

Michael R. Hathaway, CFE, CAMS, P.I.

Owner and Director of Investigations for Certified Fraud & Forensic Investigations (CFFI), Michael has more than 22 years of fraud-related experience. Michael served 10 years with the State of Indiana as a Gaming Agent and Auditor specializing in bank statement analysis, personal and company valuations, financial investigations, fraud interrogations/interviewing, and financial and compliance auditing. Michael earned his Bachelor's degree in accounting from the University of Indianapolis in 2000 and became a Certified Fraud Examiner (CFE) in 2002, a Certified Anti-Money Laundering Specialist (CAMS) in 2009, a licensed Private Investigator (PI) in 2012, and a Certified Lantern Examiner used in the field of cell phone forensics in 2014. Michael has also received additional training by the John E. Reid School of Interview and Interrogations in 2010 and by the University of Nevada Las Vegas (UNLV) with a concentration on crime and financial investigations within the gaming industry in 2011 and received core training by REI, Center for Technical Security for Technical Security Counter Measures (TSCM) in 2013.

PROFESSIONAL CERTIFICATIONS:

- Certified Fraud Examiner (CFE), February 2002
- Certified Anti-Money Laundering Specialist (CAMS,) October 2008
- Private Investigator, 2012
- Certified by the National Association of Professional Background Screeners (NAPBS) 2014
- Cell Phone Forensic Lantern Certified Examiner, 2014

CURRENT POSITION:

Owner - Director of Investigations Certified Fraud & Forensic Investigations (CFFI), Indianapolis

- Investigate individuals and organized crime groups committing Stolen Identity Refund Fraud (SIRF) for Government Agencies.
- Perform forensic and financial analysis for clients when irregularities of profits and/or activities are suspected.
- Perform data-mining, forensic analysis and audit techniques to examine high risk accounts to determine reasons and sources of irregularities.
- Determine if fraud, waste or abuse is occurring from a business concern and recommend a plan of action to uncover, monitor, deter and detect future internal fraud and profit losses.
- Produce forensic materials and exhibits used in order to substantiate criminal and/or civil charges for court proceedings and ability to testify as an expert witness.
- Ability to locate, track and uncover accounting and banking transactions with the intent of deceiving and laundering money to circumvent company's internal audit controls and federal and state laws.
- Conduct company and personal background checks for employee pre-hiring, company pre-investment and pre-marital clients in order to for reduce company turnover, increasing companies P & L, and confirm subjects background claims.
- Ability to track and locate subjects according to proper state laws & regulations using highly classified software databases.
- Perform face-to-face interviews in order to develop and complete cases according to company standards

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PREVIOUS INVESTIGATIVE EXPERIENCE:

Gaming Agent - Financial Investigator Indiana Gaming Commission, Indianapolis

- Charged with investigating the suitability of licensure for Indiana Gaming License applicants. Applicants range from individuals seeking high levels of employment with Indiana gaming facilities to large global organizations seeking vendor status with gaming facilities.
- Obtain, examine, analyze, and test applicants' financial statements (and journal vouchers where necessary), tax returns, bank statements and other financial records and accounting documents.
- Utilize advanced resources and techniques to gain a thorough understanding of applicants' financial history and integrity; e.g. LexisNexis research database, credit checks, asset verification techniques, etc.
- Coordinate with third-party entities including legal counsel, federal and state tax authorities, and financial institutions to gather information for use in investigation.
- Perform in-depth analysis of financial statements, including ratio analysis and debt covenant calculation review.
- Knowledge and analysis of financial statements includes income statement, statement of activity, balance sheet, statement of cash flows, and statement of equity.

Fraud Investigator - Auditor Indiana Family and Social Services Administration (FSSA), Indianapolis

- Performed fraud investigations with special emphasis on the First Steps Program, conducting field work, forensic and fraud analysis on service providers for overbilling the state government for services not rendered.
- Conducted admission-seeking interviews resulting in thousands of dollars saved to the state by preventing improper payment to fraudsters. State also received restitution and removed providers from the state's vendor list for future work.
- Coordinated with Indiana Inspector General's office to bring formal charges against suspected perpetrators.
- Testified in several legal proceedings to successful closure of white-collar crime cases.
- Audited external service providers to Indiana's Family and Social Services programs to verify services billed were legitimately performed and that dollars billed were fully supportable.

Contract Auditor Indiana Department of Transportation (INDOT), Indianapolis

- Provided reasonable assurance on the financial statements submitted by INDOT contractors under Generally Accepted Government Auditing Standards (GAGAS).
- Conducted field audits to determine whether costs charged by contractors were allowable costs to government contracts.
- Cited hundreds of thousands of dollars in improperly billed amounts reimbursable to the State.

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EDUCATION:

- University of Indianapolis, Bachelor's Degree in Accounting, May 2000

FORENSIC ACCOUNTANT EXPERT TESTIMONY:

- Roeller v. Roeller, August and November 2014, Hamilton County, Indiana