



TRACE FORENSIC
EXPERTS

CURRICULUM VITAE

Paul A. Rodrigues, CPA, CFE, CFF, CGMA, MST
Managing Member

Trace Forensic Experts LLC | p: 262-337-0458
email: paul@traceforensic.com



Paul A. Rodrigues has over 35 years of experience in the accounting profession. Paul has served as an accounting and tax expert witness or consultant in numerous forensic, fraud, and litigation engagements ranging from \$1 million to \$250 million and has testified in both Federal and State courts and arbitrations, and participated in mediations.

Professional Qualifications

- MST – Masters of Science Taxation, 1994
- CPA -Certified Public Accountant in WI since 1994
- CFE -Certified Fraud Examiner since 2008
- CFF - Certified Financial Forensics since 2008
- CGMA – Chartered Global Management Accountant

Education

UW-Milwaukee, 1994
Milwaukee, WI
Masters in Taxation
President - Student Tax Association

UW-Madison, 1986
Madison, WI
BA, Majors: Economics,
International Relations,
minor in Finance



Professional Experience

Paul has consulted on and provided expert witness testimony on multiple civil and criminal litigation matters, including:

- Accounting expertise in the legal system
- Accounting malpractice
- Asset tracing
- Audit malpractice
- Bankruptcy & Insolvency
- Breach of contract
- Business valuations
- Conflicts of interest
- Corporate restructuring
- Lost profits & economic damages
- eDiscovery & Data Mining
- Embezzlements
- Expert witness
- Internal control assessments
- Federal & state tax audits and issues
- Fraudulent financial reporting
- Fraudulent transfers
- Generally Accepted Accounting Principles (GAAP)
- Generally Accepted Auditing Standards (GAAS)
- Generally Accepted Government Auditing Standards (GAGAS)
- Insurance claims
- Intellectual Property Damages - Patent Infringement, Copyright, Reasonable Royalty, Tradename
- Liquidations
- Minority shareholder disputes
- Partnership and LLC issues
- Ponzi schemes
- Revenue recognition schemes
- Seller misrepresentations
- Settlements and recovery structuring
- Shareholder and employee fraud
- Suspect Interviews & investigations/obtaining confessions
- Tax Fraud
- Theft by Contractor

Selected Project Experience

- Intellectual Property Patent Infringement lost profits & reasonable royalty claims
- Litigation claims arising from fraud and occupational abuse within the banking, construction, real estate, manufacturing, retail, and professional service industries, including fraudulent financial reporting, embezzlements, and conflicts of interest.
- Litigation claims arising from accounting malpractice, minority shareholder and partner disputes, contract disputes, acquisition disputes, damages & lost profits, divestures and divorce matters.
- Litigation claims arising from internal audit failures.
- Corporate liquidations, restructurings, and receiverships.
- Litigation claims arising from bankruptcy matters.
- Coordinating forensic computer images and eDiscovery efforts.
- Contested business valuations and seller misrepresentations.
- Fraud suspect investigations and interviews.
- Assist Special Agents with the US Department of Labor, Office of Labor Racketeering and Fraud Investigations, and the US DOJ.
- Assist Special Agents with the FBI and the Department of Justice US Attorney's Office.
- Appointment as forensic accounting examiner by the US Bankruptcy Court.
- Qualified as an Expert Witness in both Federal and State courts.

Seminars/Webinars

- Panel, *Industry Summit: Fraud Prevention*, Associated Bank, ACG Wisconsin, Chortek LLP (10/08)
- Presenter, *Understanding Business Fraud*, Town Bank of Hartland, Hartland, WI (2/09)
- Presenter, *The Reality of Business Fraud*, First Business Bank-Milwaukee, Milwaukee, WI (5/09)
- Presenter, *Understanding Business Fraud*, Dewitt, Ross & Stevens; Town Bank of Madison, Madison, WI (5/09)
- Co-Presenter, *Reality of Business Fraud*, First Business Bank-Madison, WI (6/09)
- Co-Presenter, *Best Practices, Mitigating Asset Misappropriation*-Waukesha, WI (7/09)
- Co-Presenter, *Business Fraud*, Libertyville Bank-Libertyville, IL (9/09)
- Presenter, *The Reality of Business Fraud*, Milwaukee NARI Home Improvement Council, Wauwatosa, WI (9/09)
- Co-Presenter, *The Reality of Business Fraud*, Wisconsin Treasury Management Association (WTMA), Appleton, WI (9/09)
- Co-Presenter, *Business Fraud*, M3 Insurance Solutions for Business (9/09)
- Co-Presenter, *Fraud Protection Strategies*, Wells Fargo, Milwaukee, WI (10/09)
- Co-Presenter, *Fraud*, Northbrook Bank, Northbrook, IL (10/09)
- Co-Presenter, *Business Fraud*, NorthShore Bank, Skokie, IL (10/09)
- Co-Presenter, *Fraud*, DeWitt, Ross & Stevens, Town Bank, IRS, Brookfield, WI (10/09)
- Co-Presenter, *Understanding Fraud*, State Bank of Lakes, Antioch, IL (11/09)
- Co-Presenter, *Understanding Fraud*, Chase Bank, Brookfield, WI (11/09)
- Presenter, *Business Fraud*, Wisconsin Institute of Certified Public Accountants (WICPA) Conference, Waukesha, WI (11/09)
- Co-Presenter, *The Expert's Role in the Litigation Process*, AICPA Forensic and Valuation Services webinar (12/09)

- Co-Presenter, *The Reality of Business Fraud*, Brookfield Chamber Education Committee and University of Phoenix – Milwaukee Campus presented and sponsored seminar (4/10)
- Co-Presenter, *The Reality of Business Fraud*, University of Phoenix – Milwaukee, WI (4/10)
- Presenter, *Business Fraud*, The IMA Financial Group, Inc. – Milwaukee, WI (5/10)
- Presenter, *Understanding Business Fraud*, Town Bank & Fitzgerald, Clayton, James & Kasten – Hartland, WI (5/10)
- Co-Presenter, *The Reality of Business Fraud*, Wisconsin Treasury Management Association (WTMA), Waukesha, WI (9/10)
- Panel, *Business Fraud Roundtable*, Associated Bank, Waukesha, WI (11/10)
- Presenter, *Business Fraud Exposed*, Bank Mutual, Wauwatosa, WI (3/11)
- Presenter, *Fraud and Forensic Accounting*, Wisconsin Lutheran College, Wauwatosa, WI (5/11)
- Presenter, *Forensic Accounting: Identifying Fraud*, CLE class for Attorneys, Milwaukee Bar Association, Milwaukee, WI (6/11)
- Presenter, *Fraud Happens – A lot*, University Club, Milwaukee, WI (9/11)
- Presenter, *Bank Mutual's 2011 Fraud and Risk Management*, Wisconsin Club, Milwaukee, WI (11/11)
- Presenter, *Johnson Bank, Fraud and Risk Management*, Johnson Bank, Milwaukee, WI (2/12)
- Presenter, *Fraud Happens*, Milwaukee NARI Home Improvement Council, Wauwatosa, WI (5/12)
- Presenter, *Fraud Happens -A lot*, Windy City Summit, Chicago, IL (6/12)
- Presenter, *Fraud Happens -A lot*, NARI Council, Madison, WI (9/12)
- Presenter, *Fraud is Afoot Watson*, Maryland Association of CPAs, College Park, MD (4/13)
- Presenter, *Fraud Happens -A lot*, Windy City Summit, Chicago, IL (5/13)
- Presenter, *Analyzing Financial Statements*, CLE class for Attorneys, NBI, Madison, WI (6/13)
- Presenter, *Identifying Fraud, Analyzing Financial Statements CLE classes for Attorneys*, NBI, Madison, WI (6/13)
- Presenter, *Predictive Coding and eDiscovery, Preserving and Locating Critical ESI section, 2013 Construction Super Conference, San Francisco, CA (12/13)*
- Presenter, *Beware Fraud is Everywhere, Northeastern Wisconsin Chapter AITP (Association of Information Technology Professionals), Appleton, WI (2/14)*
- Presenter, *Beware Fraud is Everywhere, Fidelity National Title Group Springfield, IL (6/14)*
- Presenter, *Forensic Accounting, Institute of Management Accountants, Whitewater, WI (9/14)*
- Presenter, *Dealership or Pirate Ship?, ADAMM, Milwaukee, WI (4/18)*
- Presenter, *Forensic Accounting & Red Flags, HFTP, Milwaukee, WI (4/18)*
- Presenter, *Using Technology to Find the Money, Western District Bankruptcy Section, Madison, WI (5/18)*
- Presentation, *Distressed or Defrauded? Finding the Money! TMA, Milwaukee, WI (10/18)*
- Presentation, *Tell Tale Signs of Fraud & Corruption, League of WI Municipalities, WI Dells, WI (10/18)*
- *Fraud Panel, North Shore Bank, Milwaukee, WI (11/18)*

- *Presenter, Business Fraud Perpetrators & Red Flags, WIAFP (Wisconsin Association for Financial Professionals), Brookfield, WI (12/18)*
- *Presenter, How to Spot a Liar: Techniques for Interviewing and Reading Body Language Milwaukee ACFE Chapter, Milwaukee, WI (6/19)*
- *Presenter, Forensic Accounting & Valuation for Divorce, Sterling Law Group, Milwaukee, WI (10/19)*
- *Presenter, Show Me the Money: Forensic Investigation and Business Valuation in Family Law Cases, Milwaukee Bar, WI (10/19)*
- *Presenter, What You Don't Know Can Hurt You: Detecting and Responding to Bad Actors on Your Campus, NACUA, Washington D.C. (10/19)*
- *Presenter, Internal Investigations, QBE Corporate Counsel, Sun Prairie, WI (10/19)*
- *Presenter, Using Technology to Find the Money, Stafford Rosenbaum LLP, Madison, WI (11/19)*
- *Presenter, Chasing the Money - Financial Failure or Fraud? State Bar of Wisconsin, Bankruptcy, Insolvency and Creditors' Rights Section, 15th Annual Retreat, Kohler, WI (02/20)*
- *Presenter, Using Forensic Accounting to Boost Divorce Matters, Wisconsin Inns of Court and Leander J. Foley, Jr. Society of Family Lawyers (06/21)*

Articles/Publications

- *Don't Miss out on the New Tax Credit for Home Builders!*
Building Blocks, Newsletter of the Metropolitan Builders Association (MBA) January 2007 Volume 3, Issue 1
- *The #1 Reasons Employees Commit Fraud*
C&G Connection Newsletter April 2008 Issue
- *The #1 Method of Payroll Fraud*
C&G Connection Newsletter May, 2008 Issue
- *How Can My Company Avoid Being A Victim Of Employee Theft?*
co-author, BizTimes Milwaukee April, 2009
- *Who Do You Know Has Fraud?*
C&G Connection Newsletter June, 2009 Issue
- *Investigations Best Practices* contributor, CPA Expert Winter 2010 Issue
- *Serving as an Expert Witness or Consultant*
co-author, Practice Aid 10-1, AICPA Forensic and Valuation Services Section August 2010
- *Theft by Fraud in the Workplace*
co-author, Wisconsin Law Journal October 2010
- *Strategic Approach for Maximizing Recovery in a Fraud Case*
co-author, The Fraud Examiner Newsletter, Association of Certified Fraud Examiners January 2011
- *Auditing vs. Fraud Examination - What's the difference?*
C&G Forensic Connection Newsletter, First Quarter 2011 Issue
- *The Mindset of a Fraud Examiner*
C&G Forensic Connection Newsletter, Second Quarter 2011 Issue
- *Catching a Snake in the Grass*
C&G Forensic Connection Newsletter, Second Quarter 2012 Issue
- *Avenues of Recovery*
C&G Forensic Connection Newsletter, Third Quarter 2012 Issue

- *Catching a Snake in the Grass: Why an Impulse Reaction is Rarely the Best Strategy*, The Fraud Examiner Newsletter, Association of Certified Fraud Examiners October, 2012
- *Avenues of Recovery*
C&G Forensic Connection Newsletter, Fourth Quarter 2012 Issue
- *Recovering Damages from Devious Perpetrators*
American Bar Association, Section of Litigation, January 2013
- *To Catch a Thief*, Wisconsin Law Journal, Successful Litigation, April 2016
- *Internal Investigations Best Practices, Part I: Protocols*, American Bar Association, Section of Litigation, February 2019
- *Internal Investigations Best Practices, Part II: Interviews*, American Bar Association, Section of Litigation, September 2019

Specialized Education

AICPA - Association of International Certified Professional Accountants

09/2005 National Conference on Fraud and Litigation Services; Dallas, TX 12/2016 National Conference on Construction and Real Estate; Las Vegas, NV 11/2018 Forensic & Valuation Services Conference; Atlanta, GA

ACFE - Association of Certified Fraud Examiners

02/2008 Exam Review Course; Austin, TX
07/2008 19th Annual ACFE Fraud Conference; Boston, MA 07/2009 20th Annual ACFE Fraud Conference; Las Vegas, NV 07/2010 21st Annual ACFE Fraud Conference; Washington DC 06/2011 22nd Annual ACFE Fraud Conference; San Diego, CA 06/2012 23rd Annual ACFE Fraud Conference; Kissimmee, FL 06/2013 24rd Annual ACFE Fraud Conference; Las Vegas, NV 06/2014 25rd Annual ACFE Fraud Conference; San Antonio, TX 06/2015 26th Annual ACFE Fraud Conference; Baltimore, MD 06/2019 30th Annual ACFE Fraud Conference; Austin, TX

CPE - Link

12/2012 The Yellow Book Interpreted, Generally Accepted Government Auditing Standards
07/2014 Essential Skills for the Government Auditor, Governmental Auditing

MBA - Milwaukee Bar Association

11/2011 Prosecution of Health Care Fraud and Abuse Cases, Milwaukee, WI
11/2011 Fourth Annual E Discovery Conference, Milwaukee, WI

NACVA/CTI - National Association of Certified Valuators and Analysts, Consultants' Training Institute

11/2021 Cryptocurrency Investigations and Tracing
12/2021 Business Valuation and Financial Valuation Hybrid & Virtual Super Conference

WISBAR - State Bar of Wisconsin

12/2011 How to Understand and Analyze Financial Statements for Lawyers, Milwaukee, WI
04/2012 Bridging the Valuation Gap: "Earnouts" & Other Techniques, Web
04/2012 Construction Contracts: Anticipating the Unanticipated, Web
06/2012 2012 Litigation, Dispute Resolution & Appellate Practice, Wisconsin Dells, WI

ABA - American Bar Association

02/2012 iPad for Litigators
02/2012 White Collar Crime Annual Conference, Miami, FL
04/2012 Litigation Annual Conference, Washington DC
09/2012 Fall Leadership Committee Workshop- Construction Litigation, St. Louis, MO 04/2013 Litigation Annual Conference, Chicago, IL
12/2013 Construction Super Conference, San Francisco, CA
08/2014 Litigation Annual Conference, Boston, MA

AGA - Association of Government Accountants

09/2014 Internal Control and Fraud Prevention Training, Washington, DC

Professional Memberships, Past and Present

ABA - American Bar Association

- Criminal Justice Section, Chair Internal Investigations
- Section of Litigation and Intellectual Property Law
- Construction Section Leadership Committee

ACFE - Association of Certified Fraud Examiners

AICPA - Association of International Certified Professional Accountants

- AICPA Litigation Services Task Force

NACVA - National Association of Certified Valuators and Analysts

- Past CFF Champion for the State of Wisconsin

WICPA - Wisconsin Institute of Certified Public Accountants

AGC - Associated General Contractors of America

ASA - American Subcontractors Association

SAW - Surety Association of Wisconsin

MBA - Metropolitan Builders Association

Federal Rule 26(a)(2)(B)

List of Cases in which during the previous 4 years Testimony given at Trial or Deposition:

- 11/20/09 - CR Meyer and Sons Company vs. Custom Mechanical, Case 31 110 Y 00156 07
- 04/21/10 - CAM Recycling & Materials, Inc., Debtor, United States Bankruptcy Court, Eastern District of Wisconsin, Case Number: 09-25303
- 08/24/10 - CR Meyer and Sons Company vs. Custom Mechanical, Case 31 110 Y 00156 07
- 09/30/10 - CR Meyer and Sons Company vs. Custom Mechanical, Case 31 110 Y 00156 07
- 12/09/10 - Raab Mechanical, Inc. and Rudolph Raab, v. MTM Mechanical Services, Inc. and Mark Swiecichowski, State of Wisconsin, Circuit Court, Waukesha County, Case No. 10-CV-01370
- 2/11/11 - Jendusa Engineering Associates, Inc., et al. v. Sarah Mulhern, et al., State of Wisconsin, Circuit Court, Waukesha County, Case No. 09-CV-1785
- 3/16/11 - Jendusa Engineering Associates, Inc., et al. v. Sarah Mulhern, et al., State of Wisconsin, Circuit Court, Waukesha County, Case No. 09-CV-1785
- 7/6/11 - Jendusa Engineering Associates, Inc., et al. v. Sarah Mulhern, et al., State of Wisconsin, Circuit Court, Waukesha County, Case No. 09-CV-1785
- 3/7/12 - Michael Brandt, Heidi Brandt, and Barbara Begale, vs. Joe's Crushing, LLC, Cream City Wrecking & Dismantling, and Joseph Tate State of Wisconsin, Circuit Court, Waukesha County, Case No.: 11-CV-00816
- 3/13/12 - Michael Brandt, Heidi Brandt, and Barbara Begale, vs. Joe's Crushing, LLC, Cream City Wrecking & Dismantling, and Joseph Tate State of Wisconsin, Circuit Court, Waukesha County, Case No.: 11-CV-00816
- 4/04/12 - U.S. Dept. of Justice, Office of the United States Trustee - Fiska Oil Co., Inc., Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No.: 09-21519-PP
- 5/16/13 - U.S. Dept. of Justice, Office of the United States Trustee - Joseph G. Miller, Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No.: 12-32487-MDM
- 7/9/13 - U.S. Dept. of Justice, Office of the United States Trustee - Joseph G. Miller, Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No.: 12-32487-MDM
- 9/18/13 - U.S. Dept. of Justice, Office of the United States Trustee - Fiska Oil Co., Inc., Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case

- No.: 09-21519-PP
- 9/25/13 - U.S. Dept. of Justice, Office of the United States Trustee – Joseph G. Miller, Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No.: 12-32487-MDM
- 11/14/13 - U.S. Dept. of Justice, Office of the United States Trustee – Joseph G. Miller, Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No.: 12-32487-MDM
- 1/3/14 - State of Wisconsin Circuit Court Civil Division, Milwaukee County:
 - Pearl's Two, LLC Plaintiff, v. Ramkrishna Subedi Defendant, and Sunita KC Defendant, Case No: 12CV012268
 - Sunita H. KC and Ramkrishna Subedi, Plaintiffs v. The Zira Corporation, Defendants/Third Party Plaintiffs, v. Talik KC Third Party Defendant, Case No. 12CV002758
- 1/30/14 - U.S. Dept. of Justice, Office of the United States Trustee – Joseph G. Miller, Debtor, United States Bankruptcy Court, Eastern District of Wisconsin Case No.: 12-32487-MDM
- 7/2/14 - Six Star, LLC v. City of Milwaukee, Eastern District of Wisconsin, Case No. 10-C-893
- 9/25/14 - Scott Smith and Alpha Cargo Technology, LLC, Plaintiffs, v. Greg Kleynerman and Red Flag Cargo Security Systems, LLC, Defendants. State of Wisconsin Circuit Court Civil Division, Milwaukee County, Court File No. 11CV 018551.
- 2/18/15 - Six Star, LLC v. City of Milwaukee, Eastern District of Wisconsin, Case No. 10-C-893
- 5/20/15 - Community Care Resources, Inc. and Community Care Programs, Inc., Plaintiffs, v. Greenwich Insurance Company, Meicher CPAs, LLP, Formerly Meicher & Associates, LLP, Defendants, Case No. 14 CV 1368, Case Code: 30103 and 30703
- 5/27/15 - Community Care Resources, Inc. and Community Care Programs, Inc., Plaintiffs, v. Greenwich Insurance Company, Meicher CPAs, LLP, Formerly Meicher & Associates, LLP, Defendants, Case No. 14 CV 1368, Case Code: 30103 and 30703
- 7/7/15 - Dodge Street Anesthesiologists, P.C. and Dr. Nikolaos Koutsonikolis v. Dr. Mark Bainbridge, Case No:01-14-0000-1841
- 7/8/15 - Dodge Street Anesthesiologists, P.C. and Dr. Nikolaos Koutsonikolis v. Dr. Mark Bainbridge, Case No:01-14-0000-1841
- 6/6/18 – Wangard Advisors LLC v. Schenck S.C. & Mark Vance, 2017CV002140 Case Codes: 30301
- 6/12/18 – Rudolph Raab d/b/a Raab Investments, and R&W Lodging, LLC v. Michael Wendel, et al, Case No.2:16-cv-01396-WED
- 7/25/18 – Sadoff & Rudoy Industries LLP v. Sterling W. Kienbaum, Fox Valley Iron, Metal & Auto Salvage, Inc., Gibson Iron Metal & Auto, Inc., et al, Case No. 16-CV-538, Case Code:30106
- 10/23/18 – Faith Technologies, Inc. vs Horizon Construction Group, Inc., Case No. 01-17-0006-3953
- 11/8/18 - In RE the marriage of Monica Anna Powers and Paul William Powers Waukesha County Case Number 2009FA001640
- 02/12/20 - U.S. Dept. of Justice, Office of the United States Trustee – Greg Kleynerman Debtor, United States Bankruptcy Court, Eastern District of Wisconsin
- 12/01/21 - Sioux Steel Company, Plaintiff, v. Prairie Land Millwright Services, Inc., et al. Defendants, United States District Court for the Northern District of Illinois, Case No. 1: 16-cv-2212
- 04/15/22 - National Products Inc., Plaintiff, v. Proclip USA, Inc. and Brodit AB, Defendants. Case No. 3:20-cv-00439-wmc
- 10/13/23 - Seoul Creek Farm LLC, Old Seoul Equestrian LLC And Courtney and Douglas Fromm., Plaintiffs, v. John Pechstein Defendant, Case No. 2022CV000425
- 2/19/24 - Sadoff & Rudoy Industries LLP v. Sterling W. Kienbaum, Fox Valley Iron, Metal & Auto Salvage, Inc., Gibson Iron Metal & Auto, Inc., et al, Case No. 16-538, Case Code:30106

- 3/19/24 - Dane County Case Number 2022FA001219 In RE the marriage of Shannon Lee Bernaden and Gabriel Levi Bernaden.
- 4/18/24 - Lafayette County Case Number 2023CV000006 Knebel Farms, LLC et al vs. Matthew Knebel
- 11/20/24 - Naples Hotel Group, LLC, Plaintiffs, v. J&G Hotels, LLC, Defendant. Civil Action File No. 35-2017-Case No:2017-CA-001384.

Employment History:

Trace Forensic Experts LLC Forensic Accounting and Litigation Support Services, Managing Member National	2021-present
The BERO Group, LLC Senior Director and Chair of the Forensic Accounting Practice Waukesha, WI	2015-2021
Chortek LLP (FKA Chortek & Gottschalk, LLP) Public Accounting Firm, Principal Forensic Accounting and Litigation Support Services Waukesha, WI	2007-2015
VanderBloemen Rodrigues & Assoc. LLC Public Accounting Firm, Member Waukesha, WI	2004-2007
Schenck On-Site, LLC Public Accounting Firm, Managing Member Milwaukee, WI	2003-2004
Tax Compliance Group, LLC Consulting Firm, Managing Member Oconomowoc, WI	2002-2003
Jefferson Wells International (FKA AuditForce, Inc.) Consulting Firm, Sr. Tax Manager, Tax Director, National Tax Director Milwaukee, WI	1995-2001
Schenck Business Solutions SC (FKA Aronson Schroeder & Co., Inc.) Public Accounting Firm, Tax Senior/Manager Milwaukee, WI	1994-1995
Kolb + Co. (FKA Kolb Lauwasser, LLP) Public Accounting Firm, Tax Senior Milwaukee, WI	1992-1994
Price Waterhouse Coopers, LLP (FKA Price Waterhouse, LLP) Public Accounting Firm, Tax Associate Milwaukee, WI	1992
UW-Milwaukee Teaching Assistant, Financial Accounting Milwaukee, WI	1990-1992
Old Republic Risk Management Staff Accountant Brookfield, WI	1989-1991