

## Kent Rodway, CPA, MFAcc

### Senior Consultant

T: +1 416-926-4218 E: [krodway@delta-cgi.com](mailto:krodway@delta-cgi.com)

**Kent Rodway** possesses over two decades of expertise in fraud investigation and forensic accounting. His cases have involved cheque kiting, proceeds of crime resulting from drug trafficking, alleged investor frauds, Ponzi schemes, and financial motives in an alleged homicide. Kent has provided litigation support in various areas, including damage claims, insurance settlements, partnership dissolutions, matrimonial disputes, compliance with the Municipal Elections Act, GST and tax remittances, as well as reconstructing financial records.

Kent's prior experience includes forensic accounting, where he worked on significant cases involving the prosecution and criminal defense involving many levels of government and police services. Additionally, he conducted economic and financial analyses for dispute resolution purposes and provided strategic advisory and financial consulting services to numerous clients.

## Selected Project Experience

- ▶ Prepared an expert opinion report on a commercial real estate matter involving a dispute over financing, development and accounting for a portfolio of 12 real estate properties
- ▶ Prepared an expert opinion report during secondment with the OPP for a first-degree murder charge, reviewing a possible financial gain from the crime
- ▶ Support and analysis for the Ontario Provincial Police leading to the conviction of lead members of a criminal entity for proceeds of crime from drug trafficking
- ▶ Support for criminal defense counsel of both the Nortel and Royal Group executive fraud cases, among the largest white-collar trials in recent Canadian history, both resulting in acquittal
- ▶ Secondment support for the Ontario Provincial Police in the conviction of an executive of Saxton Investments, a \$40 million Ponzi Scheme/investor fraud
- ▶ Support and analysis for the RCMP on a check-kiting scheme with over \$1 billion in cash flow and a \$17 million dollar loss to the banks
- ▶ Support and analysis for the Toronto Police Services on a check-kiting scheme with a \$500,000 loss to the banks
- ▶ Support and analysis for Canada Revenue Agency and the Department of Justice Canada for a tax file of \$2 million in allegedly unreported income
- ▶ Support and analysis for an alleged money-laundering ring across 4 continents with \$25 million in deposits
- ▶ Support and analysis on noted local matters involving a \$110 million real estate development fraud and a business loan fraud of \$10 million
- ▶ Support and analysis for a check-cashing operation involving civil, criminal and immigration issues
- ▶ Support and analysis for audit negligence files including Castor Holdings Ltd.
- ▶ Support and analysis for several matters involving employee theft, kickbacks, union executive malfeasance, matrimonial asset settlements, election campaign audits, partnership and trust settlements, and government due diligence.



## Education

- **McMaster University,**  
Bachelor of Commerce
- **University of Toronto,**  
(MFAcc) Master of Forensic Accounting  
(DIFA) Diploma of Investigative and Forensic Accounting

## Certifications & Licenses

- Chartered Professional Accountant and Chartered Accountant (CPA.CGA)

## Affiliations

- Chartered Professional Accountants Canada, Member
- Chartered Professional Accountants Ontario, Member
- Association of Certified Fraud Investigators of Canada (ACFI), Member