

**Donald L. Berez**  
Georgia Southern University  
College of Business - School of Accountancy  
Fraud Examination and Forensic Accounting Programs  
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**Education:**

MBA, Western Illinois University (1981)  
BBA, Western Illinois University (1978 - Accounting)

**Academic Work Experience:**

**Georgia Southern University**, Statesboro, GA  
Senior Lecturer (2007- Present)

Courses Taught:

**Forensic Interviews and Interrogation**

**Noteworthy:** Investigators (students) conduct mock interviews in role, submit reports, and are evaluated in the following practical investigative interview exercises:

- Cognitive interviews of adult victims/witnesses on a simulated identity fraud matter
- Internal affairs interview concerning an unauthorized release of confidential information
- Mock pre-employment background interviews of high school students at a local high school
- Telephone interviews of unknown individuals as possible witnesses in a credit card fraud
- Subject elimination interviews (actual case used once) using the selective interview (BAI) technique
- An interview of a witness in a criminal matter utilizing theater students (who actually committed the crime)
- Development of a college student as an informant to uncover information concerning academic cheating
- Background investigation and interview of Don Berez regarding a matter in his background
- "Go teams" created and interrogation strategies developed for crisis interrogation needs (Boston Marathon Bombing)

### **White Collar Crime**

**Noteworthy:** Many student activities are planned for this course outside of the classroom, to include:

- IRS' community outreach program "Project Adrian"
- mock grand jury held in a local courthouse
- observation of actual federal arraignments, trials, and sentencing hearings

Other courses taught:

**Fraud Schemes**  
**Survey of Accounting (Online)**  
**Financial Accounting**  
**First-Year Seminar**  
**Interviewing for MBA's**

**Bradley University**, Peoria, IL

Instructor (2006 – 2007):

Courses taught: **Fraud Examination,**  
**Financial Accounting, Managerial Accounting**

*Adjunct instructor positions at:*

**University of Illinois**, Springfield, IL (2006)

Course: Accounting for Executives

**Robert Morris College**, Springfield, IL (2004-2005)

Courses: Business Math, Financial Accounting

**Springfield College of Illinois**, Springfield, IL (2004)

Course: Introduction to Business

### **FBI – Police Training**

Instructor / Division Coordinator

(1983 – 2006) / (1995 - 1998)

Although this position was not tied directly to any academic institution, some courses led to academic credit and degrees, and were subjected to a Commission on Accreditation for Law Enforcement Agencies (CALEA) review.

Was assigned to develop and instruct basic and advanced training, with temporary assignments at the:

- **FBI Academy**

- **Illinois State Police Academy**
- **Illinois Attorney General**
- **Department of Defense Polygraph Institute.**

Hired and managed outside instructors, and coordinated training at various levels and geographic locations.

**Noteworthy:** Was selected to attend the **189th Session of the National Academy** and assigned to assist 50 executive police officials during their law enforcement management training.

**Western Illinois University, Macomb, IL**  
Instructor (1980 – 1983):

Courses taught: **Financial Accounting and Managerial Accounting.** Also taught a basic economics course to adult learners (high school teachers).

**Noteworthy:** Developed curriculum for the department's first use of computer assisted instruction utilizing a system known as PLATO from the University of Illinois.

**Robert Morris College**  
Instructor (1978 – 1980):

Courses taught: Cost Accounting, Introduction to Business, Business Math, Income Tax, Personnel Management, Career Development, and Business Law.

**Noteworthy:** Developed curriculum and taught the college's first course entitled, Introduction to Computers. Solicited Radio Shack to loan the school a computer (TRS-80) for classroom use.

## **Publications:**

### **Savannah Morning News - Savannah BIS Section:**

2009 article written on "**White Collar Crime.**"

2010 article written on "**Informants.**"

### **3-part article for the Georgia Society of CPA's Current Accounts magazine:**

Good Interview Techniques – March 2016 publication

Identifying Probable Deception – May 2016 publication  
Getting an Admission of Truth – July 2016 publication

**Presentations or proceedings at Professional Meetings:**  
(see *professional activities below*)

**Honors, Awards, and Business Activities:**

**Georgia Southern University:**

**Instructor of the Year**

2015 - School of Accountancy

**Outstanding College of Business Faculty**

2014 - Ron & Barbara Shiffler Award

**Student-Centered Engagement Award**

2011 - Eagle Executive Faculty Award

**Student Engagement**

2010 - Dean's Citation

**Federal Bureau of Investigation (FBI)**

Incentive Awards:

2003: **Midwest Regional Polygraph Examiner of the Year.** For polygraph efforts during the year and a confession obtained in a bank embezzlement investigation.

1993: **Computer crime investigative procedure development.** For efforts after selection and participation in a national task force of 6 agents that created, developed, and led to the FBI's Cyber Crimes Division, and the Computer Analysis and Response Team (CART). Primary role on the task force was to evaluate application of development of procedures to espionage matters, review of current training programs, and recommendations for the development of future agent training programs.

1992: **Major absentee voter fraud investigation.**

For efforts in interviewing hundreds of witnesses and victims in a politically sensitive investigation. Worked directly with a Department of Justice attorney in obtaining a jury conviction, which was appealed, with the appellate court affirming the conviction and sentence. A federal precedent was set as a result of

this investigation and prosecution.

1991-92: **Relief squad supervision each year.**

1990: **Major foreign counterintelligence undercover operation.** For efforts, with a software programmer, in designing and implementing the FBI's first approved use of a computer network in recording and reporting suspected and known espionage activities in the Washington, DC area. Briefed numerous executive level officials in the national intelligence community as network was developed. Trained over 100 FBI employees, who had never used computers in investigations or intelligence gathering. This system was later implemented country-wide (maybe globally).

1986: **Major domestic terrorist case investigation.**

For efforts as a co-lead agent involved in numerous arrests, and assistance in the prosecution and convictions of 21 individuals. Conducted numerous investigated techniques and methods, and supported a 3 month long RICO trial.

1984: **Major nuclear plant contract and construction fraud matter.** For efforts as a member of a task force in investigating numerous individuals who were prosecuted and convicted. Implemented the first investigative use of a computer in the office and trained staff.

## **Services, Professional Activities, and Associations:**

### **Services:**

**Georgia Southern University**  
**Director,**  
**The Center for Forensic Studies in Accounting And Business**  
**(2007 – 2012) (2014 – Present)**

Was hired as the first director of The Center for Forensic Studies in Accounting and Business ("The Center") in June, 2007. Took a proposed plan and begin operations. The following efforts resulted in accomplishments relative to the developed mission and objectives of the Center since its inception:

### **Revenue generating activity:**

Initially, with no budget or seed money, Center activities and expenses (primarily travel) were covered by the funds provided during 2008 - 2012 (\$28,000), from volunteering to teach an extra 15 sections of First Year Experience. With

these funds an aggressive campaign to establish the Center and our programs began.

Through personal extensive travel and contacts made with professionals in government, law enforcement, and the accounting and anti-fraud professions, the following funds were solicited and obtained:

- An annual Forensic Accounting Scholarship given by an accounting firm (\$1,000)
- Regular donations to the Center for Forensic Studies Fund #0818 (\$27,000)
- Regular donations to the Forensic Accounting Advisory Board Fund #0823 (\$2,500)
- The establishment of the Excellence in Forensic Accounting and Fraud Examination Fund (\$20,000 endowment)

### **Oversight and curriculum development of our educational programs:**

All university undergraduate students can earn their interdisciplinary Fraud Examination minor (5 courses). Our graduate accounting students can earn their Forensic Accounting Concentration (5 courses) in their Masters of Accounting.

Our programs are unique, and as director and chair of a committee, I am responsible for revisions to program content and course materials to ensure currency and meeting the needs of the anti-fraud profession.

### **Marketing:**

An aggressive marketing campaign involved numerous presentations, professional organization involvement, participation in student career fairs, and advertisement. Georgia Southern web pages, sites, links, and "listservs" for the Center and programs were created, improved, or linked in a way to foster the sharing of information with prospective, current, and graduated students.

### **Continuing Education:**

- Our flagship marketing tool is our **annual Fraud and Forensic Accounting**

**Education Conferences**, which have been organized and conducted since 2007. This two and a half day conference (20 CPE) draws national participants, and involves the recruiting of 35 – 40 practitioner, governmental, law enforcement, and academic presenters.

- A **Construction Law and Accounting Conference** was designed and conducted as a one day – 8 hour CPE course in Atlanta in 2008.

- A **distinguished annual Forensic Accounting Lecturer** is identified and brought to campus every year to present to a university wide audience.

### **Forensic Accounting Advisory Board:**

Individuals (20-25) of varying professional backgrounds in business and government were identified and recruited. The board meets annually on campus and in a midyear meeting in Atlanta, GA. The board has been active in providing advice, guidance, and support for the Fraud Examination and Forensic Accounting educational programs. Members recruited agree to provide specific support in the following ways:

#### **For the Students:**

##### **Board members are solicited to:**

- make presentations in the classroom and to the Student Chapter of the ACFE.
- provide job opportunities for internships, forensic engagements, and job opportunities.
- provide financial support (scholarships, grants, donations, endowments).

#### **For the Center:**

##### **Board members are solicited to participate by:**

- identifying speakers for the Distinguished Forensic Accounting Lecturer Series.
- assisting in developing continuing education programs for practitioners.
- participating, sponsoring, and promoting our annual conferences.
- raising awareness of our programs to their networks and associations.
- identifying ways to improve the activities of the Center and our educational

programs.

**For the Faculty:**

**Board members are solicited to identify** pro bono forensic engagement opportunities, locate research opportunities and grants, and share new approaches to minimize fraud.

**Research:**

**Board members are solicited to support and promote** our Journal of Forensic Studies in Accounting and Business.

**Products and Services:**

**Board members are solicited to support and promote** fraud examination and forensic accounting services offered to the public by our Center. If possible, the support is pro bono, and/or utilizes our students.

**Professional Activities:**

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**Interview / Interrogation Activities:**

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2015 - Elite Training Day and Advisory Board Meeting  
International Association of Interviewers  
San Antonio, TX

2014 - Certified Forensic Interviewer Prep Course  
International Association of Interviewers  
Atlanta, GA

2014 - Elite Training Day and Advisory Board Meeting  
International Association of Interviewers  
Nashville, TN

2013 - Investigative Interviewing  
Wicklander-Zulawski (online training)

2013 - Interpretation of Behavior  
Wicklander-Zulawski (online training)



2009 - Advanced Interview and Interrogation Techniques  
Wicklander-Zulawski  
Atlanta, GA

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**Fraud and Forensic Accounting Activities:**

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2012 - ACFE Annual Fraud Conference  
Orlando, FL

2012 - Georgia Chapter ACFE Annual Fraud Conference  
Atlanta, GA

2011 - Georgia State CPA Annual Fraud and Forensic Accounting Conference  
Georgia Society of CPAs, Atlanta, GA

2011 - Investigating on the Internet  
ACFE, Atlanta, GA

2010 - ACFE Annual Fraud Conference  
Washington, DC

2009 - Georgia Chapter ACFE Annual Fraud Conference  
Atlanta, GA

2008 - Principals of Fraud Examination  
ACFE, Austin, TX

2008 - ACFE Annual Fraud Conference  
Boston, MA

2007 - Money Laundering  
ACFE, Columbia, SC

2007 - ACFE Annual Fraud Conference  
Orlando, FL

2011 - Online Course Development Training  
Georgia Southern University  
Statesboro, GA

2009 - Specialized Knowledge and Applications  
(using online resources)  
Prentice Hall Publishers

Kissimee, FL

2009 - Annual State Teachers Training Meeting  
Georgia Association of Accounting Educators (GAEE)  
Macon, GA

2006 - Model Curriculum for Fraud and Forensic Accounting Programs  
U.S. Department of Justice, National Institute of Justice  
Pittsburgh, PA

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**Polygraph Activities:**

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2014 – Senior Polygraph Examiners Training  
National Center for Credibility Assessment (NCCA)  
Savannah, GA

2008 - Annual Polygraph Conference  
American Association of Police Polygraphists (AAPP)  
Jacksonville, FL

**FBI Related Activities (prior to 2007):**

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**Interview / Interrogation Activities:**

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2004 - Statement Analysis  
FBI Academy, Quantico, VA

2004 - Neurolinguistic & Forensic Psychophysiology  
Department of Defense Polygraph Institute  
Ft. Jackson, Columbia, SC

2003 - Behavior Assessment & Elicitation  
CIA, Washington, DC

1996 – Advanced Interviewing and Interrogation  
Reid and Associates  
Mattoon, IL

1989 – Interviewing for Intelligence Officers  
Reid and Associates  
Washington, DC

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**Certified Instructor Activities:**

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1984 – FBI Law Enforcement Instructor Development  
Washington State Criminal Justice Academy  
Olympia, WA

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**Certified Polygraph Activities:**

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2006 - Annual Polygraph Conference  
American Association of Police Polygraphists (AAPP)  
Portland, ME

2005 - Annual Polygraph Conference  
American Polygraph Association (APA)  
Chicago, IL

2004 - Senior Polygraph Examiner's Course  
Department of Defense Polygraph Institute  
Ft. Jackson, Columbia, SC

2003 - Sex Offender Treatment and Monitoring  
Backster School of Lie Detection  
San Diego, CA

2002 - Advanced Polygraph Examiner Training  
FBI Academy, Quantico, VA

1998 - Federal Agent Basic Polygraph Training # 83-3  
Department of Defense Polygraph Institute  
Ft. McClelland, Alabama

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**Other FBI Activities:**

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2002 - Terrorism (Presented on Polygraph Techniques)  
FBI St. Louis, MO

1998 - Media Relations

FBI, Washington, DC

1997 – FBI National Academy, #189  
(assisted law enforcement executives)  
FBI Academy, Quantico, Virginia

1995 - Security Officers  
FBI Academy, Quantico, Virginia

1991 – EEO Investigator  
FBI Academy, Quantico, Virginia

1990 – Information Systems Training  
FBI, Washington, DC

1983 – FBI New Agent Training #83-14  
FBI Academy, Quantico, VA

## **Associations**

International Association of Interviewers (**IAI**) -  
Member and Advisory Board Member  
since 2012.

Association of Certified Fraud Examiners (**ACFE**) -  
Member since 2006,  
founder and officer of Savannah Chapter starting in 2011.

Georgia Association of Accounting Educators (**GAAE**) -  
Member 2008 - 2010. **(Not Current)**

Georgia Polygraph Association (**GPA**)  
Member since 2008

American Association of Police Polygraphists (**AAPP**) -  
Member since 2005.

American Polygraph Association (**APA**) -  
Member since 1998.

## **Presentations at Professional Meetings (2015)**

Savannah Chapter ACFE  
Savannah, GA  
February 19, 2015

Chief Financial Officers of Savannah  
Savannah, GA  
June 17, 2015

Savannah Chapter GSCPA  
Savannah, GA  
May 20, 2015

International Association of Interviewers (IAI)  
Elite Training day and Advisory Board Meeting  
San Antonio, TX  
April 13-15, 2015

Savannah Rotary  
Savannah, GA

June 8, 2015

MARTA Internal Auditors  
Atlanta, GA  
August 5, 2015

Heart of Georgia Chapter GSCPA  
Dublin, GA  
October 20, 2015

Georgia Chapter ACFE  
Annual Fraud Conference  
Atlanta, GA  
November 5, 2015

**Professional Positions:**

**Lawrence Consultants Polygraph (LCP)**  
P.O. Box 2992 Statesboro, GA  
(2006 – Present)

Sole Proprietor, Polygraph Examiner  
Duties, Accomplishments and Related Skills:

The mission of this sole proprietorship is to conduct polygraph examinations for individuals, businesses, professionals, government agencies, and other organizations to resolve issues regarding the truth when all other investigative techniques have been exhausted, or the issues are time sensitive.

Major clients since 2006:

**U.S. Probation** (Illinois and Georgia):  
(2006 – Present)

Conduct polygraph exams of sex offenders on supervised release after incarceration. The exams are conducted on a regular basis to ensure convicted felons are following the conditions of their supervised release and are not a danger to society (children).

**Noteworthy:** Gained admissions during pretest interviews or post-test interrogations resulting in the revocation of offenders' supervised release (sent back to jail). Interview and interrogation results have also led to modification of their sex treatment counseling programs.

**Savannah Chatham Metro Police Department (SCMPD):**  
(2013 – Present)

**SCMPD Recruiting Unit:**

Conduct pre-employment exams for incoming police officers.

**Noteworthy:** Conduct monthly polygraph exams for police officer applicants. Numerous pretest admissions and/or deceptive polygraph results precluded high risk individuals from gaining employment as trusted public officials.

**SCMPD Internal Affairs:**

Conduct multiple and specific issue administrative exams.

**Noteworthy:** Interviews and interrogations have led to the termination or resignation of high ranking police officials.

**SCMPD Criminal investigations:**

Conduct specific issue exams for squads and detectives to clear suspects of wrongdoing, or to obtain the admissions of subjects for prosecution.

**Loomis Armored Car Service:**  
(2012)

Conducted pre-employment screening of office staff and truck drivers.

**Defense attorneys:**  
(2006 – Present)

Conduct attorney-agent privileged communication exams for criminal investigative and civil matters.

**Noteworthy:**

- 1) Prosecutors were planning to indict a mother for causing the perceived wrongful death of her infant child. All charges were dropped and an autopsy report was considered flawed, after reviewing my interviews and my polygraph report reflecting her innocence.
- 2) Prosecutors acting on the statements of a minor, were planning to indict a father for an accusation of inappropriate sexual contact. All charges were dropped and the minor recanted, after reviewing my interviews and polygraph report.
- 3) Prosecutors were planning to prosecute an individual, with sentencing expected to

be “for life.” Based on my interviews, the individual accepted responsibility for his actions and his attorney assisted his client by negotiating a plea agreement to minimize his jail sentence to 12 years.

**Individuals:**

(2006 – Present)

Conduct fidelity polygraphs for couples, and exculpatory exams for individuals to support their innocence, or not.

**Noteworthy:** My interview and polygraph of one individual prior to his disciplinary hearing, supported his truthfulness and protected his employment position.

**Businesses:**

(2006 – Present)

Conduct employee theft exams for business owners or management in compliance with the Employee Polygraph Protection Act (EPPA).

**Andy Frain, Inc**

Naperville, IL

(1971 – 1978)

Crowd control and security services at sports and entertainment events, as well as any event needing uniformed or professionally dressed personnel.

**As an Usher:** Assisted the public at numerous venues throughout the Chicago area. Also provided security, and intervened in unruly situations at major events such as sports, concerts, conventions, and fund raisers.

**Noteworthy:** Involved in many highly publicized events and dealt with many confrontations between individuals in large crowds.

**As a Field Supervisor:** Provided training, supervision, and took operational responsibility for ushers.

**Noteworthy:** Selected to be a supervisor at the Kentucky Derby (1973 – 1978).

**As the Assistant Personnel Director:**

Targeted, recruited, interviewed and processed hired personnel.

**Noteworthy:** Developed and implemented the company's first new employee



training program, and conducted that training.

**Licensures and Certifications:**

Certified Forensic Interviewer **CFI** (2014)  
International Association of Interviewers

Certified Fraud Examiner **CFE** (2007)  
Association of Certified Fraud Examiners

**Licensed** Polygraph Examiner (2005)  
Illinois Department of Regulation

**Certified** Polygraph Examiner (1999)  
FBI

**Certified** Financial Investigator (1992)  
FBI

**Certified** Police Instructor (1984)  
FBI

Certified Public Accountant **CPA** (1983)  
University of Illinois

**Department Service:**

Director, Center for Forensic Studies in Accounting and Business  
Chair, Fraud and Forensic Accounting Steering Committee

Developed and instructed in new certificate programs:

**Essentials of Fraud and Forensic Accounting**  
**Fraud Examination**  
**Forensic Accounting**