

## **CURRICULUM VITAE**

David M. Shapiro  
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### **SUMMARY**

David M. Shapiro serves as a Distinguished Lecturer and Coordinator of the Fraud Examination and Financial Forensics program and was formerly Deputy Director of the Advanced Certificate in Forensic Accounting program under the Master of Public Administration - Inspection and Oversight degree at CUNY's John Jay College of Criminal Justice, teaching fraud examination, financial forensics, and managerial inspection and oversight-related courses at the graduate and undergraduate levels under the Department of Public Management. He has published articles in the areas of accounting, finance, and risk management. Among his published works is a special chapter for the book How They Got Away with It: White Collar Criminals and the Financial Meltdown.

David is a financial and nonfinancial due diligence specialist. He is also an expert on financial investigations and law enforcement. His extensive background includes work as an FBI special agent and assistant legal advisor, an assistant prosecutor in Essex County, NJ, and the Global Practice Leader at Aon's Corporate Investigative Solutions--where he led investigations of financial crimes. In brief, David has focused on conduct and financial crime risks, including the use of financial metrics to prevent and detect organizational and occupational frauds.

### **EMPLOYMENT HISTORY**

Distinguished Lecturer & Coordinator of Fraud Examination and Financial Forensics programs, and Deputy Director of the MPA Saturday program, <b>John Jay College of Criminal Justice, NY, NY</b>	8/2018 to date
Assistant Professor & Deputy Director, Advanced Certificate in Forensic Accounting, <b>John Jay College of Criminal Justice, NY, NY</b>	8/2014 to 8/2018
Managing Director, <b>Aon's Mergers and Acquisitions, NY, NY</b>	1/2012 to 1/2014
Assistant Professor & Deputy Director, Advanced Certificate in Forensic Accounting, <b>John Jay College of Criminal Justice, NY, NY</b>	8/2008 to 12/2011
Instructor, Continuing & Professional Studies, <b>Baruch College, NY, NY</b>	2/2009 to 12/2011
Senior Manager,	

<b>David Landau &amp; Associates, Fairfield, NJ</b>	3/2007 to 8/2008
Director-Deputy Risk Manager, <b>Kroll, NY, NY</b>	2/1997 to 2/2007
Consultant, <b>Rosenfarb-Schneider (CPAs), Roseland, NJ</b>	12/1993 to 2/1997
Assistant Prosecutor, <b>Essex County Prosecutor's Office, Newark, NJ</b>	6/1988 to 12/1993
Special Agent-Assistant Legal Advisor, <b>FBI, Albany, NY</b>	9/1985 to 9/1987

### **EARNED DEGREES**

MBA, Seton Hall University	1988, Concentration in Accounting
JD, Seton Hall University	1985, Focus on Commercial Law
BA in Philosophy, Rutgers University	1980, Minor in English Literature

### **PROFESSIONAL CERTIFICATIONS/LICENSES**

Attorney-at-Law (State of New Jersey - retired)  
 Certified Public Accountant (State of New Jersey - inactive)  
 Property and Casualty Insurance Broker (State of New York - retired)

### **EMPLOYMENT (recent)**

#### **John Jay College of Criminal Justice**

##### ***Teaching***

- *Instructed in ACC 250 (Undergraduate level introduction to accounting)*
- *Instructed in ACC 260 (Undergraduate level accounting information systems)*
- *Instructed in ACC 264 (Undergraduate level business law)*
- *Instructed in ACC 270 (Undergraduate level intermediate accounting)*
- *Instructed in ACC 307 (Undergraduate level financial forensics I)*
- *Instructed in ACC 308 (Undergraduate level auditing)*
- *Instructed in ACC 309 (Undergraduate level financial forensics II)*
- *Instructed in ACC 710 (Graduate level private sector financial reporting)*
- *Instructed in ACC 720 (Graduate level advanced auditing)*
- *Instructed in PAD 700 (Graduate level introduction to public administration)*
- *Instructed in PAD 706 (Graduate level bureau-pathology)*
- *Instructed in PAD 726 (Graduate level outsourcing in the public sector)*
- *Instructed in PAD 740 (Graduate level public sector inspection and oversight)*

- *Instructed in PAD 742 (Graduate level public sector financial reporting)*
- *Instructed in PAD 744 (Graduate level fiscal management in public sector)*
- *Instructed in PAD 749 (Graduate level fraud examination)*
- *Instructed in PAD 818 (Graduate level ethics for auditors)*

### ***Service***

- *Deputy Director of the Saturday MPA program (fall 2019 to date)*
- *Coordinator of Fraud Examination and Financial Forensics programs (fall 2018 to date)*
- *Faculty Senate and College Council (at large representative effective fall 2019 to spring 2020)*
- *Member, Hispanic-Serving Institution Working Group (fall 2018 to date)*
- *Faculty Advisor of (MPA & BS-PA candidates) Pi Alpha Alpha Honor Society (effective fall 2015 to spring 2018)*
- *Search Committee, Confidential Business Officer, winter 2017-2018*
- *Deputy Director, Advanced Certificate in Forensic Accounting (MPA – Inspection & Oversight program, effective fall 2015 to spring 2017)*
- *Faculty Advisor of (MPA & BS-PA candidates) Pi Alpha Alpha Honor Society (effective fall 2015 to spring 2018)*
- *Chair and member, Departmental Curriculum Committee (effective spring 2016 to spring 2017)*
- *Faculty Senate and College Council (at large representative effective fall 2015 to spring 2017, including Executive Committee of Faculty Senate effective fall 2016 to spring 2017)*
- *Member, Search Committee for Vice-President of Enrollment (effective fall 2016)*
- *Member, Strategic Planning Committee (effective fall 2015 to spring 2016)*
- *CUNY Service Corps (effective spring 2015)*
- *Providing public information through news media: (illustrative and not complete)*
  - *Newsday RE: Colombo crime family, July 15, 2019*
  - *Pro Publica RE: Trump et al, July 18, 2019*
  - *CBS TV News RE: El Chapo and supermax prison, July 17, 2019*
  - *Quoted by Forward, May 23, 2018 RE: Michael Cohen, taxi medallions, and tax evasion (see <https://bit.ly/2GMx8or>, accessed May 24, 2018)*
  - *Quoted by CNBC, May 1, 2018 RE: Mueller and Trump (see <https://cnb.cx/2FFGhhQ>, accessed May 3, 2018)*
  - *Quoted by Inside Climate News, April 13, 2018 RE: Massachusetts vs. Exxon (see <https://bit.ly/2H2usDS>, accessed April 26, 2018)*
  - *Quoted by CNBC January 17, 2018 RE: Mueller subpoena vs. Bannon (see <https://cnb.cx/2I1QmlZ>, accessed April 26, 2018)*
  - *Article in the Crime Report January 16, 2018 RE: Whistleblowers, Corporate Fraud, and Congress (see <http://bit.ly/2nE7IIa>, accessed February 5, 2018)*

- o Quoted by Washington Post June 24, 2017 RE: Trump's comments regarding Comey's testimony and tampering with witnesses (see <http://wapo.st/2t32Rys>, accessed June 24, 2017)
- o Quoted by NBC News June 8, 2017 RE: Comey's testimony about Trump meeting (see <http://nbcnews.to/2rTKrxB>, accessed June 9, 2017)
- o Quoted by *Inside Climate News* June 8, 2017 RE: Exxon and failure of compliance with law (see <http://bit.ly/2r7frwB>, accessed June 8, 2017)
- o Quoted by Wall Street Journal May 31, 2017 RE: Organized Crime (see <http://on.wsj.com/2seVlxD>, accessed May 31, 2017)
- o Quoted by ABC News May 17, 2017 RE: Trump conduct and obstruction of justice issue (see <http://abcn.ws/2qsuNtP>, accessed May 17, 2017)
- o Quoted in *Fast Company* May 11, 2017 RE: Comey dismissal and F.B.I. policy (see <http://bit.ly/2pLE5gl>, accessed May 14, 2017)
- o Quoted by *Inside Climate News* March 7, 2017 RE: Exxon, PwC, and New York Attorney General subpoenas (see <http://bit.ly/2mhEsBs>, accessed May 14, 2017)
- o Quoted by the *Dallas Morning News* December 2, 2016 RE: Hospital fraud and mismanagement (see part I <http://bit.ly/2rfgXtd> and part II <http://bit.ly/2pKzBYQ>, accessed May 14, 2017)
- o Quoted by *VICE News* May 17, 2016 RE: FBI Sting (see <http://bit.ly/25aGxkk>, accessed May 14, 2017)
- o Quoted by the *Providence Journal* May 13, 2016 RE: Underground Gambling & International Crime (see <http://bit.ly/1Phga4Q>, accessed May 14, 2017)
- o OpEd piece for *CNBC* March 22, 2016 RE: Brussels Security (see <http://cnb.cx/1PpN4JQ>, accessed May 14, 2017)
- o OpEd piece for *CNBC* February 18, 2016 RE: Apple v. FBI (see <http://cnb.cx/21aUjKb>; <http://bit.ly/1VtwpKn>, accessed May 14, 2017)
- o National broadcast TV - *WCBS Evening News* October 19, 2015 RE: Lufthansa Heist Mob Trial (see <http://cbsloc.al/1RkHnj9>, accessed May 14, 2017)
- o National broadcast TV - *WCBS Evening News* July 11, 2015 RE: Criminal background check database management systems and Charleston shooting (see <http://cbsn.ws/1CwiP4H>, accessed May 14, 2017)
- o Quoted by the *Dallas Morning News* June 21, 2015 RE: Medical fraud investigations (see <http://bit.ly/1QLLwAQ>, accessed May 14, 2017)
- o Quoted by *The Star Ledger* July 26, 2014 RE: Civil rights investigations (see <http://bit.ly/1H5KPM4>, accessed May 14, 2017)

### **Aon's Mergers and Acquisitions (AMAS)**

- *Administrative and managerial oversight of six employees - \$2m annual revenues*

- *Led sales and marketing efforts – domestic and international*
- *Reviewed and approved (and contributed to as necessary) the following types of work products:*
  - *Investigative Due Diligence* (for private equity funds, investment banks, law firms, closely held corporations, and publicly held corporations)
  - *Financial Crime Claims Consultation and Advocacy* (on behalf of insureds – for-profit, independent sector, and public sector entities)
  - *Competitive Intelligence* (e.g., FCPA policies and procedures, mergers and acquisitions)

## **INSTRUCTION**

### **John Jay College of Criminal Justice**

- **ACC/ECO 250: Introduction to Financial Accounting;** undergraduate introductory accounting course
- **ACC 251: Introduction to Managerial Accounting;** undergraduate introductory accounting course
- **ACC 270: Intermediate Accounting I;** undergraduate course in accounting and financial reporting
- **ACC 307: Forensic Accounting I;** undergraduate intro course in financial forensics
- **ACC 308: Auditing;** undergraduate core course in financial audits
- **ACC 309: Forensic Accounting II;** undergraduate advanced course in financial forensics
- **ACC 410: Seminar in Forensic Financial Analysis;** undergraduate advanced accounting course in forensic auditing and investigations applied to public filers
- **ECO / SOC 360: Corporate and White-collar Crime;** undergraduate economics / sociology course in causes and effects of white-collar crimes, including organizational and occupational frauds and corruption schemes
- **PAD 818: Compliance and Ethics in Auditing;** graduate public management course in the MPA-IG (fiscal policy and oversight) program, development and implementation of hybrid course on ethics required of auditors
- **PAD 742 & 749: Public Sector Accounting and Auditing I and II (aka Forensic Accounting);** graduate public management core courses in the MPA-IG (fiscal policy and oversight) program, including instruction in fundamentals of fund accounting, cost accounting, and performance and financial auditing; development and implementation of hybrid courses
- **PAD 744: Capital & Operational Budgeting and Fiscal Management;** graduate public and security management core in the MPA-IG and MS-Security Management programs, including instruction in understanding and analyzing agency budgets and practicing informed financial management that accounts for costs and benefits
- **ACC 710: Advanced Financial Reporting;** graduate accounting course in examination of financial concepts used by reporting entities

### **Baruch College (Continuing and Professional Studies – Forensic Accounting Certificate)**

- ***Investigating and Reporting Financial Fraud***; core course of forensic accounting certificate, including fundamentals of fraud investigations related to financial reporting
- ***Forensic Auditing Practices and Procedures***; core course of forensic accounting certificate, including fundamentals of forensic audits vs. GAAS audits
- ***Ethics and Law of Forensic Accounting***; core course of forensic accounting certificate, including fundamentals of ethics in the audit process and applicable law

### **PUBLICATIONS**

- Shapiro, David M. (2020). *Applications of Accounting Information Systems*. New York: Business Expert Press.
- Shapiro, David M. (2018). Accounting Information Systems and the U.S. Health Care System. *Business Expert Press* (online). ISBN: 9781948580373.
- Shapiro, David M. (2018). E-business and Accounting Information Systems. *Business Expert Press* (online). ISBN: 9781948580359
- Shapiro, David M. (2018). Internal Control for Accounting Information Systems. *Business Expert Press* (online). ISBN: 9781948580366.
- Shapiro, David M. (2018). Understanding Enterprise Accounting Information Systems. *Business Expert Press* (online). ISBN: 9781948580342.
- Shapiro, David M. (2018). Introduction to Accounting Information Systems. *Business Expert Press* (online). ISBN: 9781948580335.
- Shapiro, David M. (2018). Devil's in the Details: Understanding Financial Reporting. *Business Expert Press* (online). ISBN: 9781947843998.
- Shapiro, David M. (2018). Tough and Smart: An Auditor's Guide to Ethics and Compliance. *Business Expert Press* (online). ISBN: 9781948198004.
- Shapiro, David M. (2017). Forensic Accounting: When do You need a Financial Sherlock? A How-to-Guide on Forensic Accounting for MBA Students and Professionals. *Business Expert Press* (online). ISBN: 9781947843837.
- Shapiro, D.M. (2016). The Inspector General Function and Outsourcing: An Introduction. *J. Corp. Acct. Fin*, 28(2), 81–87. doi:10.1002/jcaf.22238
- Shapiro, D. (2015). Treasurers under Investigation. *The Journal of Corporate Accounting & Finance*, 26(4), 37-41.
- Shapiro, D. (2015). Forensic Accounting: Beyond the Courtroom. *Strategic Finance*, September 2, 2015, 46-53.
- Shapiro, D. (2015). Assessing Corporate Governance in M&As. *The Journal of Corporate Accounting & Finance*, 26(2), 35-39.
- Shapiro, D. (2014). Treasurer's Bribery Risk Update. *The Journal of Corporate Accounting & Finance*, 26(1), 11-16.
- Shapiro, D. (2014). Corporate Crime. In *Encyclopedia of Criminal Justice* (1st ed., Vol. 1, pp. 151-157). Los Angeles: SAGE.
- Shapiro, D. (2014). White-Collar Crime. In *Encyclopedia of Criminal Justice Ethics* (1st ed., Vol. 2, pp. 1020-1023). Los Angeles: SAGE.
- Shapiro, D. (2014). Codes of Conduct, Police. In *Encyclopedia of Criminal Justice Ethics* (1st ed., Vol. 1, pp. 116-118). Los Angeles: SAGE.
- Shapiro, D. (2014). Doing Business in Nigeria. *The Journal of Corporate Accounting & Finance*, 25(6), 3-6.

- Shapiro, D. (2014). COSO embraces enhanced fraud risk management. *The Journal of Corporate Accounting & Finance*, 25(4), 33-38.
- Shapiro, D. (2014). Overcoming insurance and financial risks for M&A. *The Journal of Corporate Accounting & Finance*, 25(2), 39-42.
- Shapiro, D. (2013). Treasurers, bribery, and the FCPA: Is there a better way? *The Journal of Corporate Accounting & Finance*, 25(1), 39-42.
- Shapiro, D. (2013). Greece, derivatives, and FX: What went wrong? *The Journal of Corporate Accounting & Finance*, 24(6), 15-17.
- Shapiro, D. (2013). Contractor Fraud. In *Encyclopedia of White-Collar & Corporate Crime* (2nd, ed., Vol 1, pp. 207-211). Los Angeles: SAGE.
- Shapiro, D. (2013). Insurance Fraud. In *Encyclopedia of White-Collar & Corporate Crime* (2nd ed., Vol. 1 pp. 473-477). Los Angeles: SAGE.
- Shapiro, D. (2013). Tax Evasion. In *Encyclopedia of White-Collar & Corporate Crime* (2nd ed., Vol. 2, pp. 904-908). Los Angeles: SAGE.
- Shapiro, D. (2013). The HPQ/AU scandal: What went wrong? *The Journal of Corporate Accounting & Finance*, 24(4), 49-53.
- Shapiro, D. (2013). Auditor's guide to M&A scandals. *The Journal of Corporate Accounting & Finance*, 24(4), 11-14.
- Shapiro, D. (2013). Generating the alpha return: How Ponzi schemes lure the unwary in an unregulated market. In *How they got away with it: White collar criminals and the financial meltdown* (Chap. 7). New York: Columbia University Press.
- Shapiro, D. (2012). Treasurers under investigation. *The Journal of Corporate Accounting & Finance*, 24(1), 9-12.
- Shapiro, D. (2012). Internal auditing and the Dodd-Frank Act. *The Journal of Corporate Accounting & Finance*, 23(4), 15-18.
- Shapiro, D. (2011). Organized crime is not just for the usual suspects. In *Financial statement fraud casebook: Baking the ledgers and cooking the books* (pp. 83-94). Hoboken, NJ: John Wiley & Sons.
- Shapiro, D. (2011). Better understanding accounting fraud. *The Journal of Corporate Accounting & Finance*, 22(4), 61-64.
- Shapiro, D. (2010). The flight from accountability. *The Informant*, 7(1), 26-27.
- Shapiro, David M. (2003). Management Controls. *Habitat Magazine*. February ed.
- Shapiro, David M. (2001–2003). Financial Services Construction, and Government chapters. In *AICPA's Handbook of Fraud*. Jersey City, NJ: AICPA.
- Shapiro, David M. (2000). Corporate Compliance. *Metropolitan Corporate Counsel Magazine*. June ed.

## **SEMINARS and PRESENTATIONS**

- April 24, 2018. "Forensic Accounting and the Public Interest: What's Going on?" Master of Public Administration Student Association in New York, NY.
- March 9, 2018. "Inspectors General, Anti-Corruption and Accountability: A Panel Study of the Impact of IGs on Public Corruption in the US." Moderator/Presenter at the American Society for Public Administration Annual Conference in Denver, CO.
- April 7, 2017. "Surveillance & the Mosque: Roundtable on Documentary Film (T)ERROR." Panelist at Columbia University, New York, Institute for Religion, Culture, & Public Life.

- March 24, 2017. "Asynchronous Student Engagement: Wikis and Google Docs." Digital Demo Day at JJCCJ, New York.
- March 1, 2017. "Accounting Education in MPA Programs." Presentation to MPA faculty and students about innovation in providing accounting instruction for MPA programs (initial work for development of research paper)
- Feb. 6, 2017. "The PAD 744 Project." Online presentation to the Hispanic Educational Technology Services (HETS) organization, explaining development and usefulness of online course innovation
- January 5, 2017. Presentation of workshop for MPA (and other interested) students on "Accountability through Accounting & Auditing"
- Oct. 28, 2016. Presentation at Digital Demo Day (sponsored by Teaching & Learning Center) on using group wikis for student teamwork - online and traditional classes
- Oct. 21, 2016. Panel presentation at NASPAA Conference in Columbus, OH RE: Educating Students for Niche Fields (viz., MPA-IO)
- June 27 - July 1, 2016. Guatemala and the Public Prosecution Function. Field work at Guatemala City, Guatemala RE: Public prosecution in the Northern Triangle.
- June 22, 2016. The Panama Papers. Presented at a John Jay College of Criminal Justice workshop, New York, NY.
- June 14 – 16, 2016. Developing, Applying, and Expanding the Inspector General (IG) Function. Presented at the 8<sup>th</sup> Sino-U.S. International Conference for Public Administration, Renmin University, Beijing, China.
- January 28, 2016. Geek Speed Dating: New Online Learning Encounter. Presented at Faculty Development Day at John Jay College of Criminal Justice.
- December 3, 2015. Taking One for the Team: Collaborative Online Course Redesign Practices. Presented at the CUNY IT Conference at John Jay College of Criminal Justice.
- October 27, 2015. Forensic Accounting: Beyond the Courtroom. Presented at the Forensic Accounting Panel at Baruch College.
- April 20, 2012. Ethics and Compliance for Auditors. Developed and presented for the New York City Comptroller's Office (and other government auditors).
- August 17-18, 2011. Developed and presented seminar on Forensic Accounting, Fraud Examination, and Ethics, sponsored by the *Association of Government Accountants* for the benefit of New York City government auditors.
- August 14-16, 2011. Developed and presented seminar on Forensic Accounting and Fraud Examination, sponsored by *Baruch College* for the benefit of delegation of students from China.
- October 2009. Accounting for Attorneys (including Forensic Accounting), sponsored by the *New York County Lawyers' Association*, NYC (see <http://bit.ly/19kPBIB>).
- April 2009. The casino economy: Tackling Ponzi schemes, sponsored by the *McCormick Foundation* at John Jay College, NYC.
- March 2009. Barriers to Prosecution: Flight from accountability. *Eastern Economics Association* at NYC.



## MAJOR PROFESSIONAL ENGAGEMENTS

### David Landau & Associates

- **Sarbanes-Oxley Compliance: Clients included REITs and alternative asset managers** - reports and fieldwork concerned process analysis, risk assessment, testing of internal control over financial reporting
- **Special Projects: Clients included real estate developers (public filers and closely held entities) and public sector entities** - reports and fieldwork covered construction contracting and self-dealing, independent and internal auditing (including substantive testing), real estate lease administration, related party transactions, executive compensation, vendor management, employee theft and whistleblower complaint investigations, forensic accounting of brokerage commissions receivable, internal controls for manufacturer, forensic accounting of intercompany transactions, project economics, EBITDA analysis & pro forma, governmental funds analysis, including interfund transfers

### Kroll Associates

- **Major Projects:** Engagements included fraud auditing & investigations; grand jury testimony (fraud investigation); deposition testimony (valuation engagement); regulatory investigations (e.g., US Dept. of Labor); internal controls (including Sarbanes-Oxley compliance for Kroll companies and independent clients); information systems reviews; compliance reviews (including Federal Reserve Bank of New York inquiry of suspicious activity reporting); insurance claims assistance (including preparation of summary of damages from embezzlements of cash and other assets); presentation of evidence and information to law enforcement (including District Attorney's Offices in Suffolk County, MA; New York County, Bronx County, New York State Attorney General, and the U.S. Attorney's Offices for the Southern and Eastern Districts of NY), including cases implicating misappropriations of cash and misrepresentations of federal and state trust fund liabilities, financial due diligence investigations
- **Major Clients:** Clients included public filers, closely held corporations, labor unions, pension and welfare plans, governmental organizations, investment companies and funds, and high net worth individuals
- **Bankruptcy Engagements:**
  - *Enron* - on behalf of the debtor-in-possession; reviewing, analyzing, and organizing documentary evidence of fraud; preparing a summary schedule of types of accounting and reporting misrepresentations with effects on financial reporting
  - *Adelphia* - on behalf of the equity committee; reviewing documentation of intercompany transactions, cash accounts, capitalizing vs. expensing analysis, and reviewing compliance with purchase accounting principles
  - *Global Broadcasting Systems* - trustee's accountant, including preparation of monthly accounting reports
  - *Nortel* - accused by bankruptcy trustee of receiving preferential transfers, reviewing documentation, conducting interviews, analyzing data, and preparing report in defense of Nortel