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ROBERT NORDLANDER CPA, CFE

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PROFESSIONAL SUMMARY

Highly accomplished forensic accountant with proven expertise in financial litigation and an extensive background as an IRS Senior Special Agent. Wide experience in federal court proceedings through my investigatory work, consultancy services and acting as an expert witness.

PUBLICATIONS

Nordlander, Robert, [Criminal Tax Secrets: What Every Defense Attorney Should Know](#), Nordlander CPA, PLLC, 2022. (Amazon #1 best seller in various business and tax law categories)

Nordlander, Robert, [Unpaid Payroll Taxes: A Time Bomb You Can Defuse](#), Nordlander CPA, PLLC, March 2023.

SKILLS

- Certified Fraud Examiner
- Forensic Accounting
- Fraud Examination
- Federal Taxation
- Criminal Investigations
- Resolving IRS Problems
- Expert Witness
- Litigation Support
- Asset Tracing
- Identifying Discrepancies

WORK HISTORY

Principal Member | *Nordlander CPA, PLLC* | Greensboro, NC | March 2021 - Current

- Managing a forensic accounting and tax resolution firm, specializing in complex financial litigation matters.
- Serving as a consultant to attorneys and an expert witness, as required.
- Utilizing my 20+ years of experience in federal criminal court to conduct examinations and prepare for litigation.
- Specializing in the areas of criminal tax and money laundering investigations.
- Applying comprehensive knowledge of forensic-accounting techniques and methodology.
- Handling varied investigation processes, such as interviewing, gathering evidence, case management and asset tracing.
- Representing individuals and businesses who need help resolving their tax matters with the IRS and other tax agencies.
- Delivering expert presentations to various CPA and attorney associations.

Senior Special Agent | *Internal Revenue Service, Criminal Investigation* | Greensboro, NC | June 2000 - March 2021

- Applied my forensic accounting expertise to conduct large federal tax and money laundering criminal investigations.
- Worked on multi-million dollar cases, both in the United States and internationally.
- Investigated potential criminal violations of the Internal Revenue Code and related financial crimes.
- Engaged in case development, prosecution recommendation, recreating financial records and interviewing.
- Testified in federal court, and practically applied understanding of federal rules of evidence and procedures, and U.S. sentencing guidelines.
- Conducted arrests, served search & seizure warrants, and participated in surveillance/undercover operations.
- Served as a subject matter expert in the field of cryptocurrency.
- Over the course of my time in post I served as Acting Supervisor, Use of Force Coordinator, Certified Academy Instructor, FBI Joint Terrorism Task Force, Cybercrime Coordinator, and
- Provided coaching and mentoring for new special agents in my role as On the Job Instructor.

Accounting Instructor | *Bob Jones University* | Greenville, SC | August 1998 - June 2000

- Devised and implemented new syllabi and day-to-day instruction to align educational strategies with industry best practices.
- Taught a range of accounting courses, such as Principles of Accounting, Intermediate Accounting, Cost Accounting and Federal Taxation.
- Defined and articulated learning outcomes, including performance metrics, to improve student-learning.
- Created tests and assessed students' ability, knowledge and understanding.

EDUCATION

Master of Business Administration

UNC Greensboro | 1998

B.S. in Accounting

Bob Jones University | Greenville, SC | 1991

AWARDS / HONORS

- **Appreciation Award:** United States Attorney's Office, Middle District of North Carolina
- **Director's Award:** North Carolina Alcohol Law Enforcement Agency
- **Leadership Award:** United States Attorney's Office, Eastern District of Virginia
- **Albert Gallatin Award:** United States Treasury

TRAINING & LICENSES

- CPA License, North Carolina State Board of CPA Examiners (1996)
- Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners (2021)
- Reactor Certification (Tracing Cryptocurrency), Chainalysis Inc. (2019)
- Certified Criminal Investigator, Federal Law Enforcement Training Center (2000)
- Firearms Training (Instructor), Federal Law Enforcement Training Center
- Use of Force/Building Entry/Active Shooter (Instructor), IRS Criminal Investigation

EXPERT TESTIMONY

Bankruptcy Court, Eastern District of North Carolina (#22-00397-5), March 2022

- Re: Baxley Corporation, LLC: Testified about the review of corporate books and records, emails, and other financial documents of the debtor.
- Gave opinion on the analysis of the records, the apparent destruction of records, and the findings of fraudulent activity.

ASSOCIATIONS / MEMBERSHIPS

- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Accountant / Lawyer Alliance

RECENT PRESENTATIONS

Nail Finance Conference, Anaheim, CA (Jan 2023)

"Avoiding a Criminal Tax Investigation" and "Forensic Accounting": Live presentations to nail salon owners and vendors about the role of criminal tax investigations in tax compliance, the common areas of non-compliance in the industry, and how forensic accounting is implemented on financial investigations and disputes.

Minnesota Association of Certified Public Accountants, Greensboro, NC (Nov 2022)

"Tales From the Dark Side: IRS Enforcement of Cryptocurrency": A virtual presentation to Certified Public Accountants on how cryptocurrency works and examples of how IRS-CI investigated cryptocurrency related crimes.

"False Tax Returns: Why CPAs and Their Clients Go to Prison": A virtual presentation to Certified Public Accountants on how IRS-CI finds, evaluates, investigates, and prosecutes tax crimes with false tax returns.

Association of Certified Fraud Examiners Las Vegas Chapter, Greensboro, NC (June 2022)

"Lifecycle of IRS Criminal Investigation and Bankruptcy Cases": A virtual presentation to Certified Fraud Examiners on the tools, methods, and evaluation of various tax crimes, including bankruptcy fraud.

North Carolina Bar Association: Bankruptcy Section / Federal Public Defenders Office, Greensboro, NC (Nov & Dec 2021)

"Bitcoin and Cryptocurrency": Two presentations to attorneys, covering cryptocurrency and the effect on law firms.

Accountant/Lawyer Alliance Community, Greensboro, NC (Nov 2021 & Nov 2022)

"Taxes and Cryptocurrency": A virtual presentation to attorneys and CPAs on the federal tax implications of purchasing, owning, and selling cryptocurrency.

North Carolina Association of Certified Public Accountants, Greensboro, NC (Nov 2021)

"False Tax Returns: How CPAs and Their Clients Go To Prison": A presentation to CPAs on how the IRS develops, investigates, and prosecutes false tax returns.

Minnesota Association of Certified Public Accountants, Greensboro, NC (Nov 2021)

"The Lifecycle Of A Criminal Tax Investigation": A virtual presentation to CPAs on how the IRS evaluates, investigates, and prosecutes criminal tax violations.

American Society of Tax Problem Solvers, Dallas, TX (Nov 2021)

"Unpaid Payroll Taxes: The Quickest Way To Prison": A presentation to attorneys, enrolled agents and CPAs on the civil and criminal ramifications on unpaid payroll taxes.

CPA Crossings, LLC, Greensboro, NC (August 2021)

Various presentations sponsored by CPA Crossings, LLC for CPAs nationwide to receive continuing education credits.

- The Lifecycle of a Criminal Tax Investigation (2 hour CPE)
- False Tax Returns: How CPAs And Their Clients Go To Prison (2 hour CPE)
- Unpaid Payroll Taxes: The Quickest Way To Prison (2 hour CPE)

- Forensic Accounting: When The Office Is A Crime Scene (4 hour CPE)
- Podcasts: How To Market Your Expertise To Get More Clients (1 hour CPE)

Association of Certified Anti-Money Laundering Specialists, Greensboro, NC (August 2021)

Panel member discussing the global investigation on *Welcome To Video*: a child exploitation darknet website facilitated by Bitcoin.

Accountant/Lawyer Alliance Community, Greensboro, NC (June 2021 & 2022)

“Forensic Accounting: When Office Is a Crime Scene”: What attorneys and CPAs need to know about how to investigate, search, preserve, and analyze evidence obtained in an embezzlement scheme, and how to write the report for any civil and criminal proceedings.

North Carolina Bar Association, Raleigh, NC (May 2021)

“How a Civil Tax Case Becomes a Criminal Fraud Investigation”: Spoke to attorneys about the fraud referral process, how to stop civil actions from becoming a criminal investigation, and best practices if their client is subject to a criminal tax investigation.

Buncombe County Bar Association, Asheville, NC; Mecklenburg County Bar Association, Charlotte, NC; Forsyth County Bar Association, Winston-Salem, NC (April & May 2021)

Presentation to attorneys on Bitcoin and cryptocurrency and their impact on bankruptcy, divorce, estate planning, and criminal defense law firms.

United States Probation Office & United States Attorney's Office, Greensboro, NC (March 2021)

Bitcoin and cryptocurrency in criminal investigations. Audience was probation officers and federal prosecutors.

Association of Certified Anti-Money Laundering Specialists, Greensboro, NC (March 2021)

Spoke to nationwide members about the use of suspicious activity reports from financial institutions in criminal investigations.

Internal Revenue Service, Criminal Investigation, Charlotte Field Office, Greensboro, NC (Feb 2021)

Presentation to IRS Criminal Investigation special agents and professional staff about open-source intelligence gathering, preservation requests and court orders for cybercrime investigations.

Internal Revenue Service, Criminal Investigation, Charlotte Field Office, Greensboro, NC (Oct 2020)

Best practices in criminal fraud referrals for IRS revenue officers. Audience was employees of the civil section of the Internal Revenue Service.

North Carolina Congressional Liaisons, Greensboro, NC (Sept 2019)

Spoke to NC congressional liaisons on the importance of the IRS, Criminal Investigation in Bitcoin, and cryptocurrency investigations.

High Point University, High Point, NC (Nov 2019)

The role of the IRS, Criminal Investigation in financial investigations, and mock investigations for accounting students.

Wake Forest University, Winston-Salem, NC (Nov 2018 & 2019)

The role of the IRS, Criminal Investigation in financial investigations, abusive tax shelters, and burden of proof in court, plus a mock investigation for Master of Accounting students.

International Law Enforcement Academy, El Salvador (June 2018)

A week of classes in forensic accounting in criminal investigations, including net worth and expenditure method of proof. Taught law enforcement officers and financial analysts from South America, Central America, and the Caribbean.

North Carolina Alcohol Law Enforcement, Greensboro, NC (May 2018)

Presentation to special agents on the principles of money laundering and elements of federal money laundering violations.

United States Attorney's Office, Durham, NC (Nov 2014)

Delivered an identity theft training session to local police department officers and state prosecutors.

United States Embassy, Jakarta, Indonesia (Aug 2010)

Forensic accounting in criminal investigations, including the net worth and expenditure method of proof. One week class consisted of role playing, presentations, and financial calculations. Students were law enforcement officers and lawyers from Indonesia and East Timor.

PODCAST

- Host of *Fraud Fighter* podcast (available on iTunes, Spotify and Google), a bi-weekly podcast identifying the best tools, practices, opportunities, and people to answer questions about fraud and forensic accounting.