



Scott Porter, CPA, CA, CFF, DIFA Senior Director

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Scott Porter has over 20 years of investigative and forensic accounting experience, including prior roles at a "Big 4" firm as well as the regulatory enforcement division responsible for investigating CPAs alleged to have committed serious breaches of professional misconduct.

Scott has led numerous investigations across myriad industries, conducting hundreds of interviews of witnesses and subjects, encompassing areas such as employee/management fraud, foreign corruption, tax evasion, securities fraud, auditor/accountant standard of care, and financial statement misrepresentation, among others. As a result of this extensive experience, Scott has testified on several occasions; his expert opinions are clear, concise, and resilient when subjected to rigorous cross-examination.

Scott has presented at numerous international anti-fraud conferences for organizations such as the Association of Certified Fraud Examiners (ACFE) and the American Institute of Certified Public Accountants (AICPA).

Selected Project Experience

- ▶ Testified on 11 occasions, pertaining to matters involving charges against CPAs alleged to have committed professional misconduct (e.g., fraud), on behalf of the Professional Conduct Committee of the Chartered Professional Accountants of Ontario.
- ▶ Led investigation of complex, \$130 million international tax evasion scheme, allegedly orchestrated by large global public accounting firm and several of its partners.
- ▶ Led investigation of a CFO at a large private company alleged to have misappropriated \$500,000, overridden internal controls, inflated inventory levels from \$18 million to \$50 million, creating materially false financial statements to deceive creditors. Led subsequent related investigation against partner of large global public accounting firm for failure to identify financial statement misrepresentations.
- ▶ Led investigation, on behalf of a large securities regulated company, of serious allegations made against senior management pertaining to commissions fraud against the company and its clients.
- ▶ Managed an investigation of a large global organization alleged to have bribed government officials in foreign jurisdictions to facilitate the purchase of real estate.
- ▶ Led investigation of a partner of a CPA firm alleged to have issued fictitious consulting invoices totaling \$1.8 million to clients for the purpose of utilizing non-capital losses in an illegitimate tax evasion scheme.
- ▶ Led investigation of Treasurer of St. Luke Lutheran Church alleged to have misappropriated \$600,000 by concealing the transactions in the Church's accounting records.
- ▶ Engaged by the former Human Resources Development Canada (HRDC) to investigate complex allegations of fraud, secret commissions, and misappropriation of funds totaling over \$3 million.
- ▶ Led investigation of a partner of a CPA firm alleged to have provided U.S. tax services to clients at a level that did not meet the standard of care.
- ▶ Monitored CIBC's compliance, across numerous business units including the whistleblower hotline function, with the Department of Justice settlement agreement (re: Enron).
- ▶ Worked with multinational corporations to assist organizations in implementing all phases of Sarbanes-Oxley compliance and internal control requirements.



EDUCATION

- **University of Saskatchewan**
BCOMM (with great distinction)
- **University of Toronto**
Graduate Diploma in Investigative & Forensic Accounting (Dean's List, Highest GPA in Graduating Class)

CERTIFICATIONS & LICENSES

- Chartered Professional Accountant and Chartered Accountant (CPA, CA)
- Certified in Financial Forensics (CFF)
- Specialist in Investigative and Forensic Accounting (DIFA, formerly known as CA/IFA)

AFFILIATIONS

- Chartered Professional Accountants Canada, Member
- Chartered Professional Accountants Ontario, Member
- AICPA Forensic and Valuation Services, Member

PRESENTATIONS

- Speaker, 14 International Anti-Fraud Conferences

PUBLICATIONS

- Teaching Interviewing Techniques to Forensic Accountants Is Critical, Journal of Forensic & Investigative Accounting, Vol. 4, Issue 1, 2012