum Laude*, 1986.

Professional Licenses & Credentials	<p>Attorney, licensed in State of Georgia. Certified Public Accountant, licensed in State of Georgia. Certified in Financial Forensics, American Institute of CPAs. Certified Fraud Examiner, Association of Certified Fraud Examiners.</p>
Speaking	<p>Professional Speaker: Speaks regularly at corporate events, professional organizations, universities, and attorney and CPA seminars on matters pertaining to internal investigations, forensic accounting, and fraud mitigation.</p>
Webinars	<p>Developed content and produced webinars on the following topics:</p> <ul style="list-style-type: none"> • Fraud Defined • Fraud Concepts–Understand Fraudsters • Interviewing Skills for Professionals • Cracking the Corruption Code • Investigations–A Former FBI Agent Tells All • Non-occupational Fraud • Money Laundering: Old School & New School • Cyber Incident & Response • What Every CPA Should Know About Scams: Awareness, Prevention & Reporting • Prosecution of Todd & Julie Chrisley–A Forensic Case Study • Sam Bankman-Fried: A Forensic Autopsy • Generative Artificial Intelligence–Threat, Responses & Governance
Writings	<p>Editor of Fraud Column, <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i> where I participated in writing the following articles:</p> <ul style="list-style-type: none"> • Article, “Fraud Life Cycle–Use a Holistic Approach” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Vol. 42, #1, 2023. • Article, “Report Fraud to Law Enforcement–Know When, Where, and Wow,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Vol. 41, #6, 2022. • Article, “Fraud Risks with Vendors–Ensure Vendor Due Diligence,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Summer 2021. • Article, “Covid-19 Procurement Fraud – Protect Your Organization,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Winter 2020, Vic Hartman & Debra McGlaun. • Article, “Business Email Compromise: Avoid becoming a victim,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Summer 2020, Vic Hartman. • Article, “How Much Do You Know About Fraud?” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Spring 2020, Vic Hartman & Jim Wanserski. • Article, “Effective Fraud Interviewing,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Summer 2019, Vic Hartman & Dr. Sri Ramamoorti. • Article, “Principles for Managing Fraud Risk,” <i>New Perspectives, Journal of the Association of Healthcare Internal Auditors</i>, Spring 2019, Vic Hartman & Dr. Sri Ramamoorti.

- Article, “Procurement Card Fraud,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Winter 2018, Vic Hartman & Dr. Sri Ramamoorti.
- Whistleblower Shields and Swords,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Summer 2018.
- Article, “The Impending Fusion of Computer and Behavioral Forensics,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Fall 2017, Vic Hartman & Dr. Sri Ramamoorti.
- Article, “Ransomware: A Primer, What it is, how it happens, and what to do about it,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Spring 2017, Vic Hartman & Dr. Sri Ramamoorti.

Other Writings:

- Article, “Public Corruption: Causes, Consequences & Countermeasures,” *Journal of Government Financial Management*, Spring 2016, Vic Hartman & Dr. Sri Ramamoorti.
- Article, “Fifth Amendment Rights of Individuals Served with a Subpoena,” Republished in *White Collar Crime, Criminal and Trial Practice Series* by attorney Joel Androphy.
- Article, “Implementing an Asset Forfeiture Program,” *FBI Law Enforcement Bulletin*, January 2001.

Expert Witness

Retained to calculate lost profits in the matter *Science Guyz LLC v. Fred’s Historic Properties Inc. and William F. Moorman*, Superior Court of Clarke County, State of Georgia, March 2016.

Retained as an expert witness to explain the defendant’s Medicaid billing practices, *State of Georgia v. Casandra Jones*, Superior Court for Henry County, Georgia, No.: 2015-SU-CR-535-BA, September 2017.

Retained as an expert witness to explain mortgage fraud, *Venessa Sammy v. First American Title Insurance Company, Expedient Title, Inc., Robert Tambini*, Supreme Court of the State of New York Court of Queens, Index No. 24400/08, January 2023.

Retained as an expert witness to use financial tracing methodology to identify fraud losses associated with an elder financial abuse scheme, *Jay A. Anderson v. Harry J. Campbell et al.*, Fourth Judicial District Court, State of Minnesota, Court File No. 27-CV-23-11279, July 2024.

Receiver Experience

Served as a court-appointed Receiver of a construction company, *Oakley Grading and Pipeline LLC & Joseph Oakley v. Jamie Hughes, Jonathan Hughes, & Amber Eubanks*, 2017, Superior Court of Henry County, Georgia SUCV001393 BA.

Examiner Experience

Served as a court-appointed Bankruptcy Examiner in the related matters *In Re John B. Cox*, 18-12424-WHD and *In Re Cox Land & Timber, Inc.*, 18-12425-WHD, United States Bankruptcy Court, Northern District of Georgia.

Vic Hartman, J.D., CPA/CFF, CFE
Relevant Experience

- Retained by DeKalb County Board of Ethics to investigate ethics complaints of DeKalb County Elected Officials and County employees. Investigations included financial malfeasance, P-Card Fraud, and breach of County policy and procedures.
- Retained by Gwinnett County to review their purchasing department procedures.
- Retained by DeKalb County to review their purchasing department procedures.
- Retained by the Eastern Bank of the Cherokee Indians to conduct a risk assessment of the Division of Treasury.
- Part of a forensic team that the City of Atlanta retained to make recommendations on internal controls in the aftermath of the Chief Financial Officer being arrested and prosecuted by the FBI for fraud.
- Co-author, *Procurement Card Fraud*, Journal of the Association of the Healthcare Internal Auditors, November 2021.



C. Anthony Smith (Tony)

Forensic Brothers Investigative Services, Inc.

Certified Public Accountant

Certified Fraud Examiner

3480 Preston Ridge Road, Suite 500, Alpharetta, GA 30005

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Curriculum Vitae

Current

Forensic Brothers Investigative Services (FBIS), Inc.: Founder of FBIS specializing in Internal Investigations, Forensic Accounting, and Complex Financial Investigations, applying specialized knowledge and investigative skills possessed by CPAs and FBI Agents to collect, analyze, and evaluate evidential matters and to communicate findings in the appropriate venue. FBIS can be retained by an individual, business, governmental entity, or outside counsel.

Former

Federal Bureau of Investigation (FBI) Supervisory Special Agent: During his 25 years of service with the FBI, Tony served as a Supervisory Special Agent for 7 years in the Atlanta, Georgia Field Office. Most recently, he led the Complex Financial Crime Squad for 3 years (10/2018 – 6/2021), and he led the Violent Crime Major Offender Squad and the Atlanta Metropolitan Major Offender Task Force for 4 years (9/2014 – 9/2018).

FBI Special Agent: Investigated Public Corruption and Complex Financial Crimes, Valdosta, Georgia Resident Agency for 1 year (August 2013 – August 2014).

FBI Special Agent: Investigated Transnational Organized Crime as a Budapest Organized Crime Task Force member in Budapest, Hungary for 2 years (June 2011 – July 2013).

FBI Special Agent: Investigated Public Corruption and Complex Financial Crimes, Valdosta, Georgia Resident Agency for 7 years (December 2003 – June 2011).

FBI Special Agent: Investigated Transnational Organized Crime for 6 years (July 1998 - November 2003) and Complex Financial Crimes for 2 years (July 1996 – June 1998) in the Houston, Texas Field Office.

Public Accounting: Corporate, partnership and individual taxation, tax planning, small business strategic planning, auditing, financial statement reviews and compilations, Medicaid cost reporting, and management advisory services for 7 years – HH Burnett & Company, (December 1995 – February 1996), Dabbs, Hickman, Hill & Cannon, CPAs (June 1989 – November 1995).

Member

- American Institute of Certified Public Accountants.
- Association of Certified Fraud Examiners.
- Society of Former Special Agents of the FBI.
- Georgia Southern University, Forensic Accounting Advisory Board.

Specialized Training

- FBI Academy: Fourteen weeks of intensive training for special agents. Subject matters included investigations, legal, white-collar crime, interviews and interrogations, forensic techniques, surveillance, firearms, and defensive tactics, 1996.
- Continuing education for Certified Public Accountants.
- Continuing education for Certified Fraud Examiners.
- Continuing education for FBI Agents.

Awards

- FBI Shield of Bravery.
- United States Attorneys Award NDGA.
- DEA Administrators Award of Honor.
- Houston Law Enforcement Officer of the Year.
- Georgia Southern National Football Championships 1985 and 1986.

Education

- Georgia Southern, Bachelor of Business Administration in Accounting, 1989.

Professional Licenses & Credentials

- Certified Public Accountant, licensed in the State of Georgia.
- Certified Fraud Examiner, Association of Certified Fraud Examiners.
- Private Investigator, licensed in the State of Georgia.