

**S. Robert Radus, CPA CFE PI**  
Curricula Vita



**Catalogue of Forensic Accounting and Computer Services**

Examination of plaintiff, respondent, and defendant books and records to determine:

1. Violations of Law.
2. Tracing Receipts and Disbursements.
3. Tracing Assets for potential recovery and/or victim restitution.
4. Tracing Assets for potential Asset Forfeitures in cases which may or may not be associated with or being conducted jointly with other agencies.
5. Preparation of Search Warrants and Court Orders.
6. Preparation of forensic reports and case reports.

Computer Examination:

1. Examination of all types of media to recovery data: deleted or hidden files and directories, Email, Registry and History information.
2. Data recovery from "crashed" systems."
3. EDiscovery for Litigation Support and Expert Testimony for civil and criminal cases.
4. Tactical Consulting on above matters to determine best course of action where not engaged to testify.
5. Employee computer use monitoring to determine violation of Employee Computer Use Policies.
6. Monitoring of personal computer use for home computers to determine acceptable and unacceptable uses by family members based on owner's policy.

## **Education**

I graduated Chapman College 1972 with a Bachelor of Arts degree in Business Administration. Additional course work taken at the University of California, Los Angeles, to qualify to sit for the CPA Examination (passed January 1977).

I have taken many advanced courses, taught by recognized expert instructors, in the fields of accounting, forensic accounting, fraud (both civil and criminal), ethics, taxation, computer forensics, and general business courses necessary to meet the requirements to sustain my CPA (24199e), CFE (60533), and EA (11094) certifications.

## **Professional**

Certified Public Accountancy examination passed in 1977. Member of the California Society of Certified Public Accountants, member of the National Association of Enrolled Agents, member of the Association of Certified Fraud Examiners (admitted by examination passed in January 1998). I passed the California Bureau of Security and Investigative Services examination for Private Investigators in February 2008. My PI license number is 25889. It is held in the name of ACTForensic.com, Inc for which I am the Qualified Manager. I am a member of the California Association of Licensed Investigators (CALI), High Technology Crime Consortium (HTCC).

Associate Member: Orange County Bar Association, West Orange County Bar Association.

I was an individual member of the Electronic Discovery Reference Model project, EDRM, (Model Code of Conduct committee) for the year 2008-2009.

I am President of ACTForensic.com, Inc.

I have testified as an Expert Witness in the civil courts in Orange and Los Angeles counties more than 5 times. I have been deposed more than 5 times. I have appeared before the American Board of Arbitration as an Expert Witness.

I have been a panel and guest speaker on the subject of eDiscovery and computer forensics with various organizations. I have presented MCLE credits for in house continuing legal education training.

In my accounting practice I have approximately 50 business clients with annual sales volumes ranging from \$50,000 to \$15,000,000. I prepare financial statements on a monthly, quarterly, and annual basis for these clients. I prepare approximately 600 individual and 100 business and fiduciary income tax returns per year. I merged my accounting practice with the firm of Clanton and Helfman, CPA's LLP in October of 2005. The firm is now known as Clanton, Helfman, and Radus CPA's LLP.

## **Qualifications**

Most recent training includes:

Participant at the 2nd Annual Paraben Forensics Training and Update Course in Park City Utah, November 2009. 30 hours of classes.

Participant at the 1<sup>st</sup> Annual Paraben Forensics Training and Update Course in Park City Utah, November 2008. 30 hours of classes.

Internet Investigations: August 2008. Cynthia Hetherington Presenter.

ACFE Annual Orange County Fraud Update: October 2008. 8 hours as both a participant and a lecturer. My presentation was a 1.5 hour course on Computer Forensics.

I attended the HTICA Annual Computer Forensics Topics Training Seminar in San Diego, CA. 2007. 4 days of courses totaling over 40 hours.

I am a qualified Computer Forensic Examiner having passed a series of courses in Computer Forensic Examinations given by the CA DoJ. I completed the course in May 2006.

I was sworn as a Reserve Law Enforcement Officer in 11-23-1977. I was Honorably Separated (Retired) 11-24-2007 at the Rank of Lieutenant.

2002 transferred to a technology support reserve unit. I was in charge of 3 Details comprised of approximately 20 reserves.

1996 promoted to Reserve Lieutenant. I did both Fraud and General Investigations and was the Unit Commander for 20 other reserves. Among my duties I taught other Reserve Officers methods of investigating general crimes, departmental case procedures, and applications for Search Warrants. I have prepared Search Warrants, all served personally.

1993 promoted to Reserve Sergeant. I did both Fraud Detail and General Investigations and was a Detail Leader for 5 other reserves.

1991 promoted to Reserve Investigator. I worked in the Fraud Detail and General Investigations. I have assisted in or conducted many general crime investigations and several fraud investigations.

POST certified Level I Reserve Law Enforcement Officer since 1985. I worked a one-person patrol unit from 1985 to 1991.

## Training

November 2009, we began using Paraben P2 Commander and other Paraben software for computer, cell phone, and email forensics.

Maintain current, active California CPA License requires a minimum of 80 hours of bi-annual continuing education and training in accounting and related subjects.

I am a former member of SoCal Chapter of H.T.C.I.A from 1991 to 2007 with training 4 to six times per year.

I attended H.T.C.I.A. Annual Training Courses of 24+ hours each of Continuing Education in 1999, 2000, 2001, 2003, 2005, 2007.

I attended P.O.S.T. course on Advanced Computer Forensic Analysis, May 2006.

I attended P.O.S.T. course on Intermediate Computer Forensic Analysis, September 2005.

I attended P.O.S.T. course on using the EnCase ® Computer Forensic Analysis Program. We have our own copy of EnCase V® and acquisition and storage hardware. May 2004.

I attended P.O.S.T. course on "Link Analysis" May 1995.

I attended F.B.I course on "White Collar Crime" February 1995.

I attended P.O.S.T. course on "Drug Asset Forfeiture" January 1995. Investigations Academy (Advanced). This course, attended by both Reserve and Regular Investigators, consisted of 40 hours of specialized training instruction in the Investigation Detail procedures including detection of criminal conspiracies and methods of operations in fraudulent schemes.

## Specific

Most recent assignments included:

Assist in the defense of persons charged with violations of Federal Criminal Statutes.

Investigate computers for evidence in civil, criminal, and family law. Investigate computers owned by businesses for data which may have been improperly accessed or used by employees. Investigate computers owned by businesses for improper use by employees.

Investigate computers owned by non-businesses for improper use by family members or others. Investigate computers owned by non-businesses for data which may have been improperly accessed or used by family members or others.

EDiscovery Expert Witness for plaintiff law firms class action laws suits in the Publishing and Pharmaceutical Industries, computer forensic investigations for plaintiff and defendant cases in business, criminal, and family, PI/CFE inves-

tigation into employee theft of funds stemming from computer forensic case.

I have examined books and records in connection with telephone "Boiler Rooms," traced bank records in employee theft, and examined city licensee books and records to determine compliance with city ordinances. I have examined books and records under management contracts to determine compliance with the contracts.

My wide range of experience in preparing books and records for many small business clients has given me the opportunity to observe accounting methods and systems not available to accountant's who work in governmental accounting or those who have spent their careers in large CPA firms and may not have experience with small clients. My years of service to law enforcement have given me the opportunity to observe criminal behavior. This is something few other accountants have ever experienced.

These two attributes makes our firm the ideal vendor to your company- We know how accounting works and we know how law enforcement works. We can tie the two together and work very efficiently from start to finish on any Project.

We will travel to your location, CONUS/OCONUS.