HARRY J. GARCIA, CFE, CPP, PRINCIPAL
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PROFILE

Harry Garcia is the president and principal of **H. Garcia & Associates ("HGA"), Inc.,** a California based private investigative Corporation Harry founded in 2005. In this capacity, Harry focuses on delivering a variety of corporate fraud investigation, financial fraud investigation, forensic accounting, risk-based assessment, and litigation support related services to U.S. and international companies. Harry, is a Certified Fraud Examiner (CFE), a Certified Protection Professional (CPP), and a Licensed Private Investigator with more than 30 years of professional investigative, litigation support and consulting experience in the public and private sectors, including money laundering, public corruption (bribery and extortion), asset tracing and corresponding illicit asset forfeiture, financial instituion fraud, in-depth AML compliance investigation, and risk-based audit reviews for compliance and AML functions. He also has extensive experience in forensic investigations with respect to procurement fraud, including vendor kickbacks and FCPA issues. Harry's vast litigation support experience has included working alongside federal prosecutors and trial lawyers, including testifying as an expert in corruption/money laundering criminal cases in federal court and providing expert opinion on federal statutes of money laundering in a civil RICO case. Harry's extensive investigative experience has been focused on working with the government, and in the private sector in the pharmaceutical, Oil & Gas, manufacturing, automotive, gaming and mining industries, where he served a number of Global Fortune 500 Companies.

Key Qualifications

- Forensic accountant, auditor and certified fraud examiner with more than 30 years of professional experience with the FBI as a Special Agent Accountant, IRS Revenue Agent, and Big 4 Accounting firm, encompassing the fields of auditing, accounting, law enforcement investigations, intelligence and private litigation support investigations
- As an accomplished investigator, he has led and managed complex financial fraud investigations, including securities fraud, public corruption, money laundering, bank failure fraud, check kiting schemes and health care fraud
- Expertise in the financial aspects of investigating money laundering, asset forfeiture, and drug-related law enforcement corruption, in which he has testified as an expert and summary witness
- Extensive experience working alongside prosecutors with the Department of Justice and Assistant United States Attorneys in support of the prosecution phase of complex financial fraud cases.
- Accomplished educator on fraud-related matters such as basic elements of fraud, money laundering "A practical approach", forensic interviewing techniques, Indirect methods of analyzing illegally obtained funds, and the financial aspects of approaching corruption and money laundering investigations for law enforcement and private sector accountants and internal auditors.
- Experience in forensic auditing, tracing of cash flow, and analysis and interpretation of complex financial and business records in support of federal investigations and prosecutions of laundering and other federal statutes.

Certifications, License & Specialties

Certified Fraud Examiner (CFE)
Certified Protection Professional (CPP)
Private Investigator, California License No. PI 25405
Diplomatic experience in high-risk environments in Latin America
Fluent in Spanish (Oral & Written)

PROFESSIONAL BACKGROUND

HGA
INVESTIGATIONS

H. GARCIA & ASSOCIATES (HGA), INC. –February 2005 to January 2013 and March 2015 to Present

Harry has been retained by lawyers, investigative firms and companies, including global fortune 500 companies, wherein he has successfully led an array of engagements such as: fraud investigation and forensic reviews of documents for a mortgage lender; civil litigation support; Sub Rosa operation in the work place; international due diligence investigations; Anti-counterfeit investigation for global fortune 500 auto maker company in Mexico; security and internal controls risk mitigation assessments for fortune 500 global companies; AML compliance investigation for international gaming company; money laundering expert opinion in support of civil Rico litigation; court-ordered compliance monitoring investigation; Clergy abuse investigation in the U.S. and Peru for a religious organization; sexual harassment investigation; divorce litigation investigation in Colombia; risk advisory services in Egypt and speaker and trainer on forensic interviewing techniques, fraud investigations techniques and Money Laundering.

KEY ACCOMPLISHMENTS

- Provided expert opinion for a law firm in Los Angeles on a consult basis, on money laundering, in support of testimony for a Civil Rico case. Harry's opinion supported by an assessment of the facts was instrumental in pre-trial case settlement.

- Led an In-depth AML focused investigation for the compliance committee of a large global gaming company based in Latin America. This investigation entailed significant international banking transactions analysis "look backs", which included of various accounts with U.S. banks and international corresponding banks. Harry's efforts refuted bogus allegations and baseless conclusions that client's consulting firm was involved in money laundering.

- Conducted a thorough physical and supply chain security risk mitigation assessment on behalf of a Global Fortune 500 Company's manufacturing facilities ("maquiladora") in Mexico, focusing on U.S. Customs C-TPAT certification requirements. Harry's recommendations assisted the client in obtaining C-TPAT certification from the U.S. Homeland department.

- Led documentary videotaped physical surveillance investigation for large U.S. insurance company, and provided testimony during criminal trial, which was instrumental in securing criminal conviction against the perpetrator of the fraudulent insurance claims.

DELOITTE LLP –January 2013 to February 2015

Harry was a Senior Manager for the Deloitte Financial Advisory Services ("FAS") practice, where he became the leader of Deloitte Colombia's and neighboring Latin America Countries' Forensic & Dispute Services practice. During his tenure with Deloitte, he developed a clear presence in the region that led to a variety of engagements involving forensic investigations, corporate fraud investigations, whistleblower allegations, procurement fraud including allegations of vendor kickbacks and FCPA compliance due diligence assessments, and AML compliance functions for Global clients in the oil & gas, pharmaceutical, mining and banking industries.

KEY ACCOMPLISHMENTS

- During his tenure with Deloitte, Harry developed and built the Forensic & Dispute services practice for Deloitte in Colombia through the establishment of an effective foundation and an analytics forensic technology lab that grew to ten persons.

- Led review, as a controller, of **Compliance AML** function risk based audit work executed by internal audit staff of a global bank in Latin America; the scope of the work was to ensure compliance with internal audit

methodology which included certifying thoroughness of audit work papers and supporting documentation, in support of publishing audit report findings to U.S. and host country regulators.

- Led a forensic investigation for a global pharmaceutical company to assist external Counsel in an anti-corruption corporate investigation involving cash-equivalent bonuses paid to pharmacies and large retail clients for promotional purposes in Colombia. These efforts involved conducting interviews and analyzing financial data from the company´s JD Edwards's system, including clients and distributor's data, and selecting a multitude of transactions for testing using a risk-based judgmental analysis, which entailed searching thousands of manually kept records.

- Led investigations and forensic audits in the energy, manufacturing, mining and Oil & Gas industry addressing issues including FCPA regulations compliance, vendor contract anomalies, improper vendor payments, conflicts of interest, alleged vendor kickbacks and other anomalous transactions. The investigations and forensic audits included subject background checks, data analysis on accounting records and third-party records, selection of transactions for testing using a risk-based judgmental analysis and numerous interviews, including key employee's interviews.

ERNST & YOUNG LLP-September 2003 to February 2005

Harry was Associate Director of the Office of Firm Security responsible for physical security.

KEY ACCOMPLISHMENT

- During his tenure with the Office of Firm Security, Harry develop a physical security risk mitigation baseline plan to meet the security requirements for the firm's new building lease contracts and existing buildings and office space.

FEDERAL BUREAU OF INVESTIGATION (FBI) - January 1981 to September 2003

During his career with the FBI, Mr. Garcia, a Special Agent Accountant, investigated complex financial fraud crimes, public corruption, financial institution frauds and related money laundering cases. He held a diplomatic position with the FBI in Bogota and served temporarily in Mexico City. While assigned to Bogota, Mr. Garcia managed a number of high profile kidnapping cases of U.S. Citizens in Colombia. He represented the FBI at embassy interagency meetings that required sensitivity and diplomatic articulation of FBI positions. Mr. Garcia was recognized for securing one of the first kidnap extraterritorial indictments against a FARC commander in Colombia. While assigned to Los Angeles, he held supervisory and organized crime program management positions in Los Angeles.

During his tenure with the FBI in San Diego, he became the lead investigator of a multi-agency task force that dismantled a cesspool of federal law enforcement corruption involved in drug trafficking, bribery and money laundering. He provided expert testimony during trial which led to convictions and the forfeiture of almost $2 million in illicit assets.

In addition, he tailored and implemented FBI international training programs in anti-corruption and anti-money laundering for in-country law enforcement counterparts, prosecutors and investigators in Colombia, focusing on the financial aspects of the investigations, including the use of the net worth analysis techniques to combat corruption, and trace/forfeit illegally obtained assets. He also participated as a speaker and trainer for U.S. DOJ, Criminal Division, Office of Overseas Prosecutorial Development, Assistance and Training (OPDAT) in anti-corruption and interviewing techniques courses in Mexico, City in 2002 and 2003. During these training sessions, he provided valuable insights concerning the prosecutor-investigator relationship in working these cases.

HGA
INVESTIGATIONS

Key Accomplishments

- Led a multi-agency South-West border task force in San Diego, composed of FBI, IRS, DOJ-OIG and Customs, which dismantled a network of federal U.S. inspectors involved in corruption, bribery, money laundering and drug trafficking, resulting in multiple high-profile convictions and criminal asset/forfeiture of over $2 million in illicit assets. He was recognized for his exceptional work in this investigation with an "***Outstanding Achievement Award***" by the State of California.

- Led a complex investigation of public and private corruption in which an elected official and an international brokerage company were found to have engaged in securities fraud, bank fraud, extortion and bribery. Mr. Garcia's efforts resulted in multiple convictions and restitution of over $4 million. He was recognized for his exceptional work in this investigation with the prestigious award of ***Law Enforcement Officer of the Year in 1997***.

- Led a high-profile, under-cover investigation of a money-laundering ring involving East Coast auto dealerships. His efforts and resulting testimony led to numerous convictions and significant asset forfeitures.

- Developed and implemented international training programs on cutting edge financial investigative strategies to prevent and detect corruption and money laundering schemes on behalf of the FBI for Colombian prosecutors and law enforcement officials.

- Supervised multiple wired-tapped driven organized crime investigations resulting in numerous convictions of corrupt law enforcement officials and asset/forfeiture seizures.

- Supervised the FBI's computer response team in Los Angeles and streamlined the analysis of digital evidence in support of criminal prosecutions, which significantly reduced the backlog of cases.

INTERNAL REVENUE SERVICE (IRS) - July 1977 to January 1981

Mr. Garcia served as an Internal Revenue Agent following his graduation from Arizona State University. His responsibilities included conducting federal tax return audits of corporations, partnerships and individuals, by thoroughly examining taxpayers' financial and business books and records, in which he applied relevant audit techniques, to determine the correct tax liability. Harry was commended by the branch chief on case evaluations for being outstanding in effective time utilization, audit techniques and communication skills.

EDUCATION & PROFESSIONAL COURSES

- Arizona State University, Tempe, AZ Degree: BS, Accounting – August 1977
- Pima Community College, Tucson, AZ Degree**:** AAS, Real Estate/Brokerage
- Tax law, financial auditing techniques and financial transactions analysis –Internal Revenue Agent training with IRS
- Advance Criminal Investigative Techniques and numerous other in-service training courses with FBI
- Training with CIA, Department of State with respect to intelligence gathering, national security and diplomatic protocols
- ASIS International and ACFE continuing education training with respect to security management and fraud investigations

PROFESSIONAL AFFILIATIONS

HGA
INVESTIGATIONS

Association of Certified Fraud Examiners
American Society for Industrial Security (ASIS) International
Society of Former Special Agents of the Federal Bureau of Investigation

AWARDS/RECOGNITIONS

- *Law Enforcement Officer of the Year* (selected by the Federal Bar Association in Puerto Rico for superb performance in a complex financial fraud/corruption investigation)-1987
- Recipient of numerous FBI Quality Service Salary Increases, incentive/ cash awards and numerous FBI commendations for exceptional performance and accomplishments in the area of investigations. He was also recipient of the an "Outstanding Achievement Award" by the State of California and numerous recognition awards from other local, federal, foreign law enforcement and national security agencies -1987 - 2001