



CURRICULUM VITAE

Paul A. Rodrigues, CPA, CFE, CFF, CGMA, MST

Principal – Forensic Accounting & Litigation Support Services
Chortek LLP | p: 262-337-0458, e: par@chortek.com

Paul A. Rodrigues has over 24 years of experience in the accounting profession and head's up Chortek's forensic accounting and litigation support practice. Paul has served as an accounting and tax expert witness or consultant in numerous forensic, fraud, and litigation engagements ranging from \$1 million to \$250 million and has testified in both Federal and State courts.

Professional Experience

Paul has been involved with potential or actual civil and criminal litigation, including but not limited to:

Professional Qualifications

- MST – Masters of Science Taxation, 1994
- CPA-Certified Public Accountant in WI since 1994
- CFE-Certified Fraud Examiner since 2008
- CFF-Certified Financial Forensics since 2008
- CGMA – Chartered Global Management Accountant

Education

UW-Milwaukee, 1994
Milwaukee, WI
Masters in Taxation,
President - Student Tax
Association

UW-Madison, 1986
Madison, WI
BA, Majors: Economics,
International Relations,
minor in Finance

- Accounting expertise in the legal system
- Accounting malpractice
- Asset tracing
- Bankruptcy & Insolvency
- Business valuations
- Conflicts of interest
- Contract disputes
- Determination of lost profits and economic damages
- eDiscovery & Data Mining
- Forensic Imaging
- Internal control assessments
- Federal & state tax audits and issues
- Financial statement fraud
- Embezzlements
- Fraudulent transfers
- Generally Accepted Accounting Principles (GAAP)
- Generally Accepted Auditing Standards (GAAS)
- Generally Accepted Government Auditing Standards (GAGAS)
- Locating hidden assets
- Insurance claims
- Liquidations
- Minority shareholder disputes
- Over/Understatements of expenses and losses
- Over/Understatements of revenue and other income
- Partnership and LLC issues
- Corporate restructuring
- Seller misrepresentations
- Settlements and recovery structuring
- Shareholder and employee fraud
- Suspect Interviews & Investigations/Obtaining Confessions
- Tax Fraud
- Theft by Contractor

Relevant Experience

- Litigation claims arising from fraud and occupational abuse within the banking, construction, real estate, manufacturing, retail, and professional service industries, including fraudulent financial reporting, embezzlements, and conflicts of interest.
- Litigation claims arising from accounting malpractice, minority shareholder and partner disputes, contract disputes, acquisition disputes, damages & lost profits, divestures and divorce matters.
- Litigation claims arising from internal audit failures.
- Corporate liquidations, restructurings, and receiverships.
- Litigation claims arising from bankruptcy matters.
- Coordinating forensic computer images and eDiscovery efforts.
- Federal and state tax fraud claims.
- Contested business valuations and seller misrepresentations.
- Fraud suspect investigations and interviews.
- Assist Special Agents with the US Department of Labor, Office of Labor Racketeering and Fraud Investigations, and the US DOJ.
- Appointment as forensic accounting examiner by the US Bankruptcy Court.
- Qualified as an Expert Witness in both Federal and State courts.

Seminars/Webinars

- Panel, *Industry Summit: Fraud Prevention*, Associated Bank, ACG Wisconsin, Chortek LLP (10/08)
- Presenter, *Understanding Business Fraud*, Town Bank of Hartland, Hartland, WI (2/09)
- Presenter, *The Reality of Business Fraud*, First Business Bank-Milwaukee, Milwaukee, WI (5/09)
- Presenter, *Understanding Business Fraud*, Dewitt, Ross & Stevens; Town Bank of Madison, Madison, WI (5/09)
- Co-Presenter, *Reality of Business Fraud*, First Business Bank-Madison, WI (6/09)
- Co-Presenter, *Best Practices, Mitigating Asset Misappropriation*-Waukesha, WI (7/09)
- Co-Presenter, *Business Fraud*, Libertyville Bank-Libertyville, IL (9/09)
- Presenter, *The Reality of Business Fraud*, Milwaukee NARI Home Improvement Council, Wauwatosa, WI (9/09)
- Co-Presenter, *The Reality of Business Fraud*, Wisconsin Treasury Management Association (WTMA), Appleton, WI (9/09)
- Co-Presenter, *Business Fraud*, M3 Insurance Solutions for Business (9/09)
- Co-Presenter, *Fraud Protection Strategies*, Wells Fargo, Milwaukee, WI (10/09)
- Co-Presenter, *Fraud*, Northbrook Bank, Northbrook, IL (10/09)
- Co-Presenter, *Business Fraud*, NorthShore Bank, Skokie, IL (10/09)
- Co-Presenter, *Fraud*, DeWitt, Ross & Stevens, Town Bank, IRS, Brookfield, WI (10/09)
- Co-Presenter, *Understanding Fraud*, State Bank of Lakes, Antioch, IL (11/09)
- Co-Presenter, *Understanding Fraud*, Chase Bank, Brookfield, WI (11/09)

- Presenter, *Business Fraud*, Wisconsin Institute of Certified Public Accountants (WICPA) Conference, Waukesha, WI (11/09)
- Co-Presenter, *The Expert's Role in the Litigation Process*, AICPA Forensic and Valuation Services webinar (12/09)
- Co-Presenter, *The Reality of Business Fraud*, Brookfield Chamber Education Committee and University of Phoenix – Milwaukee Campus presented and sponsored seminar (4/10)
- Co-Presenter, *The Reality of Business Fraud*, University of Phoenix – Milwaukee, WI (4/10)
- Presenter, *Business Fraud*, The IMA Financial Group, Inc. – Milwaukee, WI (5/10)
- Presenter, *Understanding Business Fraud*, Town Bank & Fitzgerald, Clayton, James & Kasten – Hartland, WI (5/10)
- Co-Presenter, *The Reality of Business Fraud*, Wisconsin Treasury Management Association (WTMA), Waukesha, WI (9/10)
- Panel, *Business Fraud Roundtable*, Associated Bank, Waukesha, WI (11/10)
- Presenter, *Business Fraud Exposed*, Bank Mutual, Wauwatosa, WI (3/11)
- Presenter, *Fraud and Forensic Accounting*, Wisconsin Lutheran College, Wauwatosa, WI (5/11)
- Presenter, *Forensic Accounting: Identifying Fraud*, CLE class for Attorneys, Milwaukee Bar Association, Milwaukee, WI (6/11)
- Presenter, *Fraud Happens – A lot*, University Club, Milwaukee, WI (9/11)
- Presenter, *Bank Mutual's 2011 Fraud and Risk Management*, Wisconsin Club, Milwaukee, WI (11/11)
- Presenter, *Johnson Bank, Fraud and Risk Management*, Johnson Bank, Milwaukee, WI (2/12)
- Presenter, *Fraud Happens*, Milwaukee NARI Home Improvement Council, Wauwatosa, WI (5/12)
- Presenter, *Fraud Happens -A lot*, Windy City Summit, Chicago, IL (6/12)
- Presenter, *Fraud Happens -A lot*, NARI Council, Madison, WI (9/12)
- Presenter, *Fraud is Afoot Watson*, Maryland Association of CPAs, College Park, MD (4/13)
- Presenter, *Fraud Happens -A lot*, Windy City Summit, Chicago, IL (5/13)
- Presenter, *Analyzing Financial Statements*, CLE class for Attorneys, NBI, Madison, WI (6/13)
- Presenter, *Identifying Fraud, Analyzing Financial Statements CLE classes for Attorneys*, NBI, Madison, WI (6/13)
- Presenter, *Predictive Coding and eDiscovery, Preserving and Locating Critical ESI section, 2013 Construction Super Conference, San Francisco, CA (12/13)*
- Presenter, *Beware Fraud is Everywhere, Northeastern Wisconsin Chapter AITP (Association of Information Technology Professionals), Appleton, WI (2/14)*
- Presenter, *Beware Fraud is Everywhere, Fidelity National Title Group Springfield, IL (6/14)*
- Presenter, *Forensic Accounting, Institute of Management Accountants, Whitewater, WI (9/14)*

Articles/Publications

- *Don't Miss out on the New Tax Credit for Home Builders!*
Building Blocks, Newsletter of the Metropolitan Builders Association (MBA)
January, 2007 Volume 3, Issue 1
- *The #1 Reasons Employees Commit Fraud*
C&G Connection Newsletter April, 2008 Issue
- *The #1 Method of Payroll Fraud*
C&G Connection Newsletter May, 2008 Issue
- *How Can My Company Avoid Being A Victim Of Employee Theft?*
co-author, BizTimes Milwaukee April, 2009
- *Who Do You Know Has Fraud?*
C&G Connection Newsletter June, 2009 Issue
- *Investigations Best Practices*
contributor, CPA Expert Winter 2010 Issue
- *Serving as an Expert Witness or Consultant*
co-author, Practice Aid 10-1, AICPA Forensic and Valuation Services
Section August 2010
- *Theft by Fraud in the Workplace*
co-author, Wisconsin Law Journal October 2010
- *Strategic Approach for Maximizing Recovery in a Fraud Case*
co-author, The Fraud Examiner Newsletter, Association of Certified Fraud
Examiners January 2011
- *Auditing vs. Fraud Examination - What's the difference?*
C&G Forensic Connection Newsletter, First Quarter 2011 Issue
- *The Mindset of a Fraud Examiner*
C&G Forensic Connection Newsletter, Second Quarter 2011 Issue
- *Catching a Snake in the Grass*
C&G Forensic Connection Newsletter, Second Quarter 2012 Issue
- *Avenues of Recovery*
C&G Forensic Connection Newsletter, Third Quarter 2012 Issue
- *Catching a Snake in the Grass: Why an Impulse Reaction is Rarely the
Best Strategy*, The Fraud Examiner Newsletter, Association of Certified
Fraud Examiners October, 2012
- *Avenues of Recovery*
C&G Forensic Connection Newsletter, Fourth Quarter 2012 Issue
- *Recovering Damages from Devious Perpetrators*
American Bar Association, Section of Litigation, January 2013

Specialized Education

AICPA-American Institute of Certified Public Accountants

09/2005 National Conference on Fraud and Litigation Services; Dallas, TX

ACFE-Association of Certified Fraud Examiners

02/2008 Exam Review Course; Austin, TX

07/2008 19th Annual ACFE Fraud Conference; Boston, MA

07/2009 20th Annual ACFE Fraud Conference; Las Vegas, NV

07/2010 21st Annual ACFE Fraud Conference; Washington DC

06/2011 22nd Annual ACFE Fraud Conference; San Diego, CA

06/2012 23rd Annual ACFE Fraud Conference; Kissimmee, FL

06/2013 24rd Annual ACFE Fraud Conference; Las Vegas, NV

CPE-Link

12/2012 The Yellow Book Interpreted, Generally Accepted Government Auditing Standards

07/2014 Essential Skills for the Government Auditor, Governmental Auditing

MBA - Milwaukee Bar Association

11/2011 Prosecution of Health Care Fraud and Abuse Cases, Milwaukee, WI

11/2011 Fourth Annual E Discovery Conference, Milwaukee, WI

WISBAR – State Bar of Wisconsin

12/2011 How to Understand and Analyze Financial Statements for Lawyers, Milwaukee, WI

04/2012 Bridging the Valuation Gap: "Earnouts" & Other Techniques, Web

04/2012 Construction Contracts: Anticipating the Unanticipated, Web

06/2012 2012 Litigation, Dispute Resolution & Appellate Practice, Wisconsin Dells, WI

ABA – American Bar Association

02/2012 iPad for Litigators

02/2012 White Collar Crime Annual Conference, Miami, FL

04/2012 Litigation Annual Conference, Washington DC

09/2012 Fall Leadership Committee Workshop- Construction Litigation, St. Louis, MO

04/2013 Litigation Annual Conference, Chicago, IL

12/2013 Construction Super Conference, San Francisco, CA

08/2014 Litigation Annual Conference, Boston, MA

AGA - Association of Government Accountants

09/2014 Internal Control and Fraud Prevention Training, Washington, DC

Professional Memberships, Past and Present

ABA – American Bar Association

- Criminal Justice Section
- Section of Litigation
- Construction Section Leadership Committee

ACFE-Association of Certified Fraud Examiners

AICPA-American Institute of Certified Public Accountants

- AICPA Litigation Services Task Force
- Currently designated CFF Champion for the State of Wisconsin

WICPA-Wisconsin Institute of Certified Public Accountants

AGC-Associated General Contractors of America
ASA-American Subcontractors Association
Surety Association of Wisconsin
MBA-Metropolitan Builders Association

Federal Rule 26(a)(2)(B)

List of Cases in which, during the previous 4 years Testimony given at Trial or Deposition:

- 11/20/09 - CR Meyer and Sons Company vs. Custom Mechanical, Case 31 110 Y 00156 07
- 04/21/10 – CAM Recycling & Materials, Inc., Debtor, United States Bankruptcy Court, Eastern District of Wisconsin, Case Number: 09-25303
- 08/24/10 - CR Meyer and Sons Company vs. Custom Mechanical, Case 31 110 Y 00156 07
- 09/30/10 - CR Meyer and Sons Company vs. Custom Mechanical, Case 31 110 Y 00156 07
- 12/09/10 – Raab Mechanical, Inc. and Rudolph Raab, v. MTM Mechanical Services, Inc. and Mark Swiecichowski, State of Wisconsin, Circuit Court, Waukesha County, Case No. 10-CV-01370
- 2/11/11 - Jendusa Engineering Associates, Inc., et al. v. Sarah Mulhern, et al., State of Wisconsin, Circuit Court, Waukesha County, Case No. 09-CV-1785
- 3/16/11 - Jendusa Engineering Associates, Inc., et al. v. Sarah Mulhern, et al., State of Wisconsin, Circuit Court, Waukesha County, Case No. 09-CV-1785
- 7/6/11 - Jendusa Engineering Associates, Inc., et al. v. Sarah Mulhern, et al., State of Wisconsin, Circuit Court, Waukesha County, Case No. 09-CV-1785
- 3/7/12 - Michael Brandt, Heidi Brandt, and Barbara Begale, vs. Joe's Crushing, LLC, Cream City Wrecking & Dismantling, and Joseph Tate State of Wisconsin, Circuit Court, Waukesha County, Case No.: 11-CV-00816
- 3/13/12 - Michael Brandt, Heidi Brandt, and Barbara Begale, vs. Joe's Crushing, LLC, Cream City Wrecking & Dismantling, and Joseph Tate State of Wisconsin, Circuit Court, Waukesha County, Case No.: 11-CV-00816
- 4/04/12 - U.S. Dept. of Justice, Office of the United States Trustee – Fisca Oil Co., Inc., Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No.: 09-21519-PP
- 5/16/13 - U.S. Dept. of Justice, Office of the United States Trustee – Joseph G. Miller, Debtor, United States

- Bankruptcy Court, Eastern District of Wisconsin Case No. :
12-32487-MDM
- 7/9/13 - U.S. Dept. of Justice, Office of the United States Trustee – Joseph G. Miller, Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No. :
12-32487-MDM
 - 9/18/13 - U.S. Dept. of Justice, Office of the United States Trustee – Fisca Oil Co., Inc., Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No. :
09-21519-PP
 - 9/25/13 - U.S. Dept. of Justice, Office of the United States Trustee – Joseph G. Miller, Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No. :
12-32487-MDM
 - 11/14/13 - U.S. Dept. of Justice, Office of the United States Trustee – Joseph G. Miller, Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No. :
12-32487-MDM
 - 1/3/14 - State of Wisconsin Circuit Court Civil Division, Milwaukee County
 - Pearl's Two, LLC Plaintiff, v. Ramkrishna Subedi Defendant, and Sunita KC Defendant, Case No: 12CV012268
 - Sunita H. KC and Ramkrishna Subedi, Plaintiffs v. The Zira Corporation, Defendants/Third Party Plaintiffs, v. Talik KC Third-Party Defendant, Case No. 12CV002758
 - 1/30/14 - U.S. Dept. of Justice, Office of the United States Trustee – Joseph G. Miller, Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No. :
12-32487-MDM
 - 7/2/14 – Six Star, LLC v. City of Milwaukee, Eastern District of Wisconsin, Case No. 10-C-893
 - 9/25/14 - Scott Smith and Alpha Cargo Technology, LLC, Plaintiffs, v. Greg Kleynerman and Red Flag Cargo Security Systems, LLC, Defendants. State of Wisconsin Circuit Court Civil Division, Milwaukee County, Court File No. 11CV 018551.

Compensation Hourly Rates – As of July 1, 2014

Standard rate \$250/hr.

Depositions & expert testimony rate \$350/hr.

Employment History:

Chortek LLP (FKA Chortek & Gottschalk, LLP)
Public Accounting Firm, Principal- Forensic Accounting and Litigation
Support Services
Waukesha, WI
2007 – Present

VanderBloemen Rodrigues &
Assoc. LLC
Public Accounting Firm, Member
Waukesha, WI
2004 – 2007

Schenck Business Solutions SC
(FKA Aronson Schroeder & Co., Inc)
Public Accounting Firm, Tax
Senior/Manager
Milwaukee, WI
1994-1995

Schenck On-Site, LLC
Public Accounting Firm, Managing
Member
Milwaukee, WI
2003-2004

Kolb + Co. (FKA Kolb Lauwasser, LLP)
Public Accounting Firm, Tax Senior
Milwaukee, WI
1992-1994

Tax Compliance Group, LLC
Consulting Firm, Managing
Member
Oconomowoc, WI
2002-2003

Price WaterhouseCoopers, LLP (FKA
Price Waterhouse, LLP)
Public Accounting Firm, Tax Associate
Milwaukee, WI
1992

Jefferson Wells International
(FKA AuditForce, Inc)
Consulting Firm, Sr. Tax Manager,
Tax Director and National Tax
Director
Milwaukee, WI
1995-2001

UW-Milwaukee
Milwaukee, WI
Teaching Assistant, Financial
Accounting