

LEONARD W. VONA, CPA, CFE

Fraud Auditing Inc., CEO
Certified Public Accountant
Certified Fraud Examiner

3331 Route 9
Valatie, NY 12184
Tel: (518) 784-2250
Fax: (518) 784-2251
E-mail: lwwcfe@aol.com

Leonard W. Vona is a financial investigator with more than 30 years of diversified auditing and forensic accounting experience, including a distinguished 18-year private industry career. His firm advises clients in areas of litigation support, financial investigations, and fraud prevention.

Mr. Vona is the author of *Fraud Risk Assessment: Building a Fraud Audit Program*, published by Wiley Publishers.

Mr. Vona has successfully conducted more than 100 financial investigations for some of the largest high profile corporations in the United States. The net result of his efforts has saved clients millions of dollars through recovery or defense strategies. His financial investigation experience includes embezzlement, economic damage, asset theft, bribery, intellectual property, and disbursement schemes. Mr. Vona's trial experience is extensive, including appearances in federal and state courts. He is qualified as an expert witness, as a CPA and a CFE, and is cited in West Law for the successful use of circumstantial evidence.

Mr. Vona lectures nationally and internationally on fraud risk assessments, fraud investigation, fraud prevention and detection, and fraud schemes perpetrated on companies. He regularly speaks at audit conferences and has developed the Fraud Training Curriculum for the MIS Training Institute, an internationally recognized audit training organization. Mr. Vona has provided more than 1,000 days of fraud training to organizations around the world. He was on the faculty of the National Association of Fraud Examiners 1995-2000 and 2001 Lally School of Management at Rensselaer Polytechnic Institute. He has written the training course on Auditors Responsibility for Detecting Fraud – SAS99 used by CPA Societies across the country.

His private industry experience includes being recognized by Arthur Andersen as one of the top 25 Audit Directors in North America and conducting a financial investigation as part of a Qui Tam investigation for the U.S. Department of Justice. He led internal audit departments for more than 15 years and his knowledge of internal controls and fraud prevention theory is vast.

Mr. Vona graduated from Siena College with honors, receiving a Bachelor of Business Administration in Accounting. He is a licensed Certified Public Accountant and a Certified Fraud Examiner.

Mr. Vona is a member of the American Institute of Certified Public Accountants, the National Association of Certified Fraud Examiners and the Institute of Internal Auditors. He was the 1994 President of the N.Y. Capital Chapter of the Association of Government Accountants and the founding President of the Albany Chapter of Certified Fraud Examiners.