



## FORENSIC ACCOUNTING CONSULTING

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

### CURRICULUM VITAE

**FORENSIC  
ACCOUNTANT**  
1994-present

Owner of *Forensic Accounting Consulting* – Offer investigative accounting services for civil and criminal cases. Specialties include expert witness for accounting and fraud matters; intensive interviews while conducting fraud investigations; search for assets; analyze documents used in litigation including employee embezzlement, elder exploitation, tracing of trust transactions, and divorce proceedings. Trained in Scientific Content Analysis and Reid Interview & Interrogation techniques. Affiliated with Hersman Serles, CPAs, Feb-Aug 1999.

**ADJUNCT  
PROFESSOR**  
1995-1999

City University adjunct faculty for undergraduate and graduate MBA program. Instructed finance/accounting classes at Tacoma & Silverdale campuses and MBA courses at German sites. Held Olympic College Business & Economics Occupational Teaching Certificate from past adjunct teaching assignments in Bremerton, WA.

**MILITARY  
RESERVIST**  
1981-2002

Retired U.S. Coast Guard Reserve Officer. Enlisted storekeeper four years, Officer 1985 to 2002. Positions held: Fisheries Officer, Incident Command System Trainer, Search & Rescue Controller, Composite Naval Coastal Warfare Administrative Department Head, Intelligence Analyst, Operations Officer, and Readiness & Mobilization Officer. Held \$25,000 Coast Guard contracting warrant; awarded Coast Guard Achievement Medals 1997 & 2001, CG Commendation Medal 2002.

**FINANCIAL  
MANAGER &  
CONTROLLER**  
1990-1993

Resource Management Director, Yokota Air Force Morale, Welfare, Recreation and Services Squadron two years plus Deputy one year. Controller of \$40M income and expense budget, \$4M capital budget, \$51M annual cash flow; managed NCR computerized accounting system in accordance with generally accepted accounting principles; \$25,000 warranted contracting officer; negotiated \$500,000/month in contracts; managed and supervised 40 culturally diverse, international employees in Japan.

**UNIVERSITY  
REPRESENTATIVE**  
1990

University of Oklahoma Advanced Program Representative, Yokota Air Base, Japan. Managed over 50 current student files and monthly financial records for MPA classes. Documented grades, enrollments, withdrawals, tuition assistance, book sales, and inventory. Only on-site representative for students; hired by main campus in Norman, OK; worked while full-time MPA student to receive scholarship.

**BANKING  
SUPERVISOR**  
1989

National Bank of Fort Sam Houston accounting supervisor four months for the U.S. military banking facilities in Japan. Reconciled daily accounts for eight branch offices. Compiled monthly account reconciliations and bad debt write-offs for headquarters in Texas. Resigned to pursue Public Administration graduate program full-time.

**GOVERNMENT  
AUDITOR-STATE**  
1987-1989

Washington State Auditor's Office field auditor-in-charge for municipal audits of medium sized cities (30-40,000 pop.) in South King County, WA. Presented financial reports in accordance with generally accepted accounting principles; earned public CPA experience requirement for WA state CPA public license. Used extensive written and oral communication skills between and among municipal officers and State Auditor's Office. Also audited municipal corporations in City of Seattle, such as Pike Place Market, Seattle Art Museum, and Native America Indian Hospital.

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**CONTROLLER**  
1987

Acting Controller of Washington State Ferry system, Seattle, within Washington State Department of Transportation. Supervised 16 accounting technicians in four departments: accounts receivable, accounts payable, payroll, and revenue control. Invested daily cash excesses within bond covenant agreements and state financial guidelines. During 5 month tenure was liaison with big six CPA firm during comprehensive annual audit. Temporarily detailed to this position while state DOT auditor (see next entry below).

**GOVERNMENT  
AUDITOR-STATE**  
1985-1987

Supervisory auditor for Washington State Department of Transportation; managed audits of \$1.3 billion I-90 highway construction contracts in Seattle area. Supervised two journeymen auditors; conducted internal and external audits of DOT and architectural/engineering firm contractors in accordance with federal procurement regulations; developed and managed computerized audit inventory of over fifty A/E contractors with over 200 sub-contractors. Trained new auditors in federal regulations and state audit guidelines.

**GOVERNMENT  
AUDITOR-FEDERAL**  
1984-1985

Field auditor for U. S. Department of Transportation, Office of Inspector General, Seattle. Conducted financial and compliance audits for Federal Aviation Administration, Federal Highway Administration, and U. S. Coast Guard. Developed and implemented audit programs to determine proper accounting for and expenditures of federal funds. Special projects included: Bid protest on FAA Flight Service Station contract; real property audit of Coast Guard assets in Alaska; and Federal Highway Administration's huge expenditures to utilize the last of the highway construction funds promulgated during the Eisenhower Administration.

**CRIMINAL  
INVESTIGATOR**  
1982-1984

Internal Revenue Service Special Agent sixteen months in Phoenix, AZ. Received 13 weeks in-residence training in criminal law, interview techniques, indirect methods of proving income, and investigative techniques for white collar crime at Federal Law Enforcement Training Center, Glynco, Georgia. Investigated criminal allegations of income tax evasion. Developed raw data, evaluated significance through public records, criminal background checks, tax information, and informant contacts; issued summons and subpoenas to obtain evidence; extensive liaison relationships with federal, state, and local law enforcement officials.

**GOVERNMENT  
AUDITOR-FEDERAL**  
1979-1982

Internal Revenue Service Revenue Agent (field auditor), King and Pierce Counties, WA for business and corporate income tax returns. Examined books and records, interviewed third parties, analyzed bank documents. Specialized exclusively in potentially fraudulent cases years 1981-82. Recognized for achievements related to project where substantial under-reported income was uncovered for a group of drywall contractors.

**GOVERNMENT  
AUDITOR-FEDERAL**  
1978-1979

Audit intern for U. S. Department of Labor, Office of Inspector General, Seattle, WA, while University of Puget Sound undergraduate accounting student. Worked and attended university classes alternating semesters. Audited Comprehensive Employment and Training Act (CETA) programs throughout the United States. Extensive research of federal regulations to determine eligibility of CETA participants and allowability of federal costs incurred.

**PROFESSIONAL  
DESIGNATIONS &  
AFFILIATIONS**

WA State CPA 1986, Certified Fraud Examiner 1994, Certified Government Financial Manager 1995, Certified in Financial Forensics 2009. Member American Institute of CPAs, WA State Society of CPAs (Past Chair—Fraud Sub-committee), Association of Certified Fraud Examiners (Past Chapter President), Northwest Fraud Investigators, American Society of Women Accountants, and Association of Government Accountants. Certified as Washington State Woman Owned Business Enterprise. Frequent professional speaker on fraud & forensic accounting topics.

**EDUCATION**

Associate of Science, Business, Olympic Community College 1978; Bachelor of Arts, Accounting, University of Puget Sound 1981; Master of Public Administration, University of Oklahoma 1993. Meet continuing education requirements as CPA and CFE.