



City of Lauderhill

5581 W. Oakland Park Blvd
Lauderhill, FL 33313



Event Information Number (RLI 2025-044)

Forensic Accounting Services

Letter of Interest

Issue Date: June 18, 2025

Questions Deadline: June 27, 2025 12:00 AM (ET)

Response Deadline: July 10, 2025 by 4:45 PM (ET)

Contact: Jodey L. Altier, CPA, CFF, Managing Partner

313 Second Street, Marietta OH 45750

740-373-0056

Qualified EDGE Firm

City of Lauderhill

Lauderhill, FL 33313

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Introductory Letter

July 10, 2025

Ms. Kentrea Dykes
Purchasing and Contract Manager
5581 W. Oakland Park Blvd.
Lauderhill, FL 33313
Phone: (954) 777-2051
Email: kdykes@lauderhill-fl.gov

Dear Ms. Dykes,

In response to your request for Letters of Interest (LOI) for “Forensic Accounting Services” RLI 2025-044, Perry Forensic, a division of Perry & Associates, Certified Public Accountants, A.C., is pleased to provide you with our (LOI) and look forward to the opportunity of working with you.

We understand that your city requires a certified public accounting firm to audit grants-primarily those awarded by the U.S. Department of Health and Human Services (HHS) and all grants related to the Lauderhill Health and Prosperity Partnership (LHPP). The purpose of the audit is to ensure compliance with grant policies, the City of Lauderhill’s Code of Ordinances, and to verify the appropriate use of funds by subrecipients.

We are uniquely qualified to conduct this inquiry, led by Perry Forensic Team Lead Investigator, Jeff Sandy. Mr. Sandy brings a wealth of experience, having served as Cabinet Secretary for the West Virginia Department of Homeland Security from January 2017 to August 2023, including during the critical period of the COVID-19 pandemic.

Under the CARES Act, the State of West Virginia received \$1.25 billion from the \$150 billion Coronavirus Relief Fund. In his role, Mr. Sandy supported the Governor’s Office in maintaining accurate records and submitting required documentation to the U.S. Department of the Treasury.

Additionally, Mr. Sandy established the state’s first Division of Administrative Services, which oversaw all federal grants for the agencies under his leadership. This initiative streamlined grant management and ensured compliance with federal requirements.

However, we use more than experience while conducting our financial investigations, we use the best technology available. An example is our use of DataSnipper (www.datasnipper.com). This computer program has allowed the Perry Forensic Team to analyze thousands of pages of financial records in a fraction of the time. We recently completed a healthcare fraud case that resulted in a judge ruling in our client’s favor and ordering over \$500,000.00 in restitution to the client.

We are a forward-thinking, ever-investing, ever growing and ever innovative team of forensic experts dedicated to ensuring our clients reach their full potential. This prospective sets us apart from the competition. Our forensic investigators have conducted investigations throughout the United States and the Middle East.

We offer a financial and investigative capability that can respond immediately, discreetly, and comprehensively to any suspected criminal or civil wrongdoing. We have a deep understanding of financial crimes from decades

of experience and a history of success. All of our forensic investigators have had top secret security clearances.

The Perry Forensic Team's financial audit is a specialized investigative process designed to uncover financial misconduct, including fraud, embezzlement, or mismanagement within an organization. This audit approach is highly detailed and employs advanced analytical tools and techniques to ensure a comprehensive and accurate assessment. With extensive experience in forensic auditing, the Perry Forensic Team is fully equipped to conduct a thorough examination of HHS grant expenditures. The Perry Forensic Team is prepared to evaluate the financial integrity and compliance of the program activities requested in your "Request for Letters of Interest for Forensic Accounting Services for the City of Lauderhill, RLI 2025-044".

We are a leader in helping organizations manage the risk and vulnerabilities that come from corruption, fraud, and other threats. We have in-depth experience assisting clients with turning critical and complex issues into opportunities for resilience and long-term advantage.

We combine our highly specialized skills in corporate investigations and anti-fraud consulting with deep financial acumen and advanced analytics to produce transformative insights. This enables our clients to move ahead with confidence amidst an environment of expanding global footprints and increased regulation.

When you choose the Perry Forensic Team, you choose the best team of forensic investigators for your organization. Let us work together to produce results for you and your organization.

The Perry Forensic Team's expertise ensures that this audit will be conducted with the highest standards of accuracy, transparency, and accountability. We are confident in our ability to deliver a detailed and actionable assessment of the HHS grant-related activities.

The attached proposal represents a firm and irrevocable offer for 90 days from the date of this letter.

Respectfully submitted,



Jodey L. Altier, CPA, CFF, President, Managing Partner

NATURE OF SERVICES REQUIRED

A. GENERAL

The City of Lauderhill is located within Broward County, Florida, and serves an area of approximately 8 square miles with an estimated population of 72,000. The City of Lauderhill was incorporated in 1959 and operates under a Commission-Manager form of government. The City of Lauderhill's fiscal year begins on October 1 and ends on September 30.

B. SCOPE OF WORK TO BE PERFORMED

Request # 1

The City of Lauderhill Commission passed Resolution 25R-04-88 to retain a Financial Expert to conduct a forensic audit of grant funds awarded to the City of Lauderhill by the U.S. Department of Health and Human Services (HHS) and all grants awarded to the City that are related to the Lauderhill Health and Prosperity Partnership (LHPP).

Response # 1

The Perry Forensic Team will conduct a meticulous forensic audit following the Knowledge-Based Audit methodology. We will use our advanced tools and analysis in order to evaluate the effectiveness, transparency, and compliance of the City of Lauderhill's financial and operational processes and to uncover financial misconduct, fraud, or embezzlement pertaining to grant funds awarded by the Department of Health and Human Services (HHS) and to any grant funds utilized by the Lauderhill Health and Prosperity Partnership (LHPP).

The Perry Forensic Team will complete the following for the City of Lauderhill in order to ensure that the forensic grant audit is exhaustive:

- Preliminary planning for the forensic audit of related grants;
- Conduct a review of City of Lauderhill's internal and computer controls concerning the grant process; and,
- Prepare and conduct an analysis of all City of Lauderhill grant records.

Request # 2

The City of Lauderhill desires the Forensic Expert to investigate compliance of all referenced grants with the requirements of the grant, policies, and Code of Ordinance of the City of Lauderhill.

Response # 2

The Perry Forensic Team will conduct a review of the City of Lauderhill's internal controls related to grants associated with HHS and LHPP. This review will include an evaluation of the design of these controls and an assessment of whether they have been properly implemented. As part of this evaluation, the team will consider the following components: The grant control environment; Grant control activities; Grant control information systems; and, Grant control monitoring processes.

Additionally, the team will review the City's grant policy and procedure manuals, as well as the relevant sections of the Code of Ordinances, to determine whether the City is complying with applicable grant requirements. The Perry Forensic Team will also complete the following:

1. Review the most recent grant audit report and associated working papers;
2. Interview the City of Lauderhill Auditor (or their designee), along with any other relevant officials, to obtain detailed descriptions and explanations of management processes for identifying risks and managing change;
3. Gain an understanding of the design and functionality of the City's information systems and communication flows, with particular attention to electronic data processing (EDP) systems and applications related to grants;
4. Request that the Auditor (or designee) prepare narrative descriptions for each significant grant-related cycle, outlining the flow of information from origination through entry into the accounting system and ultimately to its presentation in the City's financial statements;
5. Examine organizational charts, flowcharts, and system documentation; and,
6. Review the completion of required internal control documentation forms.

Based on this understanding of the internal controls, the Perry Forensic Team will:

- Document control objectives; Assess the adequacy of existing controls; and identify any missing controls or unmet control objectives.

Request # 3

The City of Lauderhill desires the Forensic Expert to review the use of grant funds by all grant subrecipients to ensure that the requirements of the grants, policies and the Code of Ordinance of the City of Lauderhill have been fulfilled.

Response # 3

The Perry Forensic Team will specifically assess electronic data processing systems and installations to enhance efficiency and accuracy; The Perry Forensic Team utilizes DataSnipper an intelligent automation platform that integrates directly with Microsoft Excel. This tool is designed to boost productivity for audit and finance professionals.

Key Features of DataSnipper include:

- Document Matching: Automatically links Excel data with supporting documents such as PDFs.
- Form Extraction: Extracts structured data from forms directly into Excel.
- Table Snip: Captures and imports tables from documents into Excel.
- Cross-Referencing: Verifies and links data across multiple sources.
- Validation: Ensures data accuracy and compliance.

Main Benefits:

- Saves time by automating repetitive tasks.
- Improves accuracy in audits and financial reviews.
- Enhances collaboration by consolidating work into a single Excel file.
- Reduces risk by standardizing procedures and improving documentation quality.
- DataSnipper is widely adopted by audit firms, internal audit teams, and financial controllers to streamline workflows and minimize manual effort.

Application in Our Review:

We will use DataSnipper to review the use of grant funds by all subrecipients. If any documents appear potentially forensic in nature, our forensic team will identify and subject them to further analysis using digital forensic tools such as Adobe Acrobat. If potential fraud is detected, Team Perry Forensic will conduct interviews with persons of interest.

Request # 4

The Forensic Expert shall also be responsible for preparing a calendar to include all element outlined in the Commission Resolution.

Response # 4

| Engagement Milestone | Timing |
|--|--|
| Preliminary meeting with City of Lauderhill to identify scope and limitation of forensic audit | Within 2 weeks of notification of contact |
| Interviews held with individuals germane to records system | Immediately after the initial planning meeting |
| Review of bookkeeping and records system completed | Immediately after the initial planning meeting |
| Analysis of records complete | Three (3) weeks after initiation of review |
| Tabletop review of forensic investigation | Four (4) weeks after initiation of review |
| Presentation of final report | Five (5) weeks after initiation of review |

The Perry Forensic Team will meet with City of Lauderhill personnel within two weeks of the acceptance of its proposal in order to identify and discuss the objectives and expectations of the forensic audit. At this preliminary planning meeting, the Perry Forensic Team and City of Lauderhill personnel will discuss requirements, planned forensic audit test areas, areas of concern, and any

possible constraints of City of Lauderhill personnel. We will also discuss our forensic audit approach, fraud risk factors, and City of Lauderhill responses to those risks. Following the preliminary meeting, the scope and limitation of the forensic audit will be established.

The Perry Forensic Team will complete the following:

1. Performance of preliminary analytic review procedures.
2. Obtain an understanding of the internal control structure.
3. Completion of a preliminary assessment of control risk.
4. Preparation of control documentation forms.
5. Documentation of fraud risk assessment.
6. Documentation of significant inherent risk characteristics and conditions; and,
7. Documentation of planning materiality and tolerable misstatement.

Proposed work schedule, including estimated start and end dates.

Perry Forensics will dedicate an investigative team 100% to this investigation until it is completed. Unless the investigation is expanded with your approval, we anticipate from start to finish a total of five (5) weeks or 35 working days.

Request # 5

The auditor is required to audit the schedule of expenditures of Federal and State awards in accordance with the Federal and Florida Single Audit Act respectively.

Response # 5

The Federal and Florida Single Audit Act has been reviewed and discussed with the Perry Forensic Team and they will comply with this policy completely. This audit and special reports will also be conducted in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) *Government Auditing Standards* (as amended from time to time), the provisions of the federal Single Audit Act of 1984 (as amended from time to time) and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Request # 6

The auditor shall, after completion of the forensic audit, issue a report summarizing the engagement including the observations and findings resulting from the audit performed; evidence gathered; and the extent, if any, of city losses and potential steps to be taken to avoid losses in future.

Response # 6

Following the analysis of records, the Perry Forensic Team will hold a tabletop review of the forensic data to-date in order to review the possibility of fraud. As the Perry Forensic Team prepares to draft its final report, it will revisit pertinent items from the tabletop review and perform a final analytical review in order to assess the validity of conclusions reached during the performance of the forensic audit and regarding the information developed. If the analytical procedures do not indicate the need for additional forensic auditing procedures the process will continue.

The Perry Forensic Team senior staff will review all forensic audit working papers and the draft forensic audit report. The Perry Forensic Team will then schedule a final meeting with the City of Lauderhill in order to review the findings of the forensic audit. The Perry Forensics Team will then prepare and delivery to the City of Lauderhill a final report.

The final report will be prepared detailing all records reviewed, all individuals interviewed, spreadsheets of financial transactions that are unusual, unethical, or criminal in nature and a factual summary of the evidence gathered. The report will be prepared in the same format as investigators submit to the United States Department of Justice.

Request # 7

The auditor shall present findings to the full Commission at a meeting or workshop.

Response # 7

The Perry Forensic Team will meet with the full Commission to present the final report, accompanied by a PowerPoint presentation detailing our findings. We will also, to the best of our ability, answer any questions the Commission may have. Additionally, if requested, we are prepared to provide weekly updates to designated Executive Personnel regarding the progress of the investigation

Request # 8

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the City of the need to extend the retention period. The Auditor will be required to make working papers available, upon request. All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the City of the need to extend the retention period. The Auditor will be required to make working papers available, upon request.

Response # 8

All working papers and reports will be stored and retained in the secure servers of Perry and Associate, 313 Second St, Marietta, OH 45750 and will be made available upon request by the City of Lauderhill.

C. USE OF VARIOUS PERRY FORENSIC TOOLS

DataSnipper:

DataSnipper is one of the world's most respected data programs. It currently provides services to hundreds of thousands of audit and finance professionals in 125 countries. Perry Forensic recently utilized DataSnipper to review over \$640 million in transfers contained in 36 corporate accounts that were used to conceal and disguise the true financial position of a conglomerate. This information assisted our client in receiving a large settlement during civil litigation.

[Computer Investigations:](#)

Our computer Investigative Specialist has been trained by the Federal Law Enforcement Training Center, Federal Bureau of Investigation, United States Secret Service, Internet Crimes Against Children, National White-Collar Crime Center, and private industry. He will ensure that access to your computer system is handled with the utmost care with security of your network as a top priority. Our Certified Information Auditor and our analyst will work with your system team to ensure that all data obtained from your system is cataloged and retrieved with no harm to your system.

[Additional Software and Tools Utilized by The Perry Forensic Team:](#)

- ProSystem fx® Engagement,
- ProSystem fx® Knowledge Coach,
- Accounting Research Manager (ARM),
- CaseWare IDEA Analysis,
- Audit Workbench,
- Fox Pro Database,
- Crystal Reports,
- QuickBooks
- Sage 50 (Formerly Peachtree),
- PPC Checkpoint,
- Smart Tools,
- TValue Amortization
- Microsoft SQL,
- Python,
- Visual Basic for Applications (VBA).
- Thompson and Reuter CLEAR reports

D. FIRM & INDIVIDUAL QUALIFICATIONS

Perry & Associates Certified Public Accountants, A.C. was initiated on May 1, 1974, by the founding partners. Since then, Perry & Associates has had a steady growth of clientele and has added employees as needed. In 1983, a decision was made that Perry & Associates would expand reviewing practice and specifically pursue the area of governmental and non-profit reviewing. This held true until 1991, when Perry & Associates expanded their audit services to governments, and started using the expertise in the audit staff to perform governmental consulting.

One shareholder Jodey L. Altier, owns Perry and Associates. Ms. Altier, CPA, CFF, President, and Managing Partner is in charge of every review performed by the Firm. She is located in the Marietta office. The audit staff works from the Marietta office and consists of 43 auditors and accountants. Perry & Associates performs approximately 400 governmental and not-for-profit engagements each year, in the States of Georgia, Ohio, Pennsylvania, Maryland, Tennessee, and West Virginia. The Firm prides itself on the quality of staff it employs and the tenure of the staff it maintains.

Ms. Altier formed Perry Forensic, a Division of Perry & Associates Certified Public Accountants, A.C. in 2005 after seeing a tidal wave of financial fraud. Altier's desire was to provide clients with the best in fraud prevention, investigations, and recovery. Although Altier was a Certified Public Accountant, she wanted to offer more, therefore she obtained her certification in Financial Forensics.

She also assembled one of the best forensic accounting teams in America. This team of investigators are composed of current and former Forensic Accountants, Certified Fraud Examiners (CFE), a Cabinet Secretary, an Attorney and State Police Superintendent, Special Agents with the Criminal Investigation Division of the U.S. Treasury Dept, County Sheriffs, Military Intelligence Analyst, Investigative Computer Specialists, and a Certified Information Auditor.

These investigators have received extensive training at the Federal Law Enforcement Training Center, U.S. Department of the Treasury, the FBI Academy, West Virginia State Police Academy, Ohio Police Officers Training Academy, the U.S. Military and Continuing Professional Education. The Perry Forensic Team has extensive courtroom experience, interviewing skills, and the ability to conduct complete analyses on a magnitude of issues. Their expertise has been recognized by federal and state prosecutors for thoroughness and credibility.

E. PSBA, Women Owned Business and EDGE Certifications

Perry & Associates Certified Public Accountants holds the following certifications:

- Certified Women's Business Enterprise
- American Institute of Certified Public Accountants
- American Institute Certified in Financial Forensics
- Association of Certified Fraud Examiners
- Association of Certified Anti-Money Laundering Specialists
- International Association of Financial Crime Investigators
- International Association of Chief's of Police
- Information Systems Audit and Control Association (ISACA)



F. EXAMPLES OF PERRY FORENSIC WORK EXPERIENCE

- Completed a 2.1 million COVID investigation for a law firm in Baltimore, Maryland whose client was accused of misusing federal COVID funding that proved no fraud occurred.
- Completed a 3.7-million-dollar investigation concerning a bank in New York and an Ohio corporation that proved that no fraud occurred.
- Completed a misappropriation of funds investigation for the City of Parkersburg, West Virginia. Investigation showed the mayor was moving funds between accounts without the City Council's authorization.
- Completed a 2.1 million fraud case on an executive of a non-profit organization in Cambridge, Ohio.
- Consulted on a fraud/kickback case with a Washington, DC firm involving the international movement of money by a foreign government's president's wife.
- Completed and testified on a \$240 million Healthcare fraud case in Ohio.
- Completed an investigation on a non-profit in Marietta, Ohio that uncovered the Board of Directors were being provided with misleading information and lack of information from the Executive Director.
- Completed an investigation of a multimillion-dollar trust that had failed to pay state and federal income taxes and uncovered embezzlement of \$1.6 million by a trustee.
- Completed an investigation on a \$340 million Chinese government investment into US natural gas. This resulted in the termination of high-ranking government officials and a referral to the FBI.
- Embezzlement in Cambridge, Ohio on two employees who used corporate funds for personal gain. The total loss was \$31,000.00.
- Theft by fraud in Ohio and West Virginia on a 1.2 million Canadian - United States currency valuation investigation involving a vehicle import – export scheme. The case was accepted for prosecution in the State of Ohio.
- Investigation for a state government on the states failure to comply with US Government regulations that resulted in state higher education institutions tuition grants being delayed. The investigation also revealed 1.4 million in additional audit fees being charged because of the delays.
- Completed 29 high level investigations for the West Virginia Governors' Office.
- Trained over 144,000 United States law enforcement officers in all 50 states on conducting financial investigations, asset forfeiture, and terrorism finance.

Perry Forensic has a history of performing all engagements efficiently, effectively, and with quality. We request that the location of the engagement not be a priority, but the quality be the priority. Perry Forensic will work at the location that will benefit our client.

G. ESTIMATED TOTAL COST

- **\$75,000.00**

Optional/add-on services with itemized pricing, if applicable

Perry Forensic requests that if the investigation expands into matters outside the scope of the RFP that a meeting be held with all parties and discuss a revision to the estimated cost.

H. PERRY FORENSIC TEAM ASSIGNMENTS

Senior Team Leader

Jeff S. Sandy, Partner, CFE, CAMS, PI, Author

Mobile Phone (304) 615-6667; Email: jsandy@perrycpas.net.



Resume is attachment 1

Director of Investigations

Thomas "Thom" L. Kirk, Attorney at Law, CFE,

Mobile Phone (304) 951-1963; Email: tkirk@perrycpas.net.



Resume is Attachment 2

Director of Quality Control and Investigative Techniques

Larry R. Mincks, Former CFE, BA Accounting, Retired Sheriff, Mobile Phone (740) 516-3990; Email:

lmincks@perrycpas.net



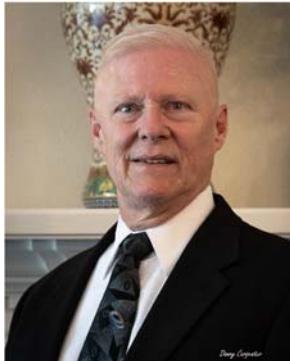
Resume is attachment 3

Senior Forensic Accountant

Jeff James, Retired Special Agent, U.S. Treasury Dept.

313 Second Street, Marietta, Ohio 45750

Telephone (304) 641-2140; Email: jjames@perrycpas.net



Resume is Attachment 4

Computer Investigative Specialist

Greg Brogdon I.

Mobile Phone (304) 275-3016; Email: gbrogdon@perrycpas.net



Resume is Attachment 5

I. CREDENTIALS AND LICENSES OF STAFF ASSIGNED

- American Institute of Certified Public Accountants
- American Institute Certified in Financial Forensics
- Association of Certified Fraud Examiners
- Association of Certified Anti-Money Laundering Specialists
- International Association of Financial Crime Investigators
- Information Systems Audit and Control Association (ISACA)
- West Virginia Bar Association
- Retired Federal, State and Local Law Enforcement Officers

ADDITIONAL STAFF ARE REFERENCED IN ATTACHMENT 6

J. REFERENCES

- **Brian Abraham**, Chief of Staff for United States Senator, and former West Virginia Governor Jim Justice.
 - 304-687-1682
 - Brian_Abraham@Justice.Senate.Gov
 - Conducted 29 investigations ranging from public corruption to proper accounting of Covid deaths.
- **James Vuksic**, Entrepreneur
 - 740-525-9999
 - JimVuksic@aol.com
 - Conducted an investigation of the theft of \$1.2 million.
- **William Crichton VI**, Attorney at Law
 - 304-485-5003
 - williamcrichtonvi@gmail.com
 - Conducted several investigations concerning financial wrongdoing.
- **Justin Raber**, Attorney at Law and President of the Wood County Board of Education
 - 304-615-3956
 - jmr@attorneyraber.com
 - Conducted a financial investigation on two high school principals
- **Christine Willis**, Superintendent of Wood County West Virginia Schools
 - 304-488-5011
 - cwillis@k12.wv.us
 - Conducted a financial investigation on two high school principals

K. COMMENTS FROM FORMER CLIENTS

- “Thank you again for your work in the Travis Crowe matter. You will recall this was a partnership dispute involving Parsons and C&C Logging. Your forensic work provided the basis for our damages. I am happy to say that last fall we collected the entire amount of the judgment awarded by the Court plus interest - totaling over \$75,000.” John Ellem, Attorney at Law
- “As a business owner, I recommend Perry Forensics, a division of Perry & Associates Certified Public Accountants, A.C.; as your source for background investigations; new employee hires; and business acquisitions. Their forensic

team has decades of experience in interviewing subjects and analyzing records; and has the ability to present their findings in a clear and precise manner that is easy for a jury to understand. The quality and value you receive from Perry Forensics for your dollars spent is second to none." Jim Vuksic owner of Farrar Scientific Marietta, Ohio

- "As an attorney I use Perry & Associates Forensic Division when I need a quality product in a timely, accurate and discreet fashion. They are professionals who understand the needs of other professionals." John Triplett, Attorney at Law Marietta, Ohio
- "Perry Forensic has assisted our firm with fraud and civil litigation cases in areas of oil and gas; nonprofit organizations; and estates. During one case a plaintiff provided a series of checks to proffer that they had paid a debt. Perry Forensics' extensive knowledge of banking provided testimony showing the checks had never been negotiated since they did not contain a "post qualifying number." This simple observation saved thousands in litigation costs" Burr Crichton, Attorney at Law, Parkersburg, West Virginia.
- "I attended your training program. I admittedly did not have enough knowledge about these topics. During the training there was a segment called Investigating Illegitimate Financial Tactics. At the time I did not think much of it was going to pertain to anything I might be dealing with in my day-to-day operation, however, one week later I was proved very wrong. One of our Deputies had pulled over a vehicle for a traffic violation. The Deputy noticed a large number of untaxed cigarettes in the vehicle and arrested the subject. While processing this individual I noticed investment and bank records. I also noted that this individual was originally from a high-risk country. This information, when put together, was a red flag to me and I immediately contacted the FBI Joint Terrorism Task Force. Without getting into great detail about the rest of this case, this was a "great catch" according to the FBI. My entire point of this e-mail is that had I not attended this training put on by Jeff Sandy, I would have never even known what I was looking at when this individual got to me. The information that I put together was almost exactly what Jeff Sandy had explained to everyone at the training session in great detail. If I had not attended this training this person would still be operating and supporting radical terrorism. Thank you again for this valuable training to assist every officer out there to be educated about important subject matter that makes a real difference in our jobs. My story should be a testament to how important it is to continue this type of training. It is a scary world, and we need all the help we can get! Thank you again." Known Deputy State of New York

- "As an attorney, I used Perry Forensic upon a recommendation to me by another attorney who had used their services. I explained the dilemma concerning a client that was a victim of embezzlement. At the time I contacted Perry Forensic, I believed the embezzlement was only a few thousand dollars. I provided two checks to Perry Forensics to examine. Perry Forensics' extensive knowledge of the banking industry allowed them to trace those funds and obtain records that revealed that tens of thousands of dollars had been embezzled from my client. In addition, their years of federal experience allowed them to communicate and work with the US Attorney's office to get a federal forensic investigation initiated that saved my client thousands of dollars." Richard Smith, Attorney at Law
Parkersburg, West Virginia
- Back in 2015 I took over the Guernsey County Community Development Corporation, a nonprofit, after my predecessor had his employment terminated due to a variety of financial improprieties. Perry & Associates was referred to me by a professional acquaintance and after speaking with Jody Altier, she assigned our case to Jeff Sandy. Almost immediately Mr. Sandy took the case by the proverbial horns and did a deep dive into our financial records. Through his tenacious investigation, questioning of individuals involved in the case and thorough research, he uncovered an unbelievable amount of fraud, self-dealing and misappropriation of assets. Thanks to his hard work, we were able to file lawsuits against more than a dozen people involved in financial improprieties and those lawsuits have resulted in my organization gaining financial judgements in our favor. Without the work for Mr. Sandy, we would not have been able to recoup the money that was taken from us. Because of his dedication to our case, I wholeheartedly recommend him and Perry Forensic Investigations without any reservation or hesitation. Executive Director, Ronald D. Gombeda, Guernsey County, Community Development Corporation.

Curriculum Vitae

Jeff S. Sandy, CFE, CAMS
PO Box 5001, Vienna, WV 26105
304-615-6667 – Jeff.S.Sandy@outlook.com



Professional Summary

A seasoned professional with 45 years of experience in both private and public sectors, he was awarded the Distinguished West Virginian Award by Governors Joe Manchin (2005) and Jim Justice in 2023 and 2025. He also received national honors from the United States Treasury Department (Honor Award) and the Department of Defense (Civilian Achievement Medal) for his investigative work in Iraq, which helped prevent billions of dollars from reaching terrorists. General K.W. Dayton commended him for uncovering front companies and hidden assets of the former Iraqi regime used to bypass United Nations sanctions. General Dayton stated: ***Sandy participated in dangerous high stress missions to meet with sources that resulted in actionable intelligence. He conducted a financial investigation of the sale of billions of dollars of Iraqi oil and oil products sold throughout the Middle East, Africa, Europe, and Asia. Mr. Sandy used all legal means to freeze the former Iraqi Regime assets and protect them from being used by terrorists.*** Attachment #1 In 2024, Sandy became the sixth West Virginian to receive the Legion of Honor Bronze Medallion since its establishment in 1948. He has recovered millions of dollars for various institutions and businesses through his private sector work. Sandy also received the Albert Gallatin Award for over 20 years of service to the U.S. Treasury and was named Marshall University's Distinguished Alumnus in 2012.

Chief Financial Investigator, Forensic Financial Investigative Services LLC, Business Advisor, Trainer, Teacher, Lecturer | June 2005 – Present

Sandy has investigated local, regional, national, and international financial fraud matters. A list of notable investigations is attached. Sandy taught courses on terrorism financing, money laundering, domestic and international terrorism, and financial crimes for the Department of Justice's Bureau of Justice Assistance, State and Local Anti-Terrorism Training Program from 2005 to 2016. He has trained over 145,000 law enforcement officers, military personnel, and bank investigators across the United States and five foreign countries. Sandy authored the "Trace It" a training manual, distributed to over 100,000 officers and prosecutors. He has lectured for the DEA, FBI Joint Terrorism Task Forces, national organizations, civic groups, various law enforcement agencies and financial institutions. In August 2015, he trained officers on terrorism finance in Israel. As a member of the Dominion Advisory Group, he worked with top financial institutions on the Bank Secrecy Act, focusing on fraud and terrorism finance investigations, including a case involving an organized crime

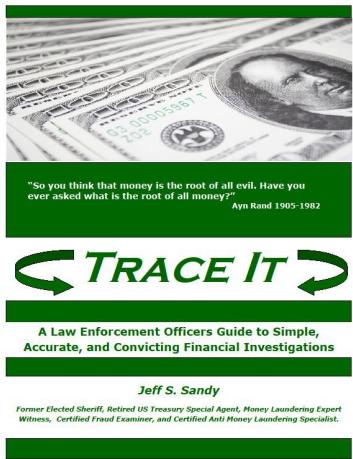


figure that saved millions in fines for a financial institution. His private work has uncovered over \$15 million in fraud.

Cabinet Secretary for the West Virginia Department of Homeland Security (HLS) January 2017 to August 2023

As Cabinet Secretary, Sandy managed over 5,300 employees and a \$650 million budget. HLS aims to ensure safety and security by responding to emergencies, disasters, and crimes. Sandy worked

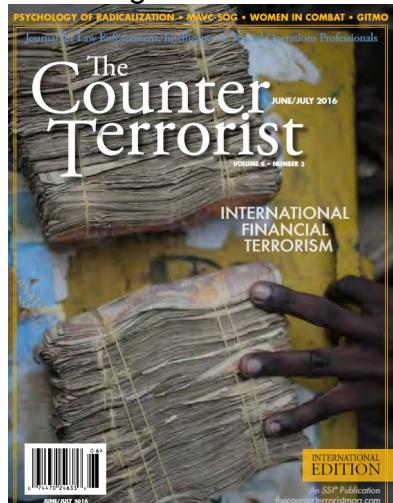
non-stop for 122 days at the start of COVID-19, providing strong support for his team. During his tenure, he believes all HLS agencies have improved their effectiveness. He conducted twenty-nine high-level investigations for the Governor's Staff, saving costs, preventing loss of federal funding, and avoiding potential embarrassment. One significant achievement was expanding the West Virginia Intelligence Fusion Center from 2 to 21 employees, hiring top graduates from local colleges like Marshall University. Sandy served as West Virginia's Homeland Security Advisor to the United States Department of Homeland Security and the White House. ([Attachment #2 Letter from Governors Chief of Staff](#))

Sheriff of Wood County West Virginia January 2009 to December 2012

As Sheriff, Sandy modernized a decaying office with new investigative techniques and equipment. He renewed professionalism by enforcing accountability, updating policies, and restoring ethics. He also established an Intelligence Unit and introduced intelligence-based policing. Sandy increased prosecution recommendations and reduced the annual budget from \$6.3 million to \$5.7 million.

Supervisory Special Agent May 1993 to June 2005

In 1993, Agent Sandy was appointed as a Supervisory Special Agent for the Internal Revenue Service Criminal Investigation Division. He was assigned to lead the Southern Judicial District of West Virginia. Within the first year, the office surpassed all national goals and benchmarks. In 1994, a

 study by Syracuse University rated the office as the top group in the nation. By 1999, Agent Sandy assumed management of all Criminal Investigation Division offices in West Virginia. In recognition of the high quality and productivity under his leadership, United States Attorney General Janet Reno awarded them the United States Attorney General Award in 2001. Agent Sandy has overseen some of the nation's most significant investigations into political corruption, corporate fraud, bank fraud (Key Stone Bank), worker compensation fraud, and narcotics trafficking. He has been detailed to manage offices in Charlotte, Cleveland, Chicago, Detroit, Louisville, and Washington, DC, for extended periods. Following the events of 9/11, Sandy was tasked with working at the nation's first Fusion Center in Baltimore. In 2003, he volunteered to assist with Counter-Terrorism efforts in Baghdad, Iraq, where his interviewing skills secured the cooperation of Tariq Aziz, the Deputy Prime Minister of Iraq. Sandy authored an article for the Counter Terrorist publication.

Special Agent March 1980 to May 1993

Agent Sandy became a federal law enforcement officer in Cleveland, Ohio on March 18th, 1980. Over thirteen years, he handled complex financial investigations involving individuals, corporations, partnerships, and trusts. In 1985, he established the first Narcotics Task Force in Parkersburg, West Virginia, which earned the United States Attorney General Award in 1987 for their work on a cocaine operation from Peru to Parkersburg, West Virginia. After President Reagan signed the Money Laundering Statutes into law in 1986, Agent Sandy became West Virginia's first Expert Witness in the field of money laundering and later testified in five Judicial Districts. He has worked on some of the largest narcotic and fraud cases in the state.



Jim Justice
Governor of West Virginia

August 14, 2024

To Whom it May Concern:

Jeff S. Sandy was the first Cabinet Secretary hired by West Virginia Governor Jim Justice on December 16, 2016. He was the Cabinet Secretary for the West Virginia Department of Military Affairs and Public Safety. In 2021, I advised Secretary Sandy that the Governor was going to make the West Virginia National Guard (which was under his command) a standalone agency reporting directly to the Governor, and I asked him to form the new division. Attached is an organization chart of the new Department of Homeland Security that he designed. It was approved by me, the Governor, and passed unanimously by the legislators of West Virginia. Secretary Sandy served as Secretary until his retirement on July 31, 2023. During his six and a half years he and his team strived to correct decades of mistakes but also used innovative ideas to improve the safety and security of West Virginia. Attached is a copy of the two departments' accomplishments during his tenure and his retirement announcement to the Governor. One of the Secretary's strong points is financial matters. In 2017, when he was appointed by the Governor, the finances of his agencies were in disarray. The West Virginia State Police had an audit report showing a "D" rating; the Division of Corrections had a "F" rating, and the predecessor to the Emergency Management Division was at the verge of federal sanctions. The Secretary formed the Division of Administrative Services to oversee the finances of the Department of Homeland Security. An example of the success was a "A" rating within corrections in 2023.

In addition to his duties as Secretary, the Governor and I assigned him twenty-nine special assignments during his tenure. All of which were of extreme importance to the State of West Virginia. From tracking COVID deaths to falsified domestic and foreign travel expenses, the Secretary performed each assignment to my high level of expectations. I am going to highlight two of them. Within months of Governor Justice's first term, I found out that the state had been delinquent for several years on their filing for federal funding for our state's colleges and universities and for grants and scholarships for their students. During a span of 14 days, the Secretary and a team of his employees interviewed over 140 officials across the state and submitted a report to the Governor. With this report, the federal government agreed to continue funding our state's colleges, universities, and students. Since 2017, the state has submitted the

OFFICE OF THE GOVERNOR

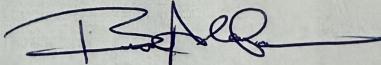
To Whom it May Concern
August 14, 2024
Page Two

federal reports timely. This investigation and its findings have allowed millions of federal dollars to continue to flow to West Virginia. The second assignment was difficult for me to choose. In 2017, Governor Justice inherited the massive cleanup of the major flooding that had occurred in June 2016. The State of West Virginia was not prepared for the massive amounts of federal funding and the required strict guidelines. The Secretary was tasked with forming what is now known as the Emergency Management Division which is contained within the Department of Homeland Security. The Secretary formed subsections of Emergency Management to manage funding, spending, reviews, and more efficient coordination with our federal partners. The reviews from federal authorities have been outstanding and the federal authorities have used West Virginia as an example of how to operate before, during, and after disasters. During a nationwide conference, the Head of FEMA used West Virginia as a role model for successful disaster recovery. This was so evident during the ice storms of 2019, when all divisions of the Department of Homeland Security were working together as a team to ensure West Virginians were out of harm's way.

I have appreciated the Secretary's work ethic and as a result, I recommended to the Governor that he receive the Distinguished West Virginian Award, our state's highest award, which the Governor approved and presented. In addition, the Governor selected the Secretary to be on the West Virginia First Foundation Board, where he was selected by his peers to be the Treasurer overseeing over \$217,500,000.00 to be used to fight the opiate issues facing our state.

Therefore, I welcome being a reference for any positions the Secretary wants to pursue, and strongly recommend him to you.

Sincerely,



Brian Abraham
Chief of Staff



CITATION
TO ACCOMPANY THE AWARD OF THE
JOINT CIVILIAN SERVICE ACHIEVEMENT AWARD



TO

JEFF S. SANDY

Mr. Jeff S. Sandy, GS-14, distinguished himself by exceptionally meritorious achievement while serving as Special Agent, Survey Analysis Center, Iraq Survey Group, Baghdad, Iraq, from 18 September 2003 to 29 November 2003. He identified key front companies and bank accounts containing hidden assets of the former Iraqi Regime used to circumvent United Nations sanctions. He participated in dangerous high stress missions to meet with sources that resulted in actionable intelligence. He conducted a financial investigation of the sale of billions of dollars of Iraqi oil and oil products sold throughout the Middle East, Africa, Europe, and Asia. Mr. Sandy used all legal means to freeze the former Iraqi Regime assets and protect them from being used by terrorists. The distinctive accomplishments of Mr. Sandy reflect great credit upon himself, the Iraq Survey Group, the Internal Revenue Service, and the Department of Defense.

Major Awards

- United States Attorney Award 1983
- United States Attorney General Award 1987
- US Treasury "Employee of the Year" 1991
- West Virginia Mid-Ohio Valley "Law Enforcement Officer of the Year" 1993
- Equal Employment Opportunity Investigator Central Region Achievement Award 1995
- Achievement Award from the Presidential Organized Crime Task Force 2000
- United States Attorney General Award 2001
- Secretary of the Treasury John Snow Honor Award (Iraq) 2004
- Iraq Department of Defense Achievement Medal 2004
- United States Treasury Albert Gallatin Award 2005
- West Virginia Distinguished Mountaineer Award, Governor Manchin, 2005
- Sons of the American Revolution Law Enforcement Commendation Medal 2009
- Marshall University Distinguished Alumnus of the Year 2012
- West Virginia FOP Lifetime Achievement Award 2018
- Wood County Honorary Deputy Sheriff 2020
- The Distinguished West Virginian Award, Governor Jim Justice 2023
- The Legion of Honor Bronze Medallion 2024
- The Distinguished West Virginian Award, Governor Jim Justice 2025

EDUCATION, BOARDS, AND CERTIFICATIONS

- BBA with a specialization in Accounting from Marshall University, December 1979.
- Federal Law Enforcement Training Center, Criminal Investigators School, 1980.
- Special Agent Basic School, 1981.
- Federal Law Enforcement Equal Employment Opportunity Investigator School, 1983.
- Federal Law Enforcement Training Center, Certified Instructor Training, 1988.
- Federal Law Enforcement Training Center, Certified Firearms Instructor School, 1989.
- National Law Enforcement Firearms Advisory Board, 1991.
- Expert Witness Money Laundering School, 1991.
- National Training Counsel, 1996.
- Certified Fraud Examiner (CFE), 1996.
- Department of Defense Middle East Terrorism and Survival Training, 2003.
- Selected by Senator Joe Manchin for the Regional Jail Authority, 2009.
- Elected as a Board Member of the West Virginia Sheriff's Association, 2010.
- Selected to be the Chairperson of the Regional Jail Authority, 2011.
- Certified Anti-Money Laundering Specialist (CAMS), 2013.
- Accepted as a member of the International Association of Financial Crimes Investigators, 2016.
- Selected by Governor Jim Justice for the West Virginia First Foundation, 2023.
- Selected by West Virginia First Foundation Board Members to be Treasurer, 2023, managing over \$200 million in Opiate Pharmaceutical settlement funds.

Notable Investigations

- Conducted an investigation on a non-profit in Marietta, Ohio, uncovering that the Board of Directors received misleading and insufficient information from the Executive Director.
- Conducted an investigation of a multimillion-dollar trust, which had not paid state and federal income taxes, discovering embezzlement of \$1.6 million by a trustee.
- Completed an investigation into a \$340 million Chinese government investment in US natural gas, resulting in the termination of high-ranking government officials and a referral to the FBI.
- Investigated an embezzlement case in Cambridge, Ohio involving two employees who used corporate funds for personal gain, with a total loss of \$31,000.
- Performed an investigation into theft by fraud in Ohio and West Virginia related to a 1.2 million Canadian - United States currency valuation involving a vehicle import-export scheme; the case was accepted for prosecution by the Washington County Ohio United States Attorney in Columbus, Ohio, leading to conviction and sentencing.
- Conducted an investigation on state government non-compliance with US Government regulations, resulting in delays in state higher education institutions' tuition grants and uncovering an additional \$1.4 million in audit fees due to the delays.
- Completed a \$3.7 million investigation concerning a bank in New York and an Ohio corporation, proving no fraud occurred.
- Conducted a misappropriation of funds investigation for the City of Parkersburg, West Virginia, determining improper fund transfers between accounts.
- Investigated a \$2.1 million fraud case involving an executive of a non-profit organization in Cambridge, Ohio; the case was accepted for prosecution by the United States Attorney in Columbus, Ohio, resulting in conviction and sentencing.
- Consulted on a fraud/kickback case with a Washington, DC law firm involving international money movement by a foreign government's president's spouse.
- Investigated an embezzlement by a union treasurer amounting to \$64,000, which was referred to the United States Attorney's Office in Kentucky.
- Investigated a corporation's Chief Financial Officer, who embezzled \$1.5 million through various schemes.
- Conducted an investigation for a divorce lawyer, uncovering that a spouse was hiding the true value of an oil and gas business, and in fact had the sale in a holding pattern until the divorce was final. The investigation increased the divorce client's settlement by \$2.5 million.

Thomas Lee Kirk, JD, CFE

Curriculum Vitae



Kirk is a former Deputy Cabinet Secretary for the West Virginia Department of Homeland Security while also serving as its Chief General Counsel and Homeland Security Advisor to the Governor. In addition to setting up the West Virginia Intelligence/Fusion Center, Thom was an assistant prosecutor, and Prosecutor in Putnam County after he left his private law practice and served as a Special United States Attorney for the Southern District of West Virginia. Other positions included President and CEO of Audio Intelligence Devices and the National Intelligence Academy in Fort Lauderdale, Florida; corporate manager for Toyota at their Buffalo, West Virginia plant; and attorney for the firm of Pullin Knopf Fowler and Flanagan and served as the national vice-president of the National Fusion Center Association. Thom also spent over 23 years as a Trooper for the West Virginia State Police and served as the State Police's first Bureau Commander for the Bureau of Criminal Investigations. In his last four and a half years in the State Police, Thom was appointed Colonel and Superintendent of the State Police. Thom earned his Doctor of Jurisprudence from West Virginia University College of Law, Bachelor of Science in Criminal Justice from Bluefield State College, and Associates of Art in both Police Sciences and Art from Beckley College. Thom attended the FBI Academy National Executive Institute, Naval Post Graduate School in Monterey California, Northwestern School of Police Staff and Command, and the Washington School of Protocol and is a Certified Fraud Examiner. Thom was also an Assistant Professor at the University of Charleston and has taught for the National Intelligence Academy. He has conducted numerous independent investigations including internal investigations, review of policy and practices. He also teaches private courses in Deception Detection and Interviewing and Interrogation for the military, police officers, and private corporations and is a US Navy veteran.

EDUCATION AND TRAINING

West Virginia University College of Law, Morgantown, West Virginia
Doctor of Jurisprudence (1986 – 1990)

Bluefield State University, Bluefield, West Virginia
Bachelor of Science, (Magna Cum Laude), Criminal Justice (1976-1980)

Marshall University, Huntington, West Virginia
Complete over half of Masters Degree in Occupational Health and Safety before being admitted to and attending West Virginia University College of Law (1984-1986)

School of Police Staff and Command, Northwestern University, Evanston, Illinois
Leadership Certificate (January – March 1991)

National Executive Institute, Federal Bureau of Investigation, Quantico, Virginia
Executive Leadership Certification (January – September 1995)

LICENSURES

Licensed to Practice Law, State of West Virginia
Admitted to Practice Law, Southern District of West Virginia
Admitted to Practice Law, Northern District of West Virginia
Nationally Certified Fraud Examiner

VETERAN STATUS

Veteran, United States Navy, (1969 – 1973)
Special Projects
Honorable Discharged

SECURITY STATUS

Top Secret SCI, Federal Bureau of Investigation/Top Secret United States Department of Homeland Security (2010 – 2022)

PRESENT POSITIONS

Owner, Thom Kirk Consulting
Consultant, Perry & Associates Forensic Accounting

AWARDS AND ACCOMPLISHMENTS

Thom was awarded the Outstanding West Virginian Award by Governor Justice in 2020
Awarded numerous awards by DEA, FBI, US Attorney's Office, and West Virginia State Police
Designed West Virginia State Police Bureau of Criminal Investigations
Appointed as first Commander of the West Virginia State Police Bureau of Criminal Investigations
Served as second youngest Superintendent of the West Virginia State Police
Appointed as Special Assistant United States Attorney
Co-Director of West Virginia's Covid statewide distribution initiative
Director of West Virginia's Office of Emergency Management during Covid outbreak
Homeland Security Advisor to the Governor
Vice-President and General Counsel, National Fusion Center
Served in Special Projects in the United States Navy

PAST POSITIONS

Prosecutor, Putnam County, West Virginia (2024)
Deputy Cabinet Secretary, West Virginia Department of Homeland Security (2017 – 2021)
Homeland Security Advisor to the Governor of West Virginia (2015 – 2021)
Acting Director West Virginia Division of Emergency Management (2020 – 2021)
Director West Virginia Intelligence/Fusion Center (2008 – 2017)
Vice-President and General Counsel, National Fusion Center Directors (2015 – 2021)
Assistant State Prosecutor, Putnam County, West Virginia (2005 – 2008)
Special Assistant United States Attorney (1993)
West Virginia State Police Superintendent (January 1993 – August 1997)
West Virginia State Police Bureau Commander, Bureau of Criminal Investigations (1990–1993)
Sworn Member of the West Virginia State Police (1973 – 1997)
Chair of the Putnam County Sheriff's Civil Service Board (2002 – 2005)
Chairman, Governor's Commission on Drunk Driving and Prevention (1993 – 1997)
Vice-Chairman, Judicial Selection Committee, West Virginia State Bar
Board of Directors, West Virginia Chiefs of Police Association.
Judicial Improvement Committee, West Virginia Bar Association
Children and the Law Committee, West Virginia State Bar
Northwestern Traffic Institute Alumni Association
West Virginia Troopers Association
Fraternal Order of Police
INTERPOL
Chairman, Law Enforcement Training Committee for the State of West Virginia
Regional Chairman, International Association of Chiefs of Police, State and Provincial Division
Chairman, Drug Control Policy Board, Multi-Agency Task Force for the State of West Virginia
State and Local Representative for Federal Law Enforcement Training Center, Glencoe, Georgia,
Police/Military Technology Committee.



Introduction by Managing Partner Jodey Altier

JAltier@Perrycpas.net



Darryl Carpenter

Perry & Associates CPAs was founded in May 1974 and has established a reputation for quality and integrity. In 2014, Jodey L. Altier became the owner and President. As a Certified Public Accountant and Certified in Financial Forensics, she upholds the firm's standards and values.

The firm has grown from its initial size to more than 60 employees and over 10 contractors. It provides services from offices in Marietta, Cambridge, and Saint Clairsille, Ohio, as well as Vienna and Wheeling, West Virginia. Despite this expansion, the firm views each client's relationship as a partnership, with the belief that its success is tied to the clients' success. Perry & Associates CPAs now serves clients across the United States.

Over a decade ago, Altier established Perry Forensics to assist clients in response to a surge in fraud cases. According to a 2024 Federal Trade Commission press release, nationwide fraud losses reached \$10 billion in 2023, marking a 14% increase from 2022. Consumers reported the highest financial losses in investment scams, exceeding \$4.6 billion, which represents a 21% rise over 2022 figures. The second highest category was imposter scams, with reported losses

of \$2.7 billion. In 2023, consumers also reported losing more money through bank transfers and cryptocurrency transactions than through all other methods combined. Altier, a Certified Public Accountant, sought to provide the best in fraud prevention, investigations, and recovery for her clients. To enhance her expertise, she obtained certification in Financial Forensics. Additionally, she assembled one of the leading financial investigative teams in America. The Perry Forensics team has received extensive training at institutions such as the Federal Law Enforcement Training Centers, U.S. Department of the Treasury, FBI Academy, West Virginia State Police Academy, U.S. Military, and through Continuing Professional Education. Our team possesses significant courtroom experience, refined interviewing skills, and the capability to conduct comprehensive analyses on various issues. Perry Forensics' expertise has been recognized by federal and state prosecutors and judges for its thoroughness and credibility.

More about the Managing Partner

Altier became a Certified Public Accountant in 2002. She earned the CFF credential in 2015. The specialized credential issued by the American Institute of Certified Public Accountants was established to designate expertise in forensic accounting specifically in litigation support. She graduated summa

cum laude from Ohio University with bachelor's degree in accounting and psychology. Her distinguished career in public accounting began at Pricewaterhousecoopers (PwC). She has provided litigation support in the area of embezzlement and fraudulent financial reporting to numerous local governments and attorneys.

We provide investigative services in the following areas:

We offer a financial and investigative capability that can respond immediately, discreetly, and comprehensively to any suspected criminal or civil wrongdoing. We have a deep understanding of financial crimes from our decades of experience and a long history of success. We are a world leader in helping organizations manage the risk and vulnerabilities that come from corruption, fraud, and other threats. Our in-depth experience allows us to assist clients with turning critical and complex issues into opportunities for resilience and long-term advantage.

Because of the deep, collaborative relationships we build, clients trust us with some of their most urgent needs including:

- Analyzing allegations of banking, small businesses, trusts, and corporate fraud
- Bank Secrecy Act investigations and reviews
- Whistleblower allegations
- Responding to government regulatory requests

We combine these highly specialized skills in corporate investigations and anti-fraud consulting with deep financial acumen and advanced analytics. This allows our clients to produce transformative insights and move ahead with confidence amidst an environment of expanding global footprints and increased regulation.

We offer domestic and international forensic accounting services for matters involving financial crime such as embezzlement, money laundering, illicit funds, hidden assets, Medicare-Medicaid fraud, bribery and kickback schemes, financial statement fraud and Ponzi schemes. We are known for our impeccable forensic accounting practices. Our forensic accounting services include but not limited to the following:

- Litigation support
- Fraud investigation
- Bankruptcy and insolvency
- Trust and estate analysis
- Shareholder/partnership disputes
- Fraud risk assessment
- Tracing of funds
- Identification of hidden assets, including divorce accounting
- Search for unreported income and assets
- Analysis of evidence integrity
- Records examination
- Review of accountants' work papers and programs
- Investigation of purchasing fraud
- Examination of bribery and kickback schemes and other corruption matters
- Analysis of insurance disputes
- Examination of tax evasion documentation
- Investigation of financial reporting irregularities
- Analysis of financial elder abuse, including Medicare-Medicaid fraud

- Calculation of economic damages, such as valuations, and lost income
- Computer and cellular telephone imaging and recovering deleted files.
- Large Scale Analytics, Data Analysis, Compliance and Consulting
- IT Control Function Consulting
- Systems, Financial, and Data Risk Evaluation
- Process Mapping and Documentation
- Operation, examination, and analysis of SQL and other databases

Additional Information about Perry Forensics

GSA Contract Number 47QRAA25D003B

<https://perrycpas.com/forensic-auditing/>

<https://www.youtube.com/watch>

<https://perrycpas.com/forensic-auditing/world-leaders-in-investigative-services-and-training/>

<https://perrycpas.com/forensic-auditing/perry-forensic-team/>

Perry Forensics Investigative Team

**Thomas “Thom” Kirk, Director of Investigations
Attorney at Law and Certified Fraud Examiner**

TKirk@Perrycpas.net



Kirk is a former Deputy Cabinet Secretary for the West Virginia Department of Homeland Security while also serving as its Chief General Counsel and Homeland Security Advisor to the Governor. In addition to setting up the West Virginia Intelligence/Fusion Center, Thom was an assistant prosecutor, and Prosecutor in Putnam County after he left his private law practice and served as a Special United States Attorney for the Southern District of West Virginia. Other positions included President and CEO of Audio Intelligence Devices and the National Intelligence Academy in Fort Lauderdale, Florida; corporate manager for Toyota at their Buffalo, West Virginia plant; and attorney for the firm of Pullin Knopf Fowler and Flanagan and served as the national vice-president of the National Fusion Center Association. Thom also spent over 23 years as a Trooper for the West Virginia State Police and served as the State

Police's first Bureau Commander for the Bureau of Criminal Investigations. In his last four and a half years in the State Police, Thom was appointed Colonel and Superintendent of the State Police. Thom earned his Doctor of Jurisprudence from West Virginia University College of Law, Bachelor of Science in Criminal Justice from Bluefield State College, and Associates of Art in both Police Sciences and Art from Beckley College. Thom attended the FBI Academy National Executive Institute, Naval Post Graduate School in Monterey California, Northwestern School of Police Staff and Command, and the Washington School of Protocol and is a Certified Fraud Examiner. Thom was also an Assistant Professor at the University of Charleston and has taught for the National Intelligence Academy. He assists in conducting independent investigations and teaches private courses in Deception Detection and Interviewing and Interrogation for the military, police officers, and private corporations and is a US Navy veteran.

Larry R. Mincks, Director of Quality Control

Forensic Accountant

LMincks@Perrycpas.net



Larry Mincks has obtained vast experience and developed a high level of interpersonal communication and cooperation skills during sixty-five years of military and law enforcement service. Mincks was selected by United States Attorney General Edwin Meese as federal investigator of the year and was consistently one of the top special agents in the United States. He has been employed in various levels of federal, state, and local government supervising and investigating crimes involving income tax evasion, health care and employment fraud, money laundering, computer scams, embezzlement, arson, narcotics, public corruption, extortion, illegal gambling, prostitution, domestic violence, burglary, murder, and rape. He served in Air Force Intelligence, is a Vietnam veteran, and was inducted in the Mid-Ohio Valley Veterans Hall of Fame. He was a trooper with the Ohio State

Highway Patrol, a Supervisory and Special Agent with the Criminal Investigation Division of the Internal Revenue Service, and a Coordinator of the Organized Crime Drug Enforcement Task Force, United States Attorney's Office Northern District of West Virginia. He was elected to serve five terms as the Sheriff of Washington County Ohio. He graduated from Marietta College with a Bachelor of Arts Magna Cum Laude degree in Accounting and is a Certified Fraud Examiner. The Governor of Ohio appointed him to serve as a Commission Member on the Ohio Organized Crime Investigations Commission. He was a District Director for the Southeastern Ohio Buckeye State Sheriff's Association. He has served in several capacities on non-profit boards and as a member of charitable groups in the Washington County Ohio area.

Jeff S. Sandy, Chief Financial Investigator

Certified Fraud Examiner and Certified Anti-Money Laundering Specialist

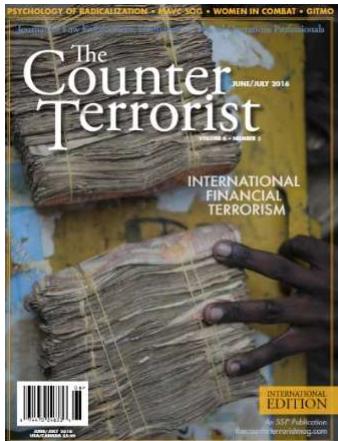
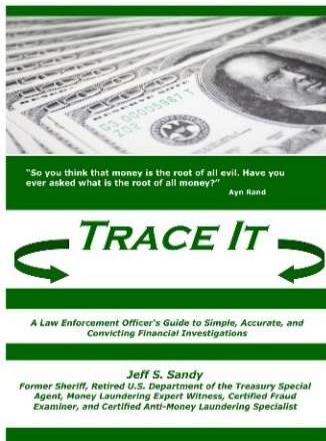
JSandy@Perrycpas.net



Sandy retired as West Virginia's Governor Jim Justice's Cabinet Secretary for the Department of Homeland Security. Upon retirement, the Governor honored him with the Distinguished West Virginian Award, the state's highest award. He is a retired Internal Revenue Service Criminal Investigation Supervisory Special Agent and former Wood County Sheriff. He is a certified fraud examiner and a certified anti-money laundering specialist. He received the Honor Award from the Secretary of the U.S. Department of Treasury, and a Department of Defense Joint Services Achievement Medal for financial investigations in Iraq. He has guest lectured for the Department of Justice, Drug Enforcement Administration, FBI Joint Terrorism Task Forces and for financial institutions. During the last 40 years, he investigated and supervised several of the nation's largest financial fraud cases.

Sandy was admitted as an expert witness in the field of money laundering in five U.S. District Courts. He taught financial investigative techniques to over 145,000 foreign, federal, state, county, and city law enforcement officers, bankers, government officials, and dignitaries. To date, his investigative work has saved financial institutions more than \$52 million in fines. His clients have received over \$11 million in settlements. His training manual "Trace It" was given free to more than 95,000 federal, state, and local prosecutors, and law enforcement. In June 2016, he wrote the cover story in the Counter Terrorist

International Edition Magazine concerning international financial terrorism. Sandy is the recipient of the Albert Gallatin Award which is the United States Department of Treasury's highest career service award. It is conferred by the Secretary of the United States Treasury after serving 20 or more years and whose record reflects fidelity to duty. Below is a picture of Sandy working in Israel and meeting with United Nations troops on the Syrian Border.



**Jeffrey G. James, Lead Financial Investigator
Anti-Money Laundering Expert and Forensic Accountant**
JJJames@Perrycpas.net



James is a retired Internal Revenue Service Criminal Investigation Special Agent. As a special agent, he conducted complex financial investigations relating to income tax evasion, money laundering, fraud, and violations of the Bank Secrecy Act. He was assigned to various US Attorney Task Forces including Crimes Against the Elderly, Health Care Fraud, Joint Terrorism, and multiple Organized Crimes Drug Enforcement (OCDETF) and High Intensity Drug Trafficking Area (HIDTA) task forces. On multiple occasions his investigations led him to foreign countries where he was able to trace the transfer of illegal funds. He appeared before judges in foreign countries to swear to affidavits on multiple occasions and testified in federal court in a foreign country twice. He is a graduate of Glenville State College, Hocking Technical College, the West Virginia State Police Academy, and the Federal Law Enforcement Training Center. James has conducted high profile income tax evasion, healthcare fraud, domestic terrorism, and narcotics investigations throughout the United States. He has guest lectured for the federal government on domestic and international terrorism. James was detailed to the United States Department of Defense during Operation Iraqi Freedom to conduct a financial investigation and recover assets from the diversion of funds from the United Nations Oil-For-Food program. He deployed to the combat zone during the war to conduct the investigation. He received the Honor Award from the Secretary of the U.S. Department of Treasury, and a Department of Defense Joint Services Achievement Medal for financial investigations in Iraq. As a result of the investigation, US Senate testimony revealed the freezing of over \$2 billion in international bank accounts which represented "kickback" proceeds from the UN Oil-for-Food program. At the request of the US State Department, he conducted an additional investigation of embezzlement by the Iraqi Ambassador to Russia which resulted in an Iraqi judge ordering the seizure of funds from the Ambassador. Following his deployment, he was detailed to the US Senate-Permanent Subcommittee on Investigations to review the United Nations sanctions program relating to the UN Oil-for-Food program. He deployed to Iraq a second time, as a representative of the US Senate,

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to conduct interviews of the former top Saddam Hussein regime members. He participated in three US Senate hearings as a part of that detail. The US Ambassador to the United Nations recommended changes to the UN sanctions program as a result of the investigation.

**Laura Gallaher, Lead Bank Investigator
Certified Fraud Examiner and Certified Anti-Money Laundering Specialist**
LGallaher@perrycpas.net



Laura has 12 years' experience in the banking industry where she worked in a variety of roles in retail banking, trust, and investments, and most notably Bank Secrecy Act (BSA) compliance. Through her banking career, Laura developed a passion for the detection and prevention of fraud and money laundering schemes, investigating complex cases, and ensuring financial integrity and compliance with regulatory standards. She holds a bachelor's degree in business administration from West Virginia University at Parkersburg and an MBA from West Liberty University. Additionally, Laura is a Certified Fraud Examiner (CFE) and Certified Anti-Money Laundering Specialist (CAMS), reflecting her dedication to combating financial crime and maintaining the highest ethical standards in financial services. Laura is also a member of the Central Ohio Chapter of the Association of Certified Fraud Examiners.

Perry Forensics Corporate Finance Investigative Team

**Brett Burns, Chief Corporate Finance
Certified Public Accountant and Certified Government Financial Manager**
BBurns@perrycpas.net

Brett Burns is a member of the Perry team with more than a decade of experience in public accounting and governmental accounting sectors. He is the Advisory Manager for Perry and Associates, CPAs, A.C., overseeing the Financial Reporting & Consulting and Information Systems teams in the Marietta office. His experience includes performing preparations, compilations, and reviews of financial statements for state and local governments, not-for-profit entities, and private businesses. In addition, his consulting experience includes internal control environment and system assessments, financial accounting and reporting software conversions and implementations, and investigative consulting engagements. He sits on the Ohio Society of CPAs Accounting and Auditing Standards Committee. He is a member of the American Institute of CPAs, Ohio Society of CPAs, West Virginia Society of CPAs, and Association of Governmental Accountants.





Burns is the Perry Forensics' expert in "DataSnipper" (www.datasnipper.com) DataSnipper is an Intelligent Automation Platform that works inside Microsoft Excel, designed to support audit and finance professionals in completing documentation, testing, and data analysis with greater speed, accuracy,

and confidence. DataSnipper's financial audit software helps you to extract data from source documents, link that data directly into Excel, and create a fully traceable audit trail, all without leaving the spreadsheet. Whether you are reviewing financial statements, performing test of controls, or validating supporting evidence, DataSnipper simplifies every step of the process. DataSnipper allows Perry Forensic to evaluate unlimited data from multiple forms of raw data. According to Burns, Perry Forensic can review 10 bank accounts to thousands of bank accounts in a fraction of the time it would have taken Perry Forensic a few years ago. In a recent medical fraud investigation Perry Forensic reviewed over ½ million corporate emails, bank statements, ledgers, memorandums, and other data in less than 10 days, and presented the evaluation to a Circuit Court Judge who commended our client and Perry Forensic.

**Christine Milewsky, Assistant Chief Corporate Finance
Certified Public Accountant and Forensic Certified Public Accountant**
CMilewsky@perrycpas.net

Christine Milewsky is a Certified Public Accountant and a Forensic Certified Public Accountant. She has over twenty-five years of work experience in the public accounting sector accumulating tax and accounting experience in a wide variety of business industries. She is the Tax Manager for Perry and Associates, CPA'S, A.C. at their St. Clairsville, Ohio office. Her work experience includes completing federal tax returns for Not-for-Profit Organizations, Individual, Corporate and Partnerships as well as multi-state tax returns. She has experience with payroll, general ledger accounting, analyzing financial documents and has strong analytical abilities including data analysis and critical thinking. She is also a representative of the Internal Revenue Service on behalf of her clientele. Her passion and dedication are in providing close, personal attention to her client's needs. She is a member of the American Institute of CPA'S, Ohio Society of CPA's and the Forensic CPA Society.



David A. Tracewell, Investigator
Internal Revenue Service Enrolled Agent and Forensic Accountant
Tracewell.PerryForensic@Outlook.Com



Tracewell is a retired Internal Revenue Service Examination Supervisory Revenue Agent. He received numerous accolades, performance awards and commendations over his distinguished 30-year career. One such award was the Large and Mid-size Business Division's Director's Award given in recognition of his dedication and outstanding personal contribution to accomplishing the goals and mission of the Internal Revenue Service. As a revenue agent, he conducted Federal Income Tax examinations on some of the largest corporations including multinational corporations in the Large and Mid-size Business Division. He is extremely adept in fact-finding, records examination, data analysis, workpaper review and decision making. His career included many unique examinations of Federal Income Tax returns which involved financial reporting irregularities. Several investigations were conducted on high profile federal income

tax evasion examination cases. He was considered a subject matter expert in several areas of the Internal Revenue Code. In addition, he developed and taught numerous examination and investigative technique courses throughout his career with the Internal Revenue Service. As a Supervisory Revenue Agent, he planned, coordinated, and directed examination teams working on and developing complex tax issues including international transfer pricing models, credit for increasing research activities issues and various financial product derivatives. He was skilled and proficient in reaching resolutions to many complex issues. Tracewell is the recipient of the Albert Gallatin Award, the Treasury Department's highest career service award presented as evidence of the loyalty and esteem in which one is held.

Jeff Harper, Investigator
Certified Public Accountant
Harper.PerryForensic@Outlook.Com

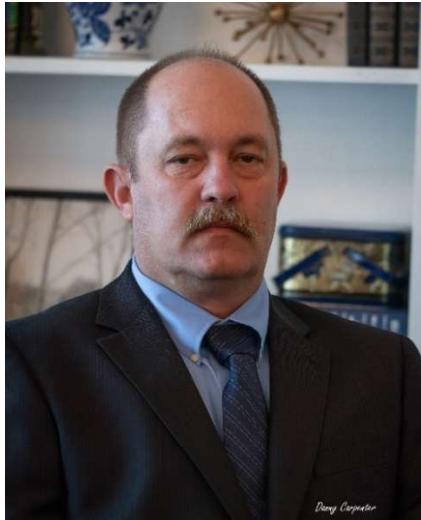
Jeff has over four decades of experience in financial management and consulting. Jeff's career has spanned public accounting, corporate finance, and executive leadership. He began his professional career at Knapp and Company, CPAs, where he focused on personal and corporate financial reporting, tax preparation, and bank audits. He then joined United Bankshares, Inc. as Assistant Controller, overseeing internal financial reporting for the holding company and its subsidiaries.

Jeff later became co-owner of MFC Corporation, where he managed medical billing operations for a group of 15 physicians across a variety of specialties including radiology, medical oncology, surgery, radiotherapy, and pathology. In 1997, Jeff took on the role of Chief Financial Officer at Charton Management, Inc., a company that operated 23 Burger King franchises and 3 Qdoba restaurants. During his tenure, he was responsible for internal and external financial reporting, 401(k) plan administration, commercial and health insurance management, real estate acquisitions, debt financing, contract review, and HR oversight. In addition to his professional roles, Jeff has shared his expertise as an adjunct instructor at Ohio Valley University, teaching courses in advanced accounting, auditing, and cost accounting.



Perry Forensics Computer Crimes Investigative Team

Gregory Brogdon I, Chief Computer Crimes Computer Investigative Specialist GBrogdon@Perrycpas.net



Gregory Brogdon I is one of the most highly respected digital evidence specialists in the tri-state area. With 13 years of experience, he has successfully completed hundreds of data recovery, cyber investigations, cellphone extractions, and GPS interrogations. He has received specialized training from the Federal Bureau of Investigation, Federal Law Enforcement Training Center, United States Secret Service, and the National White Color Crime Center (NW3C). His training consists of: DEASTP-001A – Digital Evidence Acquisition Specialist Training Program; FBI-CART Image Scan System Version 3 SCERS-002; Seized Computer Evidence Recovery Specialist; MFTP-201 – MacIntosh Forensics Training Program; BCPI – Cyber-Investigation 105 basic cell phone; CP/GPS-I – Cyber-Investigation 205 cell phone and GPS interrogation; WV ICAC Task Force 2nd annual seminar. MAGLOCLEN –Cell phone analysis.

Caleb Burnosky, Certified Information Systems Auditor cburnosky@perrycpas.net

Burnosky is a certified information systems auditor. He has performed various roles in financial audits and forensic financial investigations. He has helped perform Information Systems infrastructure, process, and documentation evaluations. He has done extensive work with SQL databases including the creation of tables and complex query writing. He graduated from Marietta College with a Bachelor of Science in Information Systems.



Thomas Martin, Information Systems Analyst tmartin@perrycpas.net

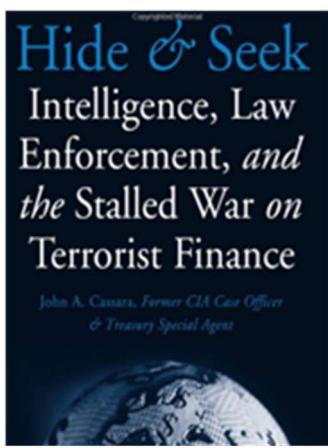
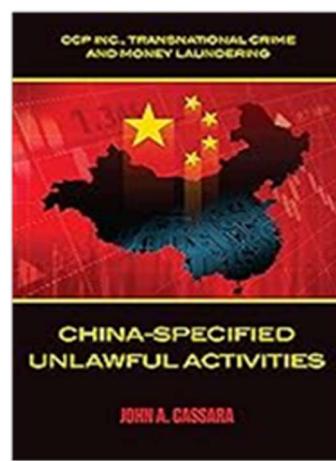
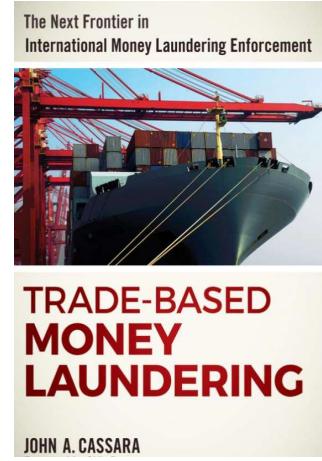
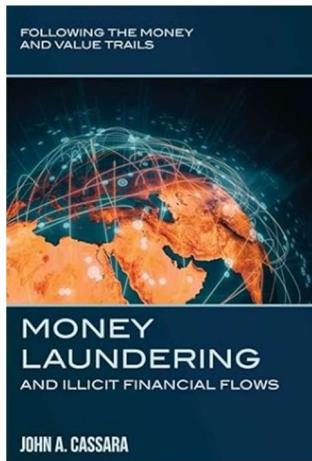
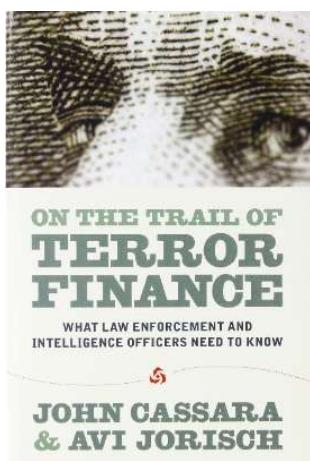
Martin obtained his master's degree in accounting. He has hundreds of hours of financial audit experience and thousands of hours of data handling, manipulation, and analytics experience. Martin has been involved in the performance of several Information Systems infrastructure, process, and documentation evaluations as well as being involved in forensic financial investigations. Martin has extensive experience with SQL database query writing, the use of CASEWARE IDEA data analytics software, and advanced process documentation and flowcharting.



Perry Forensics Lecture Team

John Cassara Anti-Money Laundering Expert and Author

Cassara is considered an expert in anti-money laundering. He retired after a 26-year career in the federal government intelligence and law enforcement communities. His last position was as a special agent for the Department of Treasury's Office of Terrorism Finance and Financial Intelligence. While assigned to the Office of the Customs Attaché in Rome, Italy, he directed the first truly international money laundering task force. This innovative operation combated Italian/American organized crime by examining the movement of money between the two countries. It represented an early use of financial intelligence to proactively initiate investigations. He began his career with United States Treasury as a special agent assigned to the Washington Field Office of the U.S. Secret Service.



Left: Cassara and Sandy lecturing at the Annual Kentucky Bankers Association

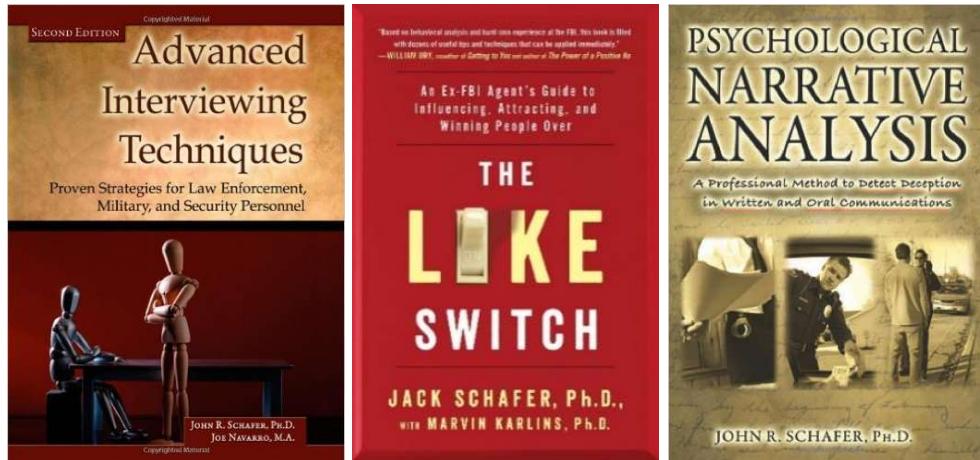
Dr. John R. Schafer, Interviewing Specialist, Motivational Speaker, and author



Dr. Schafer is a retired FBI Special Agent who is currently employed as an assistant professor at Western Illinois University. Dr. Schafer served as a behavioral analyst assigned to the FBI's National Security Behavioral Analysis Program. He earned a Ph.D. in psychology from Fielding Graduate University, Santa Barbara, CA. Dr. Schafer regularly lectures and consults in the United States and abroad. He authored the book "Psychological Narrative Analysis: A Professional Method to Detect Deception in Written and Oral Communications."

And he co-authored the book "Advanced Interviewing Techniques: Proven strategies for Law Enforcement, Military, and Security Personnel." He has published numerous articles on a wide range of topics including the psychopathology of hate, ethics in law enforcement, detecting deception and the universal principles of criminal behavior. Dr. Schafer's latest book is "The Like Switch: An

Ex-FBI Agent's Guide to Influencing, Attracting, and Winning People Over."



Client Testimonials

"Thank you again for your work in the Travis Crowe matter. You will recall this was a partnership dispute involving Parsons and C&C Logging. Your forensic work provided the basis for our damages. I am happy to say that last fall we collected the entire amount of the judgment awarded by the Court plus interest - totaling over \$75,000." John Ellem, Attorney at Law

"As a business owner, I recommend Perry Forensics, a division of Perry & Associates Certified Public Accountants, A.C.; as your source for background investigations; new employee hires; and business acquisitions. Their forensic team has decades of experience in interviewing subjects and analyzing records; and has the ability to present their findings in a clear and precise manner that is easy for a jury to understand. The quality and value you receive from Perry Forensics for your dollars spent is second to none." Jim Vuksic owner of Farrar Scientific Marietta, Ohio

"As an attorney I use Perry & Associates Forensic Division when I need a quality product in a timely, accurate and discreet fashion. They are professionals who understand the needs of other professionals." John Triplett, Attorney at Law Marietta, Ohio

"Perry Forensic has assisted our firm with fraud and civil litigation cases in areas of oil and gas; nonprofit organizations; and estates. During one case a plaintiff provided a series of checks to proffer that they had paid a debt. Perry Forensics' extensive knowledge of banking provided testimony showing the checks had never been negotiated since they did not contain a "post qualifying number." This simple observation saved thousands in litigation costs" Burr Crichton, Attorney at Law, Parkersburg, West Virginia

"I attended your training program. I admittedly did not have enough knowledge about these topics. During the training there was a segment called Investigating Illegitimate Financial Tactics. At the time I did not think much of it was going to pertain to anything I might be dealing with in my day-to-day operation, however, one week later I was proved very wrong. One of our Deputies had pulled over a vehicle for a traffic violation. The Deputy noticed a large number of untaxed cigarettes in the vehicle and arrested the subject. While processing this individual I noticed investment and bank records. I also noted that this individual was originally from a high-risk country. This information, when put together, was a red flag to me and I immediately contacted the FBI Joint Terrorism Task Force. Without getting into great detail about the rest of this case, this was a "great catch" according to the FBI. My entire point of this e-mail is that had I not attended this training put on by Jeff Sandy, I would never even have known what I was looking at when this individual got to me. The information that I put together was exactly what Jeff Sandy had explained to everyone at the training session in great detail. If I had not attended this training this person would still be operating and supporting radical terrorism. Thank you again for this valuable training to assist every officer out there to be educated about important subject matter that make a real difference in our jobs. My story should be a testament to how important it is to continue this type of training. It is a scary world, and we need all the help we can get! Thank you again." Known Deputy State of New York

"As an attorney, I used Perry Forensic upon a recommendation to me by another attorney who had used their services. I explained the dilemma concerning a client that was a victim of embezzlement. At the time I contacted Perry Forensic, I believed the embezzlement was only a few thousand dollars. I provided two checks to Perry Forensics to examine. Perry Forensics' extensive knowledge of the banking industry allowed them to trace those funds and obtain records that revealed that tens of thousands of dollars had been embezzled from my client. In addition, their years of federal experience allowed them to communicate and work with the US Attorney's office to get a federal forensic investigation initiated that saved my client thousands of dollars." Richard Smith, Attorney at Law Parkersburg, West Virginia

Back in 2015 I took over the Guernsey County Community Development Corporation, a nonprofit, after my predecessor had his employment terminated due to a variety of financial improprieties. Perry & Associates was referred to by a professional acquaintance and after speaking with Jody Altier, she assigned our case to Jeff Sandy. Almost immediately Mr. Sandy took the case by the proverbial horns and did a deep dive into our financial records. Through his tenacious investigation, questioning of individuals involved in the case and thorough research, he uncovered an unbelievable amount of fraud, self-dealing, and misappropriation of assets. Thanks to his hard work, we were able to file lawsuits against more than a dozen people involved in financial improprieties and those lawsuits have resulted in my organization gaining financial judgements in our favor. Without the work for Mr. Sandy, we would not have been able to recoup the money that was taken from us. Because of his dedication to our case, I wholeheartedly recommend him and Perry Forensic Investigations without any reservation or hesitation. Executive Director, Ronald D. Gombeda, Guernsey County, Community Development Corporation

Memberships and Certificates

- Certified Women's Business Enterprise
- American Institute of Certified Public Accountants
- American Institute Certified in Financial Forensics
- Association of Certified Fraud Examiners
- Association of Certified Anti-Money Laundering Specialists
- International Association of Financial Crime Investigators
- International Association of Chief's of Police
- Information Systems Audit and Control Association (ISACA)
- West Virginia State Bar Association
- West Virginia Retired Members Association
- Ohio Sheriff's Association
- Association of Former Special Agents



Perry Forensic is dedicated to the memory of Mary Lou Hague who died at the World Trade Center on 9/11

