



# FORENSIC ACCOUNTING CONSULTING

LINDA L. SAUNDERS, CPA/CFF, CFE, CGFM

## RESUME & RECENT PROJECTS

**ACCOMPLISHMENTS** Linda Saunders is a Certified Public Accountant (CPA), a Certified Fraud Examiner (CFE), and a Certified Government Financial Manager (CGFM). She is Certified in Financial Forensics (CFF) by the AICPA. Ms. Saunders has worked in the investigative, accounting, and audit fields since 1978. With her passion for investigative work, she has concentrated her efforts by working nearly exclusively on forensic accounting assignments since 1994, when she returned from working four years in Japan.

**AFFILIATIONS** As a life member of the Association of Certified Fraud Examiners, Linda is active in the local Pacific Northwest Chapter of CFEs and served as President. She also participates in the Northwest Fraud Investigators Association, the Pacific NW License Tax & Fraud Association, the Washington State Society of Certified Public Accountants, the American Society of Women Accountants, and the American Institute of CPAs. Linda speaks on forensic accounting, fraud prevention, and investigation to a wide variety of professional and community groups.

**SKILLS** Linda was trained in criminal investigations through the Federal Law Enforcement Training Center in Glynco, Georgia, as a Special Agent with the Internal Revenue Service. She maintains current training in forensic accounting, fraud investigations, and computer techniques through rigorous continuing professional education.

Ms. Saunders is trained in Scientific Content Analysis through the Laboratory for Scientific Interrogation and in advanced Reid Techniques used for interviews and interrogations. Linda has testified in Federal and Superior Courts and has assisted attorneys in arbitration and mediation in Alaska, Idaho, Washington, and Wyoming.

**FAC EMPLOYMENT** Linda established Forensic Accounting Consulting in 1994. Specialties include intensive interviews and analysis for legal proceedings, proactive reviews to assess elements of possible fraud, investigation and documentation of elder exploitation cases, and expert witness services for both civil and criminal cases.

**PRIOR JOBS** With an accounting career that began in audit, Linda developed a knack for finding fraud and transferred to the Criminal Investigations Division with the IRS as a Special Agent. She also managed a \$40 million budget and supervised 40 culturally diverse accountants for the Air Force in Japan. She held a contracting warrant where she negotiated over \$500,000 in contracts per month. She obtained her public CPA license as a State Auditor in 1987 and worked as an auditor for other State and Federal agencies prior to that time. Linda is a retired Coast Guard Reserve officer. Her military assignments included specialties in accounting, intelligence, and law enforcement.

**EDUCATION** Associate of Science, Business, Olympic College; Bachelor of Arts, Accounting, University of Puget Sound; Master of Public Administration, University of Oklahoma. Linda has taught graduate and undergraduate accounting and finance courses for City University and Olympic College.

### PROJECT EXPERIENCE

- Employee fraud & embezzlement cases
- State RICO criminal & civil fraud expert
- Financial exploitation of elders cases
- Consultant for bank & mortgage services
- Expert witness in family law cases
- U. S. District Court expert witness
- Superior Court expert, both criminal & civil
- Government expert & advisory services
- Interviews using SCAN and Reid Interview & Interrogation Techniques

### FORENSIC ACCOUNTING CONSULTING...THE MISSION

Forensic Accounting Consulting is committed to providing expeditious forensic accounting services to attorneys and clients. Using strong ethical standards, FAC aggressively concentrates on issues that will meet the client's investigative needs to examine accounting transactions or alleged fraud to ferret out and document the facts of the case.