

Michael R. Hathaway, CFE, CAMS, P.I.

A former Gaming Agent and Financial Investigator for the State of Indiana, Michael has more than 18 years of fraud-related experience. Most recently Michael has served 10 years with the State of Indiana, specializing in white collar crime, financial investigations, fraud interrogations, and compliance auditing. Michael earned his Bachelor's degree in accounting from the University of Indianapolis and became a Certified Fraud Examiner (CFE) in 2002, a Certified Anti-Money Laundering Specialist (CAMS) in 2009 and a licensed Private Investigator (PI) in 2012. He has been trained by the John E. Reid School of Interview and Interrogations and by the University of Nevada Las Vegas (UNLV) with a concentration on crime and financial investigations within the gaming industry.

CURRENT POSITION:

Owner - Director of Forensic Investigations Certified Fraud & Forensic Investigations (CFFI), Indianapolis

- Perform forensic and financial analysis for clients when irregularities of profits and/or activities are suspected.
- Perform data-mining, forensic analysis and audit techniques to examine high risk accounts to determine reasons and sources of irregularities.
- Determine if fraud, waste or abuse is occurring from a business concern and recommend a plan of action to uncover, monitor, deter and detect future internal fraud and profit losses.
- Produce forensic materials and exhibits used in order to substantiate criminal and/or civil charges for court proceedings and ability to testify as an expert witness.
- Ability to locate, track and uncover accounting and banking transactions with the intent of deceiving and laundering money to circumvent company's internal audit controls and federal and state laws.
- Utilize white collar investigative techniques in order to determine net worth, sources of income, assets and liabilities of company or person in question.
- Conduct company and personal background checks for employee pre-hiring, company pre-investment and pre-marital clients in order to reduce company turnover, increasing companies P & L, and confirm subjects background claims.
- Ability to track and locate subjects according to proper state laws & regulations using highly classified software databases.

PREVIOUS INVESTIGATIVE EXPERIENCE:

Financial Investigator - Gaming Agent Indiana Gaming Commission, Indianapolis

- Charged with investigating the suitability of licensure for Indiana Gaming License applicants. Applicants range from individuals seeking high levels of employment with Indiana gaming facilities to large global organizations seeking vendor status with gaming facilities.
- Obtain, examine, analyze, and test applicants' financial statements (and journal vouchers where necessary), tax returns, bank statements and other financial records and accounting documents.
- Utilize advanced resources and techniques to gain a thorough understanding of an applicants' financial history and integrity; e.g. Lexis Nexis research database, credit checks, asset verification techniques, etc.

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- Coordinate with third-party entities including legal counsel, federal and state tax authorities, and financial institutions to gather information for use in investigation.
- Perform in-depth analysis of financial statements, including ratio analysis and debt covenant calculation review.
- Knowledge and analysis of financial statements includes income statement, statement of activity, balance sheet, statement of cash flows, and statement of equity.

Forensic Investigator - Auditor

Indiana Family and Social Services Administration (FSSA), Indianapolis

- Performed fraud investigations with special emphasis on the First Steps Program, conducting field work, forensic and fraud analysis on service providers for overbilling the state government for services not rendered.
- Conducted admission-seeking interviews resulting in thousands of dollars saved to the state by preventing improper payment to fraudsters. State also received restitution and removed providers from the state's vendor list for future work.
- Coordinated with Indiana Inspector General's office to bring formal charges against suspected perpetrators.
- Testified in several legal proceedings to successful closure of white-collar crime cases.
- Audited external service providers to Indiana's Family and Social Services programs to verify services billed were legitimately performed and that dollars billed were fully supportable.

Contract Auditor

Indiana Department of Transportation (INDOT), Indianapolis

- Provided reasonable assurance on the financial statements submitted by INDOT contractors under Generally Accepted Government Auditing Standards (GAGAS).
- Conducted field audits to determine whether costs charged by contractors were allowable costs to government contracts.
- Cited hundreds of thousands of dollars in improperly billed amounts reimbursable to the State.

Covert Field Surveillance Investigator

Mercury Investigations, Indianapolis

- Conducted field covert surveillance for workers compensation claims.
- Successfully tracked and located subjects and video recorded while in the course of their daily functions undetected.

PROFESSIONAL CERTIFICATIONS:

- Certified Fraud Examiner (CFE), February 2002
- Certified Anti-Money Laundering Specialist (CAMS,) October 2008
- Private Investigator, 2012

EDUCATION:

- University of Indianapolis, Bachelor's Degree in Accounting, May 2000