



# Curriculum Vitae

**David E. Goss, CPA/CFF/CGMA, CIA, CFE**

## **GENERAL**

With 40+ years of experience in the audit and accounting fields, Dave's role as founder and current Vice President of **North American Forensic Accounting, P.C.** includes fraud investigations, forensic assignments and related accounting services and litigation support assignments. Dave's experience spans a wide variety of fraud/forensic engagements for large multinational manufacturing companies throughout North America and overseas engagements as well as forensic investigations for medium and small businesses. In addition to his forensic experience, Dave has conducted numerous compliance type audits related to sales incentive and warranty cost areas.

## **Specific Case Experience Includes:**

- Executed a Purchasing Audit for a Brazilian equipment manufacturer that uncovered a violation of the Foreign Corrupt Practices Act in which payoffs were made to customs officials.
- Investigated fraud at a Kansas farm equipment dealer. Over \$1 million of equipment (dealer's paid inventory) was at stake (local bank claimed ownership). Successful case on behalf of the manufacturer.
- Investigated fraud for a flooring manufacturer in Pennsylvania and uncovered a distributor defrauding the manufacturing company. Recovery of \$200,000 for the manufacturer.
- Conducted numerous Sales Incentive Audits including:
  - A Canadian farm equipment dealer was considered one of the "best in sales" and had high praise from the manufacturer for achieving sales goals. A forensic sales audit uncovered a large fraud, including the "second set of books" approximating \$700,000.
  - Uncovered a fraud of approximately \$750,000 at a construction equipment dealer in Utah involving the dealer/owner and many vendors. Investigative findings were turned over to the district attorney and the FBI due to fraudulent sales transactions involving interstate commerce.
  - These audits were conducted with an emphasis on possible fraudulent transactions including the sale of equipment and related financing of the equipment. The results from several of these audits led to the closing of the dealership's business by the manufacturer.
- Investigated a blackmail scheme case involving a trucking company and a manufacturer that also turned into a large over-billing scheme. Documented improper transactions of \$2.7 million. Presented findings to authorities for criminal investigation.
- Conducted a fraud investigation for a not-for-profit organization. Documented improper transactions approximating \$1 million. Presented findings to federal authorities for criminal investigation.
- Reviewed billing documentation for violation of a non-compete agreement between a former employee and his former employer.
- Led investigation of a large catastrophic loss/ business interruption claim (\$14 million). Provided consulting and oversight for claim strategy and documentation of the various categories and amounts of loss resulting in submission of the insurance claim.
- Performed investigative services on payroll records and vendor data of a large demolition company in northern NJ. Submitted documentation for further investigation as it relates to gaming regulations involving vendor relationships.

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### **Specific Case Experience continued:**

- Investigated a fictitious billing scheme for a large electrical contractor involving approximately \$600,000. Based upon investigative findings, this case was successfully prosecuted by the FBI. The suspect plead guilty in June 2008 based on the embezzled amount as uncovered. Suspect was sentenced to federal prison beginning January 2009.
- Investigated an employee embezzlement case involving misappropriated assets of \$50,000.
- Conducted a fraud investigation for an insurance company involving a former employee who altered quote information which was provided to insurance underwriters. This case also involved fraudulent travel and expense reports submitted by the individual involved.
- Conducted a forensic investigation for a vascular surgeon involving third party billing practices.
- Conducted a fraud investigation for a New York State bank involving a former vice president of the leasing subsidiary.
- Identity theft case involving \$200,000 – fraud consulting assisting the Public Defender Of Bucks County, PA
- Bank embezzlement case \$275,000 – Kansas. The findings were presented to federal authorities for criminal prosecution. Suspect pleaded guilty and received a federal prison sentence.
- Insurance company internal investigation - whistleblower allegations involving underwriting and improper claim handling issues
- Subsequent to evidence of an employee embezzlement, conducted an internal control review for a large medical practice.
- Internal control review/ forensic investigation – Municipal Water & Sewer Authority – involving \$1. million shortfall in expected revenues
- Insurance defense case involving personal injury claim for lost wages
- Various damage measurement/lost profit cases
- Investigated a “pay-to-play” scheme for a housing authority
- Elder fraud case – approximately \$50,000
- Whistleblower investigation for a community bank
- Whistleblower investigation in Arizona for a large privately held corporation. The investigation led to the termination of two individuals in the branch location plus a demand for restitution.
- Investigated case of embezzlement for a large regional retailer. Suspect received five years’ probation plus restitution.
- Embezzlement case of a former public accountant/CPA/township supervisor. This investigation led to the arrest and conviction of the individual - \$1.7 million theft was proven. This individual pleaded guilty and was sentenced to prison and full restitution.
- Testified as an expert in a contract dispute case for the prosecution.
- Testified and qualified as a forensic expert in a homicide case for the Public Defender of Bucks County.
- Forensic investigation involving a public school district official.
- Damage measurement civil case - calculated damages of \$9 million. Case settled in mediation.
- Expert forensic accounting consulting in a criminal defense case – Connecticut.
- Forensic consulting in a case involving fraud perpetrated on a customer by a bank official – case settled out of court.
- Criminal defense of a bookkeeper charged with theft approximately \$180,000.
- Investigated a theft by a former treasurer of a large athletic association. Suspect ordered by the court to pay restitution and serve three years’ probation.
- Damage measurement civil case for a New York demolition company - calculated damages in excess of \$2 million. Case settled in arbitration.
- Investigated a theft by a former treasurer of a local fire company. The case was settled prior to trial and the suspect was ordered by the court to pay restitution and serve probations.

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### **Specific Case Experience continued:**

- Medical supply company – Controller embezzlement case – case settled prior to trial – suspect on ARD.
- Forensic investigation of a real estate partnership dispute among the owners. Case settled in arbitration. Case lasted approximately five years.
- Insurance subrogation claim – business interruption/damage measurement civil case (excess of \$1 million) involving a fire at a convenience store. Case settled.

### ***EDUCATION, CREDENTIALS AND PROFESSIONAL AFFILIATIONS***

BS, Business Administration, Bloomsburg University

**Certified Public Accountant (CPA)**, Licensed in Pennsylvania

**Certified in Financial Forensics (CFF)**

**Certified Internal Auditor (CIA)**

**Certified Fraud Examiner (CFE)**

**Chartered Global Management Accountant (CGMA)**

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

Past President – Central Pennsylvania Chapter Certified Fraud Examiners

Pennsylvania Institute of Certified Public Accountants

PICPA Forensic & Litigation Services Committee – Past PA State Chairman (2015-2018)

Pennsylvania Society of Public Accountants

Institute of Internal Auditors

Knights of Columbus, Member

OMPH Church – Past President Parish Council and current Finance Committee Chairman

Member – Reading, PA Chapter Toastmasters International

Treasurer- Cocalico Sportsmen's Association

Ephrata Recreation Center – Past Member Board of Directors

### ***SELECTED SPEAKING ENGAGEMENTS***

- Radio show - WHP580.AM- Harrisburg, PA – Guest expert for “Forensic Accounting” with host Attorney Karl Rominger , January, 2013
- “Forensic Accounting & Fraud Case Studies” Bloomsburg University – February 2013
- “Forensic Accounting & Fraud Case Studies” Kutztown University – February 2013
- “Forensic Accounting & Fraud Case Studies” - Institute of Accountants and Financial Professionals in Business - Mid Atlantic Council - Gwynedd Mercy College – March 2013
- “Forensic Accounting & The Risk of Fraud in School Districts” - Lancaster Lebanon School Business Officials – April 2013
- “Forensic Accounting & Fraud Case Studies” Elizabethtown College – April 2013 / April 2014

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- “Alternatives in Accounting Panel” - Bloomsburg University – April 2013
- “Forensic Accounting & The Fraud Environment” – Main Line Association For Continuing Education – June 2013
- “Forensic Accounting & The Fraud Environment” – Penn State University - Harrisburg, PA – September 2013 / March 2014
- “Forensic Accounting & The Fraud Environment” – Bloomsburg University – Bloomsburg, PA – April 2014
- “Fraud Detection & Prevention In a Down Economy” Ephrata, PA - Ephrata Chamber of Commerce, May, 2014
- Forensic Accounting & The Fraud Environment” – Wells Fargo Bank – Camp Hill/Lancaster/Reading, PA – June 2014
- “Forensic Accounting & The Fraud Environment” , Pennsylvania Institute of Certified Public Accountants, Harrisburg, PA – June 2014
- “Forensic Accounting & The Fraud Environment” , GPSEG Financial Executives, Fort Washington, PA – September 2014
- “Fraud Security” – PICPA Reading, PA – A&A Conference – November 2014
- “Forensic Accounting & The Fraud Environment” , CPCU Society, PA Dutch Chapter, Lancaster, PA – February 2015
- “Forensic Accounting & Fraud Case Studies”, Elizabethtown College – April 2015
- “Forensic Accounting & Fraud Case Studies”, – Main Line Association For Continuing Education – June 2015
- “Forensic Accounting & Fraud Case Studies”, – Institute of Management Accountants, Exton, PA – September 2015
- “Protecting Records and Identity Theft in the Workplace” , – SHRM (Society For Human Resource Management), Lancaster, PA – October 2015
- “Fraud Security” – PICPA Reading, PA – Audit & Accounting Conference – November 2015
- “Forensic Accounting & Fraud Case Studies”, – Institute of Management Accountants, Newark, Delaware – November 2015

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- “Elder Fraud” - Denver Ephrata Rotary, Denver, PA – February 2016

***SELECTED SPEAKING ENGAGEMENTS - CONTINUED***

- “Forensic Accounting”, – Pennsylvania State University, Reading, PA – March 2016
- “Forensic Accounting”, – Elizabethtown College, Elizabethtown, PA – April 2016
- “Forensic Accounting”, – Bloomsburg University, Bloomsburg PA – March 2016
- “Forensic Accounting – Commercial Aspects”, - Main Line Association for Continuing Education, King of Prussia, PA – November 2016
- “Elder Fraud” - Main Line Association for Continuing Education, King of Prussia, PA – November 2016
- “Elder Fraud” webinar – Pennsylvania Institute of Certified Public Accountants – Philadelphia PA – December 2016
- “Forensic Accounting & The Fraud Environment” – Bloomsburg University – Bloomsburg, PA – February 2017
- “Forensic Accounting & The Fraud Environment (insurance focus)” – CPCU Society, PA Dutch Chapter, Lancaster, PA - March 2017
- “Forensic Accounting and Fraud”, – Elizabethtown College, Elizabethtown, PA – April 2017
- “Elder Fraud” – Ephrata Public Library (seniors presentation) – Ephrata, PA – May 2017
- “Elder Fraud” – Lancaster Bar Association – Lancaster, PA – July 2017
- “The Intersection of Civil Law and Forensic Accounting” – Lancaster Area Paralegal Association 3rd Annual Civil Conference Lancaster PA – September 2017
- “Forensic Accounting & Fraud Case Studies”, – Institute of Management Accountants, Exton, PA – September 2017
- “The Intersection of Civil Law and Forensic Accounting” – Institute of Management Accountants, Exton, PA – September 2017
- “Elder Fraud” – Institute of Management Accountants, King of Prussia, PA – October 2017
- “Elder Fraud” – AMBUCS , Lancaster, PA – October 2017
- “Forensic Accounting and Fraud”, – Elizabethtown College, Elizabethtown, PA – April 2018
- “Forensic Accounting and Fraud”, – Penn State University, Reading, PA – July 2018
- “Elder Fraud” – PA Department of Aging – statewide webinar, Harrisburg, PA – October 2018

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- “Elder Fraud Forensic Accounting”, - Main Line Association for Continuing Education, Malvern, PA – November 2018
- “Forensic Accounting and Fraud”, – Penn State University, Reading, PA – December 2018

### ***PUBLICATIONS***

- Dave Goss and Ted Brubaker, Esquire. “Are You A Target For Employee Fraud?” BUSINESS 2 BUSINESS MAGAZINE March 2010: 10-12
- “The Cost of Fraud” PICPA CONNECTION May 2011
- “When a Fraudster Calls from Within” PICPA – CPA Now, June 24, 2015
- “Don’t be a Victim” Co-authored -David E. Goss and James E. Gavin, Esquire - Home Builders Association of Berks County, August 2016

### ***DEPOSITION AND EXPERT TESTIMONY EXPERIENCE***

Eskra v. McKeogh

Berks County Court of Common Pleas – March 2008 – Support hearing testimony

Snyder v. Snyder

Berks County Court of Common Pleas – May 2008 – Support hearing testimony

York County Court of Common Pleas (Pennsylvania) – December 2009 – Qualified by the Court as a Forensic Expert and an Expert in Elder Fraud

Schuylkill County Court of Common Pleas (Pennsylvania) – October 2011 – Expert witness for plaintiff

Bucks County of Common Pleas (Pennsylvania) – December 2011 - Qualified by the Court as a Forensic Expert - homicide case – testified on behalf of the Public Defender

Battlestone Steel, LLC vs Carlisle Auto Industries, Inc. (Pennsylvania) – October 2015 – Expert witness for plaintiff

Suzette Drendall and Lisa Gurdock vs. Joseph P. Krugel, Jr., Kevin J. Krugel and Four Keys, LLC.) – September 2017 – Expert witness for plaintiff – arbitration case

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***PROFESSIONAL HISTORY***

**July 2010 to present** – President, North American Forensic Accounting LLC - Fraud Investigations, Forensic Accounting and Litigation Services. Responsible for oversight and execution of fraud investigations, forensic accounting engagements and litigation support assignments throughout North America.

**February 1999 to July 2010** – ParenteBeard LLC, Partner, - Fraud and Forensic/Litigation Services Responsible for oversight and execution of fraud and forensic engagements, litigation support assignments and closely held and intangible asset valuations.

**October 1990 to February 1999** – Pollock, Musser and Goss, PC – Equity Partner – Responsibilities included executing fraud/internal audit outsourcing engagements for an international equipment manufacturer for locations throughout North America and Australia.

**June 1974 to October 1990** – details available upon request.

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