

PROFESSIONAL PROFILE

Forensic Accounting/Auditing

Patrick J. Calhoun

Professional Experience:

Thirty-two years of federal criminal investigative experience in conducting or managing criminal tax, financial, and money-laundering investigations. Experience in conducting fraud investigations of sole proprietorships, partnerships, and small business corporations. Directly participated in 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
- Public Corruption
- Health Care Fraud
- Identity Theft
- Bankruptcy Fraud
- Securities & Investment Fraud
- Corporate Corruption
- Wire Fraud
- Mail Fraud
- Money Laundering

Professional History:

Dominion Advisors, LLC

July 1, 2007 to November 1, 2007

Consulting/Contractor conducting BSA compliance review services and Quality Control Review of a Major California Bank's Investigative Fraud Unit

Integrity Assurance, LLC

Associate, February 1, 2006 to present

Provide investigative and litigation support services to law firms, small business, mid-size corporations, city governments and individuals.

Internal Revenue Service, Criminal Investigation Division

Director, Special Investigative Techniques, January 2005 to January 2006

Special Agent in Charge, Milwaukee Field Office/St. Paul Field Office, November 2001 to December 2005
Central Area Senior Analyst, November 2000 to November 2001
Western Region Undercover Program Manager, August 1998 to October 2000
Supervisory Special Agent, November 1984 to May 1995
Special Agent, January 1974 to October 1984 and June 1995 to July 1998

Thirteen years experience conducting criminal financial investigations involving tax law, embezzlements, skimming, and money laundering. Seventeen years experience planning, directing, and coordinating criminal investigations in leadership positions. As Director of Special Investigative Techniques, I held oversight responsibility for all national undercover operations primarily involving money-laundering violations. That oversight responsibility required comprehensive knowledge of Anti-Money Laundering (AML), Bank Secrecy Act (BSA), Office of Financial Asset Control (OFAC), and Patriot Act statutes, and institutional guidelines.

**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

Memberships:

Associate Member, Indiana Bankers Association

**Continuing
Professional Ed:**

IBA Bank Secrecy Act Risk Assessment CPE
Presented by Young & Associates, Inc., March 2007