



Avi Kamath, CPA, CA, CFE

Associate Director

T: +1 365-615-5480 E: akamath@delta-cgi.com

Avi Kamath is a Chartered Professional Accountant, Chartered Accountant, and Certified Fraud Examiner with over twelve years of professional experience in providing forensic accounting, investigation, audit/assurance and tax services.

Avi's forensic experience includes investigating complex, multi-million dollar fraud schemes involving numerous parties across different jurisdictions. He has also assisted clients and counsel involved in shareholder / partnership and family law disputes, and quantified economic losses in alleged contract breaches and class action litigation. Avi is known for his industry-specific knowledge, technical competency in reviewing financial material and ability to analyze large volumes of data. Avi is also a cryptocurrency specialist who has devoted extensive time researching issues relevant to the forensic accounting practice, including tracing and recovery of cryptocurrency assets.

In addition to his client responsibilities, Avi has also lectured, authored articles and developed courses on cryptocurrencies. With his hands-on experience running cryptocurrency 'nodes' and testing decentralized finance applications, Avi is able to effectively sift through technical complexities and comment on the evolving cryptocurrency landscape.

Selected Project Experience

- ▶ Extensive involvement in an international fraud scheme investigation involving multiple parties and currencies, including: (i) completing a full tracing of transactions relating to a cryptocurrency asset (ii) visualizing and graphing the cryptocurrency asset transactions to illustrate flow of funds (iii) opining on the legitimacy of the cryptocurrency asset used to carry out the alleged fraud, (iv) analyzing the general ledger and accounting records to identify efforts to conceal the alleged fraud, and (v) selectively tracing traditional funds in different currencies to identify alleged kickbacks.
- ▶ Developed a customized, comprehensive protocol document to ensure the security and integrity of cryptocurrency assets expected to be held by the court-appointed Escrow Agent, in connection with a Mareva Injunction.
- ▶ Secured cryptocurrency assets from multi-signature wallets, law enforcement and other parties on behalf of the court-appointed Escrow Agent, in accordance with the established security protocols.
- ▶ Compiled and accounted for seven years of historical cryptocurrency activity involving 150+ unique cryptocurrency assets. Significant gaps in records, due to defunct exchanges and lost records, were reconstructed by independently analyzing blockchain records.
- ▶ Successfully traced multiple misappropriated cryptocurrency assets to exchanges, resulting in recovery.
- ▶ Identified previously unreported cryptocurrency assets by analyzing banking records, blockchain activity and publicly available records.
- ▶ Analyzed banking records, business records, email and text message correspondence to investigate a large-scale, multi-year municipal fraud involving numerous staff, vendors and third parties.
- ▶ Appeared at a mediation relating to a class action lawsuit to present an independent assessment of damages, resulting in a settlement.



EDUCATION

- **Queen's University**
Bachelor of Commerce (Honors), 2012
- **Queen's University**
Graduate Diploma in Accounting, 2012

CERTIFICATIONS & LICENSES

- Chartered Professional Accountant (CPA)
- Chartered Accountant (CA)
- Certified Fraud Examiner (CFE)

AFFILIATIONS

- Chartered Professional Accountants of Ontario
- Chartered Professional Accountants of Canada
- Association of Certified Fraud Examiners (ACFE)

LANGUAGES

- English, Hindi, Marathi