

**John Samore III | CPA, CFE, MBA**  
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A Certified Public Accountant and Certified Fraud Examiner with experience in forensic accounting, fraud investigations, and litigation matters. As a former Federal Agent with experience in Big 4 and other professional service firms, as well as working directly in various industries, John provides a unique and comprehensive perspective on any type of matter brought to his attention.

He also has experience in financial, managerial, and operational due diligence (buy-side and sell-side), quality of earnings, and working capital for M&A transactions that includes both qualitative and quantitative analysis. Performed internal audit activities, including testing of controls, SOX, and recommending policies and procedures. Experience with government entities, nonprofits, and public and non-public companies. Industries include banking and financial institutions, healthcare, media and entertainment, retail, real estate, manufacturing, and agriculture. Knowledge of GAAP, GAAS, IFRS, GASB, and FASB

Forensic Accounting, Fraud Investigations, and Litigation Services

- Assisted legal counsel on a class action, environmental litigation matter concerning safety and lead contaminants found by residents of a local municipality and the alleged negligence by the city to take appropriate precautions and remedy the cause of concern.
- Led teams that investigated allegations of fraud including earnings management, corporate officer and employee embezzlements and malfeasance, investment frauds, “Ponzi” and pyramid schemes, and other “white collar” offenses.
- Investigated whistleblower allegations against SEC registrants specifically mentioning improper use of reserve accounts, improper revenue recognition, failure to properly accrue liabilities, Foreign Corrupt Practice Act (FCPA) violations and general corporate governance issues, such as tone at the top and management integrity.
- Investigated criminal and civil health care fraud violations of both Medicare and Medicaid, including billing for services not provided, unnecessary services, and false claims that also comprised crimes of bank fraud and identity theft.
- Investigated criminal violations of the Internal Revenue Code (U.S.C. Title 26), including tax evasion, subscribing to a false tax return, Foreign Bank and Financial Accounts Report (FBAR) violations, and other financial related crimes, including money laundering, structuring, and wire and mail fraud under U.S.C. Titles 18 and 31.
- Prepared detailed and high-quality trial exhibits for both criminal and civil trials.
- Led investigative and professional teams ranging between 3 to 50 professionals/agents based on the size of the engagement, case, or enforcement action.
- Performed complete analysis of accounting, finance and economic issues for a variety of business related situations including impact to the organization and provided recommendations where appropriate to prevent the organization from experiencing the issue, concern, or activity in the future.
- Collaborated with bank and financial institution investigators in analyzing and reviewing Suspicious Activity Reports (SARs) and Currency Transaction Reports (CTRs) for investigative and evidence purposes.
- Conducted fraud, waste and abuse investigations on behalf of the Internal Audit group of the Controller’s Office for the City of Los Angeles. Gathered information, drafted reports, and

provided both conclusions and recommendations to be implemented to prevent these activities from occurring in the future.

#### Project/Case Example

- Worked with a team of 4 investigating two instances of fraudulent use of corporate credit cards at a retail company and an energy efficiency company involving a CFO and an Accounting Manager, and the Board.
- Prepared a rebuttal analysis for a national CPA firm against allegations of a Ponzi scheme by failing to determine the solvency of a Multi-Billion Dollar private real estate investment trust.
- Investigated embezzlement and misuse of funds by a former FBI agent and his family, both members of the Board of a Northern California Indian tribe.
- Provide expert testimony in a matter of a restaurant with claims against the property owner, including overbilling, harassment, and other potential civil RICO charges.
- Involved in a bankruptcy case involving an accounts receivable (AR) factoring business; investigated the debtors and the company that operated as a Ponzi scheme.
- Oversaw a team in a litigation dispute between a large telecommunication provider (client) and one of its contractors for installing numerous cellular towers throughout the southern California area; this involved a breach of contract, specifically billing for services where work was not performed and double billing for services hidden under separate project codes.
- Reviewed an expert opinion report that characterized an automobile subprime loan business to be a Ponzi scheme, and refuted the expert opinion based on facts and information available; determined that, although the business failed, it did not meet the elements of a Ponzi scheme.
- Conducted an investigation on an employee alleged to have embezzled funds from a large medical device manufacturer; unraveled a large bribery/corruption scheme perpetrated by a third-party office supply vendor, who was preying on even more organizations and their suspecting employees.
- Worked on a whistleblower complaint by a former employee of an SEC registrant (health care software provider) that alleged accounting improprieties (revenue recognition) and other bad business practices, though it was concluded that the allegations were unfounded and the SEC had no further action; as a part of that project, the team was able to recommend improvements to the current internal controls.
- Performed an investigation into a large, publicly held waste disposal company to determine if the SEC allegations were warranted; presented our findings in an SEC hearing and was able to reduce the amount of fines and penalties originally assessed, and no criminal charges were filed.
- Assisted on a Foreign Corrupt Practices Act case initiated by the SEC on a large, multinational fruit company allegedly paying bribes to a violent rebel group operating in South America.
- Investigated a partner of a Big 4 firm alleged to have been diverting firm revenues from his clients into his own bank account.
- Investigated allegations of embezzlement by the CEO of a \$200M non-profit organization that resulted in the CEO's termination with restitution paid back to the organization; assisted with finding an interim CEO and drafted policies to prevent similar malfeasances from reoccurring.
- Reviewed numerous Suspicious Activity Reports (SARs), international wire transfers, and other banking transactions as part of an anti-money laundering investigation, involving a large US financial institution and its Mexican subsidiary.

- Performed a royalty audit on behalf of a large entertainment conglomerate to determine reporting accuracy for intellectual property licensed out for a video game.
- Investigated a fraud allegation between an employee and a third-party vendor.