



## Steven F. Stanton, CPA, CFF

*Senior Managing Director*

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### Curriculum Vitae

Mr. Stanton has over 40 years of experience assisting clients with litigation, forensic accounting investigations, financial statement audits and consulting assignments. He provides expert witness testimony in federal and state courts and arbitrations, as well as serves as an arbitrator. In addition, he served as an independent monitor for companies in connection with the resolution of Securities and Exchange Commission (SEC) and health care enforcement matters. He served as the practice leader for Deloitte's US Litigation & Dispute Consulting Services and was a member of Deloitte's Global Dispute Leadership team. He has been recognized as one of the world's leading forensic accountants by *Who's Who Legal*.

Mr. Stanton assists with high profile, complex dispute and investigative issues, including SEC and DOJ enforcement matters in which there are alleged accounting irregularities, and related shareholder litigation. He recently assisted several well-known companies in SEC investigations into revenue recognition practices and related disclosures. He served as the lead accounting expert in a \$1.4 billion post-sale dispute in the pharmaceutical industry and as a consultant in a \$2 billion post-acquisition dispute involving electric power plant construction. He served as an expert witness for the nation's largest hospital company in a \$650 million dispute and led a team in defending a large hospital system in litigation alleging that health care costs and insurance premiums were inflated due to anticompetitive practices. Furthermore, he assisted counsel representing former executives of a major financial services company under criminal investigation. He also helped counsel with forensic accounting investigations and executive defense in accounting fraud and stock option backdating matters. Other highlights of Mr. Stanton's experience include a \$2 billion claim related to a bankrupt energy company; an investigation into the \$1.4 billion underfunding of the San Diego City Employees' Retirement System; SEC enforcement actions related to mutual fund marketing practices; class action litigation against a major pharmaceutical manufacturer regarding manipulation of the average wholesale price of its drugs; a forensic investigation to facilitate global enforcement of a \$261 million arbitration award against Indonesia's national oil company; a \$400 million accounting fraud investigation of a publicly traded health care company; and numerous post-acquisition disputes.

Mr. Stanton is a Certified Public Accountant and is Certified in Financial Forensics. He frequently speaks on accounting, dispute consulting and forensic investigations including at conferences sponsored by the USC and Georgetown law schools, CLE programs at law firms and the DC Bar Association.

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### **Professional Experience**

Prior to joining Credibility, Mr. Stanton was a Senior Managing Director with Deloitte Financial Advisory Services for 7 years where he led the US Dispute Consulting practice and was a member of the Global Disputes practice leadership team. He was with Navigant Consulting for 13 years where he led the East Region Disputes & Investigations practice, was a member of the firmwide operating committee and served as the Washington, DC Office Managing Director. Prior to Navigant Consulting, Mr. Stanton spent 18 years at Arthur Andersen, 16 of which were in the audit practice where he progressed from staff auditor to partner.

### **Accounting and Auditing**

Mr. Stanton worked in Arthur Andersen's Audit & Business Advisory practice from 1984 to 2000 where he led hundreds of financial statement audits and other assurance engagements that involved planning and supervising fieldwork, testing transactions, evaluating the appropriateness of accounting policies, and reviewing financial statement presentation and disclosures. Typically, these engagements included the evaluation of internal controls. In addition to financial statement audits, Mr. Stanton's work frequently involved performing agreed-upon procedures testing and testing compliance with contracts and agreements, such as loans, leases, royalty agreements, and government grants. More recently, Mr. Stanton frequently served as a fraud specialist supporting Deloitte & Touche audit teams and coordinated with outside counsel and other forensic firms in internal investigations of allegations of accounting fraud.

### **Forensic Accounting, Auditing and Financial Reporting Investigations, and Litigation Matters**

Mr. Stanton is a highly regarded expert witness and consultant on a wide range of accounting, auditing, financial reporting, and fraud matters. He is very versatile having worked across many industries involving a wide range of liability, causation and damages issues emanating from accounting and financial information. He has been qualified as an expert in Federal and state courts and testified in arbitrations in a variety of forums. Recent engagements include the following:

### **Accounting Disputes**

- Confidential Client (2020 - 2022) - Retained as accounting expert in defense of several shareholder suits brought against an aerospace company alleging accounting fraud related to impairments of long-lived assets, and revenue recognition on long-term contracts.
- Confidential Client (2021) – Assisted the sellers of a medical lab in obtaining a substantial earnout payment in a dispute over revenue recognition for COVID-19 testing.
- CVS Health (2021) – Assisted a major health insurance company in a purchase price adjustment dispute in a neutral accountant arbitration regarding the acquisition of a state-wide Medicaid health plan, which resulted in an arbitration award for a substantial reduction of the purchase price.
- Life Sciences Industry (2020 - 2021) – Assisted a life sciences company in successfully disputing a \$225 million earnout related to numerous erroneous adjustments to EBITDA claimed by the seller.
- Auditor Defense (2020) - *Mathew Pliskin as trustee of Iron Clad Performance Wear v. BDO LLP - AAA Case No. 01-19-000-4459*; rebuttal expert on liability, causation, and damages on behalf of an audit firm.
- US Securities Exchange Commission (2020) – Retained by the SEC to serve as an accounting expert in a case brought against a member of management of a registrant that improperly accounted for foreign currency translation.

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- Pharmaceutical Industry (2017 – 2018) – Served as the lead accounting expert and overall engagement leader in defending against a \$1.4 billion working capital adjustment claimed by the buyer of the generics business of a major pharmaceutical company.
- Power Plant Construction Dispute (2017) – Served as the lead accounting expert in a \$750 million post-transaction dispute involving percentage of completion and other accounting issues for a company involved in the construction of nuclear power plants.
- Health Insurer Payment Dispute (2016) - *Children’s Hospital of Central California vs. Blue Cross of California, et al.* – Superior Court of the State of California, County of Madera Case No. MCV 048512; expert testimony regarding hospital accounting for patient services in connection with a dispute over how much should be paid for services when the hospital did not have a contract with the health plan.
- Thomson Reuters Special Services, LC v. T4 Data Group, LLC (2016) – US District Court for the Eastern District of Virginia, Case No. 1:15cv1400 – LMB/IDD; expert report and consulting regarding amounts due under a software license arrangement.
- Hospital Uncompensated Care (2014) — *Health Care Foundation of Greater Kansas City vs. HCA, Inc.* — Circuit Court of Jackson County, Missouri, Case No. 0916-CV30692; served as an expert witness in a special master proceeding regarding the provision of uncompensated care by 11 hospitals in the Kansas City area. Mr. Stanton provided approximately four days of hearing testimony covering hospital accounting and auditing, quantification and reporting of uncompensated care, and statistical sampling and testing of patient accounts.
- Agribusiness Client (2013) — Served as an expert witness in an arbitration regarding royalties arising from the use of intellectual property related to meat production. Based on Mr. Stanton’s testimony, the arbitrators awarded damages in excess of \$12 million.
- Lockheed Martin Securities Class Action (2012) — *City of Pontiac General Employees’ Retirement System v. Lockheed Martin Corporation, et al.* — US District Court for the Southern District of New York, Case No. 1:11-cv-05026-JSR; served as an expert witness regarding accounting and financial reporting matters related to revenue recognition in a class action shareholder suit.
- Magellan Behavioral Health, Inc. v. Molina Healthcare of Florida, Inc. (2012) — AHLA Arbitration Case No. A-052011-924; hearing and deposition testimony December 2012, expert report September 2012 regarding damages in a breach of contract dispute. The arbitrator awarded damages based on Mr. Stanton’s testimony.
- Exela Pharmsci, Inc. v. Teva Pharmaceuticals USA, Inc. (2012) — Circuit Court of Loudoun County, Virginia, Case No. CL00064707-00; expert rebuttal witness on damages related to a recall and delay in sales of a pharmaceutical product.
- The Research Foundation of State University of New York vs. Nektar Therapeutics (2011 – 2012) — US District Court for the Northern District of New York, Case No. 1:09-CV-1292; expert witness related to pharmaceutical company accounting and financial reporting.
- Salix Pharmaceuticals, Inc. v. Napo Pharmaceuticals, Inc. (2011) — Court of Chancery of the State of Delaware, Case No. 6599-VCG; expert witness related to accounting and financial operations of a pharmaceutical company.
- Not-for-Profit Hospital (2010) — *CSAHS/UHHS-Canton, Inc. d/b/a Mercy Medical Center v. Aultman Health Foundation, et al.* — US District Court for the Northern District of Ohio Eastern Division, Case No. 5:09-CV-57; served as an expert witness in a jury trial between the two not-for-profit hospital systems in Canton, Ohio, regarding the improper accounting and tax return treatment of certain transactions. The jury returned a verdict in favor of Mr. Stanton’s client finding that the opposing party engaged in a pattern of corrupt activity and awarded the largest business dispute verdict ever in Stark County, Ohio.
- Multinational Energy Company (2010) — Assisted counsel and testifying experts for Southern Company in a \$2 billion claim related to the spin-off and subsequent bankruptcy of Mirant Corporation. Issues addressed included accounting restatements, asset impairments, energy trading, and financing transactions.
- White Collar Defense (2009 - 2010) - *United States of America v. Mark P. Kaiser* — US District Court for the Southern District of New York, No. 04-Cr.-733 (TPG); expert witness in connection with Rule 33 motion for a new trial related to accounting fraud allegations related to US Food Service / Royal Ahold.

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- [Mechanical Contactor \(2008 – 2009\)](#) - *Washington Gas Resources Corp. v. American Combustion Acquisition, LLC* — Circuit Court of Montgomery County, Maryland, Case No. 285861-V; expert witness trial and deposition testimony in a post-sale dispute regarding net book value and receivable collections. The Court ruled in WGR’s favor citing Mr. Stanton’s testimony.
- [Bond Compliance Dispute \(2008\)](#) - *Georgia Gulf Corporation, et al. v. Sandelman Partners, et al.* — Court of Chancery of the State of Delaware; expert witness regarding compliance with the terms of a bond indenture.
- [Health Plan \(2007\)](#) - *Select Medical Corporation v. Medical Care Management Systems, Inc. t/d/b/a America’s Choice Healthplans, Inc., et al.* — Court of Common Pleas, Cumberland County, Pennsylvania, Civil Action No. 03-1037; expert rebuttal report and assistance in mediation regarding alleged damages related to a health plan contract.
- [Stock Option Backdating \(2007 – 2009\)](#) - *Securities and Exchange Commission v. Gregory L. Reyes, et al.* — US District Court for the Northern District of California, No. C-06-4435, accounting expert and consultant regarding employee stock options and stock-based compensation expense in connection with two criminal trials and an SEC enforcement action.
- [Healthcare Industry \(2006\)](#) - *North Shore Pharmacy, Inc. and Value Pharmacy, Inc. v. Breslin Associates Consulting, LLC / Breslin Associates Consulting LLC v. Omnicare, Inc.* — US District Court, District of Massachusetts, Civil Action No. 02-11760-NG; expert witness related to the evaluation and testing of an audit of compliance with a pharmacy contract between Omnicare pharmacies and a group of nursing homes.
- [Medical Practice Billing \(2005\)](#) - *United States ex rel. Karon E. Hill v. Morehouse Medical Associates, Inc.* — US District Court Northern District of Georgia, Atlanta Division, Civil Action File No. 1:00-CV-1858-GET; expert witness in a qui tam complaint regarding Medicare billings by medical school physicians.
- [White Collar Prosecution \(2005\)](#) - *United States v. Dov Shellef, et ano.* — US District Court Eastern District of New York, Case No. 03-CR-723, expert testimony on behalf of the prosecution in a jury trial on accounting and auditing matters.
- [University Accounting Matter \(2003\)](#) - *University of Cincinnati v. Ohio Insurance Guaranty Association* — Hamilton County Court of Common Pleas, Cincinnati, Ohio, Case No. A0205696; expert trial testimony involving definition and quantification of net worth of a public university. The Court ruled in OIGA’s favor based on Mr. Stanton’s testimony.
- [Greater Southeast Hospital Bankruptcy \(1999\)](#) — US Bankruptcy Court for the District of Columbia, Case No. 99-01159; testified as an expert witness in a cash collateral hearing on behalf of the bond trustee.

### [Other Expert Witness Engagements](#)

- [Consumer Class Action Litigation \(2021 -2022\)](#) - *Javanni Munguia-Brown, et al. v. Equity Residential, et al.* — Case No. 4:15-CV-01225-JSW-TSH; expert witness in a class action litigation regarding late rent fees charged in California by one of the largest publicly-traded REITs of upscale apartment communities.
- [Breach of Contract Dispute \(2020 – 2022\)](#) *ATI Titanium, LLC v. US Magnesium, LLC* - Case No. 2:17cv00923 HCN -PMW; expert witness regarding contract termination and the closure of a titanium production facility.
- [Chevron Corporation v Republic of Ecuador \(2019 – 2022\)](#) — *UNCITRAL Arbitration PCA Case No. 2009-23*; expert witness regarding recoverable costs incurred by Chevron in a long running dispute with Ecuador.
- [Hospital Antitrust Class Action \(2017 – 2022\)](#) — Led a team of health insurance experts, health actuaries and data analysts in connection with the defense of two class action lawsuits alleging that the largest health system in Northern California used its market power to illegally charge excessive rates resulting in higher health insurance costs to employers and individuals.
- [Asset Tracing \(2020\)](#) - *United States of America Department of Justice Asset Forfeiture and Money Laundering Section v. All assets held in the investment portfolio of Blue Holding (2) Pte. Ltd., on behalf of or traceable to Ridley Group Limited, and/or the Ridley Trust at J.O. Hambro Investment Management Limited and all interest benefits, or assets traceable thereto, et al.* — Case No. 13-cv-1832 JDB; expert witness regarding asset tracing over a 25-year period in connection with the sought forfeiture of \$133 million held in foreign investment accounts that emanated from fraud schemes perpetrated by a former ruler of Nigeria.

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- Health Insurance Network Dispute (2020) – *Saint Peter’s University Hospital, Inc. v. Horizon Healthcare Services, Inc.* Superior Court of New Jersey; provided consultation and expert witness support in connection with a lawsuit brought by a hospital that was not placed in the top tier of a newly established provider network.
- Lender Liability Matter (2016 – 2017) - *Palm Beach Finance Partners, et al. v. General Electric Capital Corporation – US Bankruptcy Court, Southern District of Florida, Case No. 09-36379-PGH*; rebuttal expert in a case involving losses sustained by an investor in the Thomas Patters Ponzi schemes.
- Hospital Billing Qui Tam Case (2017) - *United States of America and State of California, ex rel. Paul Chan v. PAMC, Ltd. and Pacific Alliance Medical Center – US District Court for the Central District of California, Case No. 13 cv 04273 – RGK (MRWx)*; damages rebuttal expert on behalf of a hospital in a Stark Law / Anti-Kickback Statute qui tam matter with allegations of improper financial relationships with referring physicians.
- Airline Pilots Pension Fund (2013) - *US Airline Pilots Association v. Pension Benefit Guarantee Corp. – US District Court for the District of Columbia Civil Action No. 1:09-cv-01675(HHK)*; expert witness related to the financial management of the assets of the pension plan for US Air pilots after the bankruptcy of the airline.

### **M&A Transaction Disputes**

Mr. Stanton has assisted buyers and sellers in numerous post-merger and acquisition disputes involving purchase price adjustments related to working capital, net assets, and inventory valuations, as well as earn out disputes based on revenues or profitability post-transaction. He also frequently serves as a neutral accountant to arbitrate such disputes. He has assisted with disputes involving amounts from several million dollars to several in excess of \$1 billion. The most prevalent issues in dispute related to accounting for accounts receivable and related reserves for uncollectable accounts, inventory valuation including reserves for excess or obsolete inventory, accrued liabilities, warranty reserves, contingent liabilities, revenue recognition and nonrecurring expenses. Matters have covered a wide range of industries including technology, energy, chemicals, manufacturing, publishing, professional services, construction, health care providers, health plans and life sciences.

### **Forensic Investigations**

Mr. Stanton has led a wide range of forensic accounting investigations related to generally accepted accounting principles (GAAP), financial reporting and disclosure, and other accounting matters, internal controls, compliance with laws and regulations, and allegations of financial impropriety. These matters have included many high-profile alleged accounting fraud matters that have occurred over the past 20 years. Samples of current and previous engagements include:

- Professional Sports Teams (2018 – 2022) – Assisted the minority owner of two professional sports teams, the arena where they played, and an adjacent mixed use real estate development in evaluating past related party transactions. Also worked with two valuation firms to determine the fair value of the ownership interest in connection with a potential purchase by the majority owner. Continuing to provide ongoing monitoring of the financial operations of the teams and related assets.
- Middle Eastern Food Commodities Distributor (2021) – Performed an investigation into allegations made by a United Nations Panel of Experts that a major importer and distributor of food commodities was engaged in profiteering and money laundering in connection with a government funded aid program.
- On-line Training Provider (2019 – 2021) – Performed an investigation on behalf of the buyer of an on-line training provider, which identified apparent fraud and failure to disclose known accounting misstatements related to underpayment of sales tax and overstatement of accounts receivable.

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- Major Industrial Company (2018 – 2020) – Led a team of forensic investigators, technical accountants and internal control specialists working with outside counsel performing an internal investigation in connection with an SEC and DOJ investigation. The accounting and financial reporting issues involved billions of dollars in revenue recognition under long-term service contracts and insurance reserves.
- Not-For-Profit Organization (2020) – Led an investigation of embezzlement perpetrated by the former CFO of the organization.
- Specialty Apparel Company (2018 -2020)– Led an investigation into revenue recognition and related disclosures in connection with an SEC investigation. The project involved evaluating sales transactions at the end of quarters for compliance with ASC 605.
- Public Health System (2019)– Performed an independent investigation on behalf of the Board of Cook County Health in response to concerns raised in an Inspector General’s report. The investigation addressed allegations related to the financial position and operations of Chicago’s public hospital system and an affiliated Medicaid health plan which culminated in a report to the elected Cook County Board.
- Hospital System (2018) – Performed an investigation of physician billing practices and compensation paid to a group of specialists, which led to a voluntary disclosure to regulatory authorities and repayment of improper billings.
- Toll Road Operator (2015 and 2017) – Performed an analysis of costs incurred and amounts charged to toll road users who did not timely pay amounts due.
- Pharmaceutical Company Revenue Recognition Investigation (2016) – led a team that performed an investigation into allegations of improper revenue recognition for a multi-billion-dollar pharmaceutical company. This investigation entailed testing numerous sales transactions around the world and assessing internal controls over sales transactions and significant estimates.
- Technology Company CEO (2016)– Assisted counsel defending the former CEO of a technology company undergoing an internal investigation and restatement, and corresponding SEC enforcement action. The accounting issues related to revenue recognition for multi-element arrangements and non-monetary transactions.
- Individual Defense is SEC Enforcement Matter (2015)– Assisted counsel in defending the former Accounting Manager of a technology company accused of accounting fraud related to revenue recognition and capitalization of costs.
- Forest Products Company (2014) — Led an investigation on behalf of the audit committee of a public company in the forest products industry related to a change in accounting method for recognizing cost of goods sold and the disclosure of non-GAAP metrics. The findings of the investigation led to the restatement of previously issued financial statements and SEC filings.
- Real Estate Investment Trust (2014)– Served as an Independent Consultant in connection with an SEC Consent Decree. The scope of work was to determine whether commitments made for changes in accounting and disclosure controls, and corporate governance were implemented.
- Corrections Company (2014) – Performed an internal accounting and internal controls investigation of a publicly traded operator of corrections facilities.
- San Diego City Employees’ Retirement System (2013) — Led an investigation on behalf of the retirement system board to determine if board members or staff engaged in any illegal acts or improprieties in connection with a \$1.4 billion underfunding of the defined benefit pension system. This investigation included 57 interviews, as well as the review of voluminous documents. The investigation involved 25 team members and spanned six months. The retirement system board used the resulting report to implement numerous recommendations to strengthen controls.
- Medical Equipment Company (2012) - Accounting investigation of the European operations of a global medical equipment company into whistleblower allegations about revenue recognition, sales-type lease accounting, and inventory valuation.
- Stock Option Accounting (2005 – 2010) — Led forensic accounting investigations into employee stock option matters involving potential backdating, awarding options at quarterly low prices, granting awards as in the money options, awards made prior to employment, and award modifications. Mr. Stanton also provided consultation to independent directors on other stock option matters, as well as assisted companies with restatements of previously issued financial statements.

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- Multinational Construction Company (2012 -2014) — Performed three separate forensic accounting investigations of a major multinational construction company, including: (a) allegations of illegal political contributions and unauthorized disbursements by management, (b) allegations of overstatement of costs incurred by a state agency, and (c) concerns about a subcontractor under a high-profile US Department of Defense contract. Two of the investigations culminated in reports to the company’s public accounting firm to support its annual audit process and one led to a disclosure to federal regulators.
- Financial Firm Executive (2008 -2010) — Assisted counsel for the defense in SEC, DOJ, and NY banking regulators investigation of a leading figure in the 2008 financial crisis, resulting in no charges being brought. The primary issues related to accounting and disclosure related to credit default swaps.
- Investment Advisor (2005) — Served as Independent Consultant on behalf of a major investment advisor in connection with a \$75 million Fair Funds distribution to hundreds of thousands of impacted investors.
- Footwear Retailer (2004) — Performed a forensic accounting investigation on behalf of the Board of a publicly traded retail footwear company in which there were alleged misstatements of its previously filed financial statements. Key areas addressed included two major acquisitions, restructuring charges, and inventory valuation.
- Pharmaceutical Company (2002) — Assisted one of the world’s largest pharmaceutical manufacturers undergoing a government investigation into the determination of “Best Price,” as defined by the Medicaid Rebate Act.

### **Financial Due Diligence and Financing Transactions**

Mr. Stanton performed acquisition due diligence engagements for potential acquirers of several manufacturers, health care providers, health insurance companies, a temporary staffing company, and a home security business that involved assessing financial risks, preparing financial projections, and evaluating operating synergies and transaction structures. He also participated in financing transactions, including stock and bond registrations, tax-exempt bond issuances, private placements, and bank financings.

### **Presentations and Publications Authored**

- USC Gould School of Law Institute for Corporate Counsel, panelist, *COVID Legal Issues That Will Be with Attorneys Long After the Virus is Gone* (October 2021).
- Deloitte webinar and related article, *Under the Microscope, Making Sense of Today’s Health Care Enforcement Landscape* (October 2017).
- Deloitte webinar and related article, *What’s New with Post-Closing Disputes*, (November 2016).
- District of Columbia Bar Association Continuing Legal Education (CLE) Program, instructor, *Advanced Trial Techniques* (May 2012).
- “Pay Close Attention to Financial Reporting About Litigation,” by Steven F. Stanton and Michael J. McConnell, *National Association of Corporate Directors, Directorship* magazine (June/July 2011).
- Practising Law Institute Expert Insights Webinar, *Recent Developments and Lessons Learned in Acquisition-Related Disputes* (May 2011).
- Edward Bennett Williams American Inn of Court, panelist, *Direct Examination of Expert Witnesses* (January 2011).
- Georgetown Law Corporate Counsel Institute, panelist on internal investigations, *Lessons Learned from the Recent Past* (March 2010).
- Edward Bennett Williams American Inn of Court, panelist, *The Role of Independent Monitors* (September 2007).

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- Legal Times, panelist and author, *Stock Option Backdating* (March 2007).
- District of Columbia Bar Association CLE Program, instructor, *Accounting Concepts for Lawyers* (annually 2002–2007).
- Blue Cross Blue Shield Association, 38th Annual Lawyers Conference, presentation, *Accounting Concepts for Health Plan Lawyers* (May 2004).
- American Health Lawyers Association, Hospitals and Health System Law Institute, presentation, *Accounting Concepts for Health Care Lawyers* (March 2004).

### **Board Membership and Community Involvement**

- American Psychological Association, Audit and Finance Committee member
- DC Appleseed Center for Law and Justice, board member
- Economic Club of Washington, member and mentor for scholarship recipients
- Leadership Greater Washington, Class of 2006
- Big Brothers Big Sisters of the National Capital Area, prior long-time board member and treasurer
- American Heart Association, former member of the Executive Leadership Team for Lawyers Have Heart Run

### **Education and Professional Certifications**

- Bachelor of Science in Accountancy, West Chester University
- Certified Public Accountant (CPA), licensed in Maryland and the District of Columbia
- Certified in Financial Forensics (CFF)
- Member – American Institute of Certified Public Accountants (AICPA)
- Associate Member – American Bar Association