

Forensic Accounting Experience

Written by Nick Sanders

Thursday, 04 June 2009 15:44 - Last Updated Saturday, 03 March 2012 16:43

- Led the effort to prepare indirect cost rates for subsidiary of a multi-billion dollar global Engineering & Construction entity related to that subsidiary's first cost reimbursement work for the Federal government. The entity was supporting FEMA in a contingency contracting environment (Hurricane Katrina recovery). The effort included forensic accounting reconstruction of accounting records damaged or destroyed during the hurricane.

- Participated in supporting investigations of alleged False Claims Act violations and defective pricing allegations. Primary liaison with DCAA and Naval Criminal Investigative Service (NCIS)..

- Supported contract compliance-related hotline investigations under direction of internal Counsel for a multi-billion dollar Engineering/Construction contractor.

- Participated in litigation support to defense team in a commercial dispute that included forensic accounting analysis of three years' of corporate expenses (including personal transactions of shareholder) and expert testimony regarding reliance damages; also included critique of plaintiff's claim. Case dismissed with prejudice.

- Under direction of external counsel defended a small equipment manufacturer in a Federal criminal proceeding, developed alternate damage calculations, which were accepted by the local Assistant U.S. Attorney and judge, and used to establish sanctions under Federal Sentencing Guidelines.

- On behalf of PwC Assurance, monitored and supported SEC regulation "10(a)" investigation into potential returns and allowances manipulation by a US-based subsidiary of a foreign consumer products manufacturer.

- Under direction of external counsel, led an audit committee-sponsored investigation into potential gratuity acceptance and expense report fraud for a multi-billion dollar SEC-registrant (commercial retailer of consumer products).

- Under direction of external counsel, led the investigation into Government contract cost accounting practices and business controls of a \$150 million Navy equipment manufacturer, including review of alleged TINA violations and indirect rate calculation errors.

- Under director of internal and external counsel, led team in support of aviation maintenance contractor's Department of Defense Voluntary Disclosure investigation, which

Forensic Accounting Experience

Written by Nick Sanders

Thursday, 04 June 2009 15:44 - Last Updated Saturday, 03 March 2012 16:43

included a forensic accounting analysis of \$50 million in billings, review of internal controls, and assessment of accounting transactions for compliance with applicable statutes, regulations, and contract terms and conditions. Efforts included calculation of Government's loss (quantum), briefing corporate management, and briefings to Army CIC, DCAA investigators, and DoJ attorneys. Project resulted in an acceptable settlement for contractor and allegations of several criminal felonies for Contracting Officer's Technical Representative (COTR).

- Certified Government Financial Manager (CGFM), Association of Government Accountants

- Provided expert testimony on Government cost accounting, contract administration and source evaluation issues, Orange County (California) Superior Court. (Wireless Facilities, Inc. & WFI Government Services, Inc. (WFI) v. Celeris Systems, Inc .)

- Led outsourced internal audit teams at several aerospace & defense entities. Led team evaluating compliance and business practice compliance at the Federal business unit of a multi-billion dollar publicly traded entity. The resulting report, performed under privilege, identified several internal control gaps that exposed the entity to allegations of violation of the Trade Agreements Act and other statutory/regulatory requirements associated with its General Services Administration Multiple Award Contract. Briefed the final report to General Counsel and the Board of Directors.