

## **PROFILE**

Harry Garcia, a Certified Fraud Examiner “CFE” and Certified Protection Professional “CPP,” is the CEO and founder of **H. Garcia & Associates (“HGA”), Inc.**, a California licensed private investigative and security consulting company founded in 2005. HGA provides forensic accounting, internal fraud, internal abuse investigative and advisory services to multinational companies, privately-owned companies, individuals, Catholic religious institutions and their external counsel. As a CPP and CFE, Mr. Garcia is board certified in security management with vast experience in risk mitigation assessments, including supply-chain security CTPAT requirements, and fraud and compliance related internal controls reviews. He also possesses AWIA J100 Utility Risk and Resilience certification.

Mr. Garcia’s credentials are supported by more than 35 years of professional investigative and consulting experience with the government, including the IRS as an Internal Revenue Agent and the FBI as a Special Agent Accountant, and with the private sector, including Big-4 Accounting firm Deloitte as a senior forensic accounting investigator and as the owner of HGA investigations. He is an expert in money laundering and corruption matters (i.e. bribery, extortion, kickbacks and FCPA issues). He has worked alongside and provided extensive litigation support to federal assistant U.S. attorneys and trial attorneys in the private sector.

Mr. Garcia is an expert in investigating corporate missappropriation of assets, corruption (bribery-kickbacks) and money laundering fraudulent schemes. He has testified extensively as an expert witness in corruption and money laundering criminal cases in federal court. In the private sector, Mr. Garcia has testified as an expert on money laundering, misappropriation of company assets, vendor kickbacks and investment fraud, in civil litigation depositions and expert witness affidavit in support of motion for the recovery of proceeds of fraud. He has also testified at an unemployment appeals hearing on a missappropriation of assests (theft of company’s inventory) scheme investigation.

## **Key Qualifications**

- Forensic accountant, auditor and certified fraud examiner with 35 years of professional experience. As an accomplished fraud investigator, Mr. Garcia has led and managed complex financial fraud investigations, including securities fraud, public corruption, money laundering, bank fraud, procurement fraud, vendor kickbacks, FCPA issues, Ponzi schemes, check kiting schemes, receivables lapping schemes and health care fraud.
- Experience in forensic auditing including the analysis and tracing of complex financial transactions and the analysis and interpretation of complex financial and business records.
- Expertise in the financial aspects of investigating money laundering and corruption by utilizing indirect methods to uncover illegally obtained funds (e.g., living beyond their means), in which he has testified as an expert witness.
- Experience serving as a canonical investigator for the Catholic Church, conducting ecclesiastical fact-finding investigations, in cases involving complaints of sexual misconduct lodged against a cleric incardinated in or ministering within the Church.

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- Accomplished educator on a myriad of topics, including the basic elements of fraud, forensic interviewing techniques, indirect methods of analyzing illegally obtained funds, and the financial aspects of approaching corruption and money laundering investigations, for law enforcement and private sector internal auditors.
- Solid experience liaising and working closely with law enforcements agencies and private investigators in Spain, Mexico and South America (e.g., Colombia, Peru, Brazil)

## **Certifications, License & Specialties**

Certified Fraud Examiner (CFE)

Certified Protection Professional (CPP) Board Certified in Security Management

American Water Works Association (AWWA) Risk and Resilience Certification

Private Investigator, California License No. PI 25405

Diplomatic experience in Colombia and Mexico.

Big-Four Global Accounting firm experience

Fluent in Spanish (Oral & Written)

## **PROFESSIONAL BACKGROUND**

### **H. GARCIA & ASSOCIATES (HGA), INC. –February 2005 to January 2013 and March 2015 to Present**

HGA has been retained by lawyers, investigative firms and companies, including global fortune 500 companies, wherein we have successfully led an array of engagements such as: fraud investigation and forensic reviews of documents for a mortgage lender; civil litigation support; Sub Rosa operation in the work place; international due diligence investigations; Anti-counterfeit investigation for a global fortune 100 auto maker company in Mexico; security and internal controls risk mitigation assessments for fortune 500 global companies; AML compliance investigation for international gaming company; money laundering expert opinion in support of civil Rico litigation and expert testimony on money laundering procedures for plaintiff in a civil lawsuit; court-ordered compliance monitoring investigation; Clergy abuse investigations in the U.S. and Peru for a world-wide religious organization and a Catholic Diocese; sexual harassment investigation; divorce litigation investigation in South America; Litigation support rebuttal investigations in the U.S. and South America involving material support to terrorism financing allegations; forensic accounting investigation for sporting apparel and footwear multinational in Mexico; theft of inventory investigation for a large private company; Security risk advisory services in Egypt and speaker and trainer on forensic interviewing techniques, fraud investigations techniques and Money Laundering in Colombia, Mexico and Singapore.

### **DELOITTE LLP –January 2013 to February 2015**

Mr. Garcia served as Senior Manager for Deloitte LLP in Bogota, Colombia, where he became the leader of Deloitte Colombia's and neighboring Countries' forensic accounting investigations practice. During his tenure, he developed a clear presence in the region that led to a variety of client engagements involving forensic accounting investigations; corporate fraud investigations involving whistleblower allegations; procurement fraud; FCPA compliance assessments and AML compliance risk-based assessments.

### **ERNST & YOUNG LLP-September 2003 to February 2005**

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Harry served as the Associate Director of the Office of Firm Security responsible for conducting physical security reviews on the firm's new leased buildings, focusing on the integration of baseline physical security requirements, in coordination with the firm's Real Estate division.

### **FEDERAL BUREAU OF INVESTIGATION (FBI) - January 1981 to September 2003**

During his career with the FBI, Mr. Garcia, a Special Agent Accountant, investigated complex financial fraud crimes, public corruption, financial institution frauds and related money laundering cases. He held a diplomatic position with the FBI in Bogota, Colombia and served temporarily in Mexico City. While assigned to Bogota, Mr. Garcia managed a number of high-profile kidnapping cases of U.S. Citizens in Colombia. He represented the FBI at U.S. Embassy interagency meetings that required sensitivity and diplomatic articulation of FBI positions. He was recognized for securing one of the first kidnap extraterritorial indictments of a FARC commander (international terrorist group) in Colombia. While assigned to Los Angeles, he held supervisory and organized crime program management positions in Los Angeles.

During his tenure with the FBI in San Diego, he became the lead investigator of a multi-agency task force that dismantled a cesspool of federal law enforcement corruption involved in drug trafficking, bribery and money laundering. He provided expert testimony during trials which led to convictions and the forfeiture of \$2 million in illicit assets.

In addition, he tailored and implemented FBI international training programs in anti-corruption and anti-money laundering for in-country law enforcement counterparts, prosecutors and investigators in Colombia, focusing on the financial aspects of the investigations, including the use of the net worth analysis techniques to combat corruption cases. He also provided international training, on behalf of U.S. DOJ, Office of Overseas Prosecutorial Development, Assistance and Training (OPDAT) in anti-corruption and interviewing techniques courses in Mexico and Colombia. During these training sessions, he provided valuable insights concerning the prosecutor-investigator relationship in working these cases.

### **INTERNAL REVENUE SERVICE (IRS) - July 1977 to January 1981**

Mr. Garcia served as an Internal Revenue Agent following his graduation from Arizona State University. His responsibilities included conducting federal tax return audits of corporations, partnerships and individuals, by thoroughly examining taxpayers' financial and business books and records, in which he applied relevant audit techniques, to determine the correct tax liability. He was commended by the branch chief on case evaluations for being outstanding in effective time utilization, audit techniques and communication skills.

### **EDUCATION & PROFESSIONAL COURSES**

- Arizona State University, Tempe, AZ Degree: BS, Accounting – August 1977
- Advance Criminal Investigative Techniques and numerous other in-service training courses with FBI
- Training with CIA, Department of State with respect to intelligence gathering, national security and diplomatic protocols
- ASIS International and ACFE continuing education training with respect to security management and fraud investigations

### **PROFESSIONAL AFFILIATIONS**

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Association of Certified Fraud Examiners

American Society for Industrial Security (ASIS) International

Society of Former Special Agents of the Federal Bureau of Investigation

## **MILITARY SERVICE – U.S. Air Force**

## **AWARDS/RECOGNITIONS**

- *Law Enforcement Officer of the Year* (selected by the Federal Bar Association in Puerto Rico for superb performance in a complex financial fraud/corruption investigation)-1987
- Recipient of the an "Outstanding Achievement Award" by the State of California and numerous recognition awards from other local, federal, foreign law enforcement and national security agencies -1987 - 2001
- Recipient of numerous FBI Quality Service Salary Increases, incentive/ cash awards and numerous FBI commendations for exceptional performance and accomplishments in the area of investigations.