

Patrick J. Calhoun

Professional Experience:

Certified Fraud & Forensic Investigations (CFFI)

Currently associate with firm, engaged to support the firm in its contractual obligations with the State of Indiana, other investigations involving financial fraud and provide litigation support to attorneys and law firms.

Forensic Accounting Associates, LLC

Owner of forensic accounting investigative business providing consulting, investigative, and litigation support services to law firms, small businesses, county prosecutors, and individuals.

Highlights: Engaged by Barnes & Thornburg Law firm to conduct an internal fraud investigation of a bank officer at an Indiana regional bank concerning commercial lending fraud. The subject of the investigation was prosecuted after making a referral to the US Attorney.

Engaged by Faegre Baker Daniels to investigate the CEO of Marsh Supermarkets Inc., a Mid-Cap grocery chain, for diverting corporate funds for personal use. The case resulted in a judgment exceeding a million dollars for their client.

Designated expert witness in two federal courts and two state courts.

Integrity Assurance, LLC - Certified Public Accounting firm

Associate with firm, provided BSA/AML consulting and compliance services in the private sector for financial institutions.

Provided consulting, investigative, and litigation support services to law firms, small businesses, city governments, and individuals throughout Indiana and Illinois.

Provided internal audit services to franchisor DirectBuy, Inc.

Internal Revenue Service, Criminal Investigation Division

Thirty-two years of federal criminal investigative experience in conducting or managing criminal tax, financial, and money-laundering investigations. Directly participated as investigator or provided oversight on every major component of the White Collar Crime Program administered by the Internal Revenue Service Criminal Investigation Division; including:

Financial Institution Fraud	Mortgage Fraud
Public Corruption	Health Care Fraud
Identity Theft	Bankruptcy Fraud
Securities & Investment Fraud	Corporate Corruption
Wire Fraud	Mail Fraud
Money Laundering	Tax Fraud

**Academic
Credentials:**

Bachelor of Science, Business Administration
Monmouth College, Monmouth, Illinois, 1970

Master of Business Administration
Western Illinois University, Macomb, Illinois, 1971

Honors:

IRS-CID, Special Agent in Charge of the Year
2002-2003

Attorney General of the United States – Distinguished Service award for outstanding contributions to law enforcement - 1998