

Ronald L. Durkin
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Ronald L. Durkin is a Senior Managing Director of Durkin Forensic, Inc. He founded Durkin Forensic in 2008 after retiring from KPMG, LLP, where he was the National Partner in Charge of Fraud and Misconduct Investigations and also served as Western Region forensic practice leader and coordinating partner for the Los Angeles office's forensic practice.

A Certified Public Accountant with a Certification in Financial Forensics, a Certified Fraud Examiner, and a Certified Insolvency and Restructuring Advisor, Ron has more than 30 years (1972-2009) of combined experience in public accounting and as a Special Agent with the Federal Bureau of Investigation (FBI). He has testified in accounting, financial and bankruptcy matters in U.S. District Court, U.S. Bankruptcy Court, U.S. Tax Court and in various State courts. During his tenure with the FBI, Ron was responsible for investigations involving white-collar crime, political and public corruption, money laundering, organized crime, labor racketeering, Racketeer-Influenced and Corrupt Organization (RICO) statute violations, and narcotics matters. Since leaving the FBI, he has assisted clients with fraud prevention, detection and internal investigations. He has also worked on cases involving bankruptcy, financial statement fraud; conflicts-of-interest; check kiting; employee embezzlement; Foreign Corrupt Practices Act (FCPA) violations; money laundering; and Ponzi schemes.

Ron is a frequent speaker at the FBI Academy and at the American Institute of Certified Public Accountants (AICPA) National Fraud Conference as well as conferences sponsored by the California Society of CPAs and other state CPA societies. He has also made presentations to the Internal Revenue Service Criminal Investigative Division and the U.S. Postal Inspectors. Ron is a Commissioner with the AICPA National Accreditation Commission (NAC) and a former member of the Institute's Business Valuation and Forensic Litigation Services Executive Committee. He is the former chair of the AICPA Anti-Fraud Programs and Controls Task Force and past chair of the AICPA Litigation and Dispute Resolution Services Subcommittee. Ron is also the Chair of the California Society of CPA's Litigation Services Steering Committee and the past Chair of the California Society of CPAs Fraud Section. During his tenure with the FBI, Ron was

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Service Lines

Fraud and Misconduct Investigations
Fraud Risk Management
Bankruptcy and Insolvency
Trustee and Receivership
Expert Witness Testimony

Education and Certifications

Bachelor of Science, Accounting,
California State University,
Sacramento
Master of Business Administration
(Emphasis in Accounting), California
State University, Sacramento
Certified Public Accountant, licensed in
California, Nevada, Washington
and Arizona
Certified in Financial Forensics
Certified Fraud Examiner
Certified Insolvency and
Restructuring Advisor

Professional Associations

American Institute of Certified Public
Accountants – Commissioner with
National Accreditation Commission
California Society of Certified Public
Accountants – Chair of Litigation
Services Steering Committee and
past chair of the Society's Fraud
Section
Association of Certified Fraud
Examiners



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a member of the Bureau's Special Weapons and Tactics (SWAT) team.

Named AICPA Volunteer of the Year for 2003, Ron was also honored in 2006 with the AICPA's Distinguished Achievement Award for his long-time commitment to the organization. In 2007, the AICPA honored him again with its first-ever Forensic Litigation Services Lifetime Achievement Award.

Association of Insolvency and
Restructuring Advisors
Society of Former Special Agents of
the FBI
Institute of Internal Auditors

Investigative and Advisory Experience

- Served as trustee of the parent of one of the largest financial institutions in California where securities fraud and other actions were alleged against senior management.
- On behalf of U.S.-based companies, investigated allegations that members of management of foreign subsidiaries were involved in bribing foreign officials, diverting corporate opportunities and funds, and/or conspiring with others to defraud U.S.-based victims in violation of the FCPA.
- Conducted an investigation of allegations of political and public corruption surrounding an international sporting event that was to be held in the US. The allegations involved FCPA violations, bribery, and public corruption.
- Conducted an investigation of an alleged kickback scheme on the part of a purchasing manager of a global technology company.
- Conducted an internal investigation with a multinational corporation regarding corruption involving a former manager in the accounts receivable department. The case was referred to the U.S. Attorney's Office and the FBI for prosecution.
- Conducted an internal investigation regarding alleged diversion of funds within the accounts payable department of a publicly traded company. The case was referred to the U.S. Attorney's Office and the FBI for prosecution.
- Investigated allegations of fraud in the real estate industry, involving both new construction projects and the management and operation of office buildings, apartment buildings and shopping centers.
- Investigated allegations of corruption by certain members of a County Board of Supervisors who were indicted by a Federal Grand Jury.
- Served as an undercover agent in a case involving 35 State Court judges who were indicted on public corruption charges.



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- Conducted a number of investigations of cases involving pyramid and Ponzi schemes. Also testified in U.S. District Court, State Court, and Bankruptcy Court in several of these cases.
- During career with the FBI and as a bankruptcy trustee, investigated allegations of fraud, corruption and organized crime within the solid-waste industry.
- As the Chapter 11 Trustee of two failed reinsurance agencies, conducted investigations into allegations of fraud and mismanagement on the part of senior management.
- As a Chapter 7 Trustee, Chapter 11 Trustee, and Examiner in bankruptcy matters, conducted hundreds of investigations where allegations of fraud have been alleged.
- As a “Keeper” for the Department of Corporations, investigated a State securities fraud matter.

Bankruptcy and Insolvency Experience

- Served on the Chapter 7 Panel of Trustees for the Central District of California from approximately 1989 to 1996 (handled over 12,000 cases)
- Served as the Chapter 11 Trustee of Benchmark Irrevocable Trust (formerly Imperial Corporation of America- San Diego)
- Served as the Chapter 11 Trustee of American Adventures, Inc. (operated one of the largest campground organizations in the nation)
- Served as the Chapter 11 Trustee of GI Industries (operated one of the largest solid waste disposal companies in Ventura County)
- Served as the Chapter 11 Trustee of Entertainment Sports, Inc (a debtor owned by Michael Goodwin who was convicted of murdering race car driver Mickey Thompson and his wife)
- Served as the Chapter 11 Trustee of Southwest Products, Inc. (operated a bearing manufacturing company)
- Served as the Chapter 11 Trustee of American Resource Corporation (principal of the debtor filed over 100 Chapter 11 cases for apartment buildings around the country. The principal of the debtor exchanged worthless stock in his company (ARC) for ownership interests in apartment buildings around the country. After taking control of the apartment buildings, he collected the rents and failed to pay mortgages, taxes,



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maintenance, etc. When secured creditors filed foreclosure actions against the properties, he filed bankruptcy and continued collecting the rents. He subsequently plead guilty in federal court)

- Served as the Chapter 11 Trustee of 21st Century Film Corporation (this involved being appointed ex-parte as trustee in an involuntary case)
- Served as the Chapter 7 Trustee for Kim Basinger
- Served as the Chapter 7 Trustee for Koala Blue (a company owned by Olivia Newton John)
- Served as the Chapter 7 Trustee for Amplica (obtained Court approval to operate this company until a sale could be consummated. This case was one of my proudest moments in that I saved the company, saved jobs and paid creditors thanks to the Court and the cooperation of creditors and employees)

Publications

Among the principal authors of “Managing the Business Risk of Fraud” (2008). This discussion paper was sponsored by the Institute of Internal Auditors (IIA), the American Institute of Certified Public Accountants (AICPA), and the Association of Certified Fraud Examiners (ACFE).

One of the principal authors of “Forensic Accounting – Fraud Investigations” – AICPA Practice Aid, 2007

Chair of the AICPA Forensic Procedures Task Force responsible for writing “Forensic Procedures and Specialists: Useful Tools and Techniques” – AICPA Special Report, 2006

Chair of the AICPA Antifraud Programs and Controls Task Force responsible for writing “Management Override of Internal Controls: The Achilles’ Heel of Fraud Prevention” – AICPA Practice Aid, 2005

Principal author, “Fraud Investigations in Litigation and Dispute Resolution Services” –



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AICPA Technical Consulting Practice Aid 97-1

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Co-author, SAS 99 – “Is It Enough To Help Close the Expectation Chasm?” (2003) –
California Society of CPAs “*The Witness Chair*”

Author, “A Systematic Approach to Fraud Investigation” – *The CPA Expert*, Spring 2000
(AICPA Newsletter for Providers of Business Valuation and Litigation services)

Co-author, “Defining the Practice of Forensic Accounting” *The CPA Expert*, 1999 Special
Issue (AICPA Newsletter for Providers of Business Valuation and Litigation Services)

Contributing and reviewing author, *Guide to Fraud Investigations* (Practitioners
Publishing Company)

Author, “Criminal Cases and the Investigative Accountant” chapter in *Handbook of
Litigation Services* (John Wiley and Sons)

Author, review of *Investigating White Collar Crime: Embezzlement and Financial Fraud*
(published in *CPA Management Consultant*)

