

Curriculum Vitae of Edmond J. Martin

Edmond J. Martin

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SUMMARY OF QUALIFICATIONS

I have over 50 years of investigative experience in the Federal and state governments, as well as the private sector. I began my career as a Special Agent in 1969 with the Internal Revenue Service's Intelligence Division, which later evolved into the Criminal Investigations Division. In 1984, left IRS for the State Securities Board for the State of Texas as a Supervising Examiner; in 1986 left the state and began business as Financial Investigative Consultants, Inc., and in 1991, returned to Internal Revenue Service Criminal Investigations Division as a Special Agent; and in 2001 retired from Federal service with 26 years as a Special Agent. Sage Investigations, LLC began in 2002 as a licensed private investigation and consulting firm.

- Certified Fraud Examiner
- Texas Board Certified Investigator
- Extensive training and experience in the application of legal and accounting principles, analyzing financial records, interviewing witnesses, preparing reports with recommendations, and testifying in grand juries and courts.

CERTIFICATIONS AND PROFESSIONAL AFFILIATIONS

Certified Fraud Examiner 1989 to the present

Member of the Austin Chapter of the Association of Certified Fraud Examiners

Member of the Texas Association of Private Investigators since 2002

Texas Licensed Private Investigator - License A10803

Texas Board Certified Investigator – Designation received 2007

Membership in the Forensic Expert Witness Association

Member of the Association of Former IRS Special Agents

Formerly, I was an Enrolled Agent with the IRS from 1984 to 1991 and from 2001 to 2005.

Member of the Fraternal Order of Investigators

Member of Intellenet

PROFESSIONAL EXPERIENCE

SELF-EMPLOYED - Austin, Texas, 2002 to the present.

Owner - manager of Sage Investigations, LLC, a private investigation, forensic accounting, and consulting firm. Annually maintains Continuing Professional Education credits through the Texas Association of Private Investigators, Austin Chapter of the Association of Certified Fraud Examiners, the Fraternal Order of Investigators, and Intellenet. I received training in various investigative matters and ethics from these organizations.

- Sage conducted a forensic investigation for a Houston area contractor of his long-term Controller damaged the company in the amount of \$1.5 Million by failing to pay federal employment taxes and state sales taxes for multiple years in an attempt to bankrupt the company and cause havoc. The case is pending civil and criminal actions against the Controller.
- Sage conducted a forensic investigation of the Texas Controller of a Canadian company operating in Texas. She embezzled six figures, stole inventory, and intellectual property (over 3,000 business operating files). The case is pending with the DA's office
- Sage prepared a rescission computation for 20 investors in a Ponzi Scheme. The original investment was \$4.5 million, and with the additional costs, attorney fees, and disgorgement, the total damages exceeded \$10 million. The computation led to testimony during an arbitration hearing. The decision is still pending.
- A waste management company in Austin retained me to determine if ghost employees are on their payroll. The case is pending.
- The defense for an Oil drilling Ponzi scheme retained me to help the defense determine the accuracy of the prosecution's numbers. The case is pending.
- An Oil field service company retained me to determine if funds from factoring accounts receivable were being stolen. The case is pending.
- The Board of Directors of a Special Utility District retained me to investigate the General Manager of the District, who was abusing his credit card and stealing cash from the District. A week into the examination, the General Manager resigned.
- A partner for a business retained me in a business divorce matter involving a partnership, and the majority partner diverted receipts from the partnership to his own business.
- I received training from FEWA for expert witnessing by a lawyer on Zoom.
- The Trustee of an estate retained me in a Divorce matter to trace separate property for 30 years to prove the funds were not commingled with community funds. Both Texas and Florida law were involved.
- A government contractor retained me to defend allegations of overcharging their partner for services. Reports written, awaiting deposition and trial.

- I attended the annual training by the Texas Association of Licensed Investigators (October 2023 and Intellenet – International Intelligence Network (March 2023)
- A major Sports construction company hired me to determine the amount of embezzlement by a director in their Company. We discovered that over \$1.5 million was stolen in 3 years using the company credit card.
- I prepared to testify in a \$60 million investment scheme and a Limited Partnership oil scheme. The defendant filed for bankruptcy an hour before trial.
- Retained on multiple fraud matters involving an Investment scheme involving \$31 million of investor funds, a divorce involving separate real property, the embezzlement of a church, and crypto fraud. I authored a final report for the Church embezzlement scheme, and the thief was prosecuted.
- December 2022, engaged by attorneys representing an insurance company regarding a damage claim for a restaurant closed for repairs. Expert reports were prepared, and the matter was settled.
- November 2022, engaged in investigating a significant credit card theft (\$1.5M) by an officer of the construction company. We completed the investigation and reported our findings in April 2023. Legal action is pending on the case.
- I attended annual training by the Texas Association of Licensed Investigators (August 2022 and February 2023 and Intellenet – International Intelligence Network (March 2023).
- September 2022, authored the final report in a divorce matter regarding tracing both the husband's and wife's separate property and their community property and claims for reimbursement by the wife. DIO technology was instrumental in tracing the funds between multiple accounts and in decreasing case time. The case was settled through mediation in November 2022.
- August 2022, attended the TALI convention in League City, TX, and earned continuing education credits.
- June 2022, reviewed records and prepared a report from evidence gathered by a law firm to opine on representations made to investors that constituted badges of fraud and misappropriation of investor funds.
- In May 2022, I assisted in recovering over \$200,000 in a debt collection matter.
- In May 2022, retained in a complex investment scheme matter involving 11 bank accounts and seven entities, \$30 million in investor contributions, and expert witness testimony is anticipated. Civil proceedings are pending in September 2023. The deposition request was suspended.
- In May 2022, I completed the defense of a charter school by tracing \$36 million through six years and more than six bank accounts. DIO technology has been instrumental in tracing funds between multiple accounts and decreasing case time. The case is pending.
- In May 2022, engagement related to an officer/shareholder theft matter was settled in mediation.
- In March 2022, I investigated a shareholder derivative lawsuit by business partners in the aerospace and defense industry. The case is pending.

- In November 2021, I authored the final report on a divorce matter regarding tracing the husband and wife's separate property and their community property and claims for reimbursement by the husband. DIO technology was instrumental in tracing the funds between multiple accounts and in decreasing case time. The case was settled through mediation in August 2022.
- In September 2021, I authored a final report regarding the creditor of a business attempting to become an equity owner. The case is still pending.
- In August 2021, I authored a final report regarding international fraud and conspiracy involving solar panels in Nicaragua.
- June 2021, Fraternal Order of Investigators – Speaker
- In April 2021, I was retained to defend a client with his attorneys on a PPP Loan fraud investigation. The attorneys were dismissed in November 2021, and the client then interfaced directly with the AUSA Office to continue his case. He has recently been indicted and hired another attorney.
- In March 2021, I testified in a sentencing hearing in Federal Court before Judge Lee Yeakel.
- In March 2020, I was retained to investigate Wire Transfers and Cashier's checks used in alleged bank fraud. I prepared a report with exhibits in April and was deposed over Zoom in late April 2020.
- In November 2019, I completed a case (Probate D-608-PB-2014-00001) that lingered from 2016 regarding one of the co-executors converting the assets of his parents' estate to his personal use. My forensic accountant and financial expert testimony occurred in Probate Court in Silver City, New Mexico. The case was heard by a District Judge regarding the theft of \$2,000,000 by a brother and co-executor of an Estate left by his parents. There were two siblings, and both were co-executors. The trial lasted a day and a half, and my testimony spanned three hours, encompassing voluminous records and summaries that traced the flow of money through bank accounts. The Judge and the defense attorney complimented the presentation. The Judge ultimately ruled in favor of my client.
- In November 2018, I completed an investigation and preparation for testimony in a contested will involving a client whose mother and father owned land in the Permian Basin. The mother left all the estate assets to her daughter. The case was settled in mediation, and the client received a settlement of eight figures.
- In November 2018, I completed an asset recovery investigation and successfully returned the client's funds of over \$900,000.
- In October 2018, I completed the Expert Witness report for the defense in a \$32 million lawsuit alleging fraud and a Ponzi scheme. The report was submitted to the District Court in Dallas, Texas, and a Summary Judgment was granted in favor of the defense.
- In August 2018, Elected President of the Texas Association of Licensed Investigators
- In August 2018, I presented Forensic Accounting Investigations to TALI.
- I taught a day course regarding the dos and don'ts of running a private investigative business.

- Prepared the investigation that led to the reconstruction of fifteen points of sale registers to help defend a client.
- I prepared an expert witness report for the embezzlement of \$850,000 of an estate by the family member who was the estate's executor. The case is pending trial in Arizona.
- Organized and developed an asset search for a contested will involving Oil and Gas Properties in Midland, Texas. The case is pending resolution.
- Helped represent a defendant in an income tax matter involving a bank deposits and currency expenditure case and proved that Cash on Hand was not computed correctly, thus reducing the number of counts being charged.
- I provided forensic accounting services in three divorce cases in Midland, Baytown, TX, and Tennessee.
- I employ financial investigative knowledge to solve problems for individuals, law firms, businesses, and corporations.
- In July 2017, I assisted in a presentation to the Presentence Officer by a client, and the client was granted probation.
- In June 2017, I testified as an expert for the plaintiff in arbitration in New Jersey regarding a multifaceted fraud involving the theft of \$2.2 million from an airport facility. Based on the evidence presented, the arbitrator found in favor of the client.
- In January 2017, I testified as an Expert in the District Court in Williamson County in Dell v. Nunn. Dell was awarded a \$ 10 million judgment.
- In January 2017, I completed the City of Hearne, TX, investigation and rendered a report.
- In 2016, I spoke to the Austin Chapter of ACFEs on Fraud Investigations
- 2016 recipient of the Fraud Investigator of the Year Award 2015 by the Wealth and Finance International Magazine.
- In August 2015, recipient of the Annual TALI Hudgins–Sallee Award (Investigator of the Year Award) by the Texas Association of Licensed Investigators.
- I prepared a Forensic Accounting and Investigation chapter for a reference book to be published by Intellenet.
- In December 2016, I taught a class at the Austin Chapter Association of Certified Fraud Examiners' annual seminar on forensic fraud investigation using the audit report from QuickBooks and the use of proprietary financial investigative technology.
- In December 2016, I testified in the State District Court as an expert witness for the plaintiff in a business dispute involving two joint venture partners (Laguarta v Satterlee). The lead partner was diverting real estate commissions and property management fees to avoid paying his broker partner fees as agreed. My damage computation was \$370,000, and the jury returned a guilty verdict, awarding damages of \$1.3 Million.
- In May 2016, I taught Investigative Interviewing to the County Auditors Association in Austin, TX.

- In April 2016, I testified in a Federal Court Sentencing Hearing as a financial expert for G Jaramillo.
- In March 2016, I testified in a Federal Court Sentencing Hearing as a financial expert for M Sanchez.
- In January 2016, I participated in a Federal civil trial involving a Ponzi scheme involving complex real estate transactions in undeveloped land in Central Texas. (Aubrey / Vodika v. Barlin, et. al.)
- In November 2015, I was deposed in Houston, TX, in the Hunt v. Hunt divorce matter Cause No. 2014-34579.
- In October 2015, I was a speaker at the 17th Annual Fraud Conference sponsored by the Texas Department of Insurance concerning the financial investigation that led to the Discovery of the resting place of Madalyn Murray O'Hair and her son and adopted daughter, who disappeared in 1995, the recovery of their remains, and the solving of four murders.
- In October 2015, I participated in a Daubert challenge in Federal Court regarding a Ponzi scheme involving promissory notes and deeds of trust on undeveloped land in Central Texas. The Federal Judge ruled that I was an expert in the Ponzi scheme matter. (Aubrey / Vodika v. Barlin, et. al.)
- In September 2015, I testified as an expert witness in the Mannon Oil arbitration hearing in Evansville, Indiana.
- In August 2015, I spoke at the 2015 Annual TALI Conference regarding Forensic Accounting and investigative techniques.
- In August 2015, I prepared an expert witness report in a Civil RICO matter, was deposed, and will testify in Federal District Court in Austin, TX, in October 2015. RICO charges were dismissed, and no testimony was required.
- In June 2015, I was deposed in the Mannon Oil arbitration matter.
- In 2015, I assisted in a risk assessment matter for PEC, a public utility company, relating to an employee matter. Prepared a report of findings after the interview of witnesses and gathered documentary evidence.
- In April 2015, I was deposed in the multi-million embezzlement of a Fortune 50 company in Central Texas. The civil case is complete.
- In 2015, I was a speaker at the 2015 TALI Mid-Year conference concerning the financial investigation that led to the Discovery of the resting place of Madalyn Murray O'Hair and her son and adopted daughter, who disappeared in 1995, the recovery of their remains, and the solving of four murders.
- In 2014, I assisted a charity with the investigation of embezzlement by the Company's CFO, documented the \$500,000 loss, and referred it to the Houston Police Department.
- In 2014, I assisted a client whose New Jersey partners embezzled with the preparation of evidence to recover over \$2,000,000, the preparation of a report completed, and expert witness testimony anticipated in an arbitration proceeding.
- In December 2014, I assisted the State of Texas Ethics Commission in determining an individual's residence to establish a venue for a trial—deposition testimony in the matter in 2014.

- In 2014, I assisted attorneys regarding the multi-million embezzlement of a Fortune 50 company in Central Texas. The investigation involves reviewing documents and testimony, preparing a report, and testifying as the designated expert, as necessary. The civil case is ongoing and has been referred to the IRS, CI, and FBI.
- In 2014, I represented the school board in the Manor School District in the Central Texas area that alleged wrongdoing by the long-time Board President. The investigation involved reviewing accounting systems, interviewing witnesses, and preparing reports for the new school board. A report to the School Board was rendered in February 2015.
- In 2014, I assisted a Charter School in San Antonio with the review of allegations of missing money. The investigation involved reviewing the fund accounting system, interviewing witnesses, and reporting to the Board of Directors—no testimony in Court or arbitration. Relationship with the Charter School is ongoing in the reporting area.
- In 2014, a speaker at the 2014 TALI Mid-Year conference discussed how to conduct financial investigations.
- In 2014, I assisted the owner of a working interest in an East Texas oil well who was sued for using a fraudulent and forged lease in an attempt to take over the completed producing well. The case was investigated but completed without testimony.
- In 2013, I assisted a receiver with forensic accounting services for an investigation of a Houston business, House Savings Investments, LLC, that serviced mortgage payments for clients. Fraud has been alleged to be theft from many clients by an insider. Reviewed and analyzed large volumes of records and submitted an expert witness report. I submitted an affidavit in lieu of court testimony with another expert witness. A summary judgment was entered for \$11,000,000.
- In 2013, I assisted a victim in an oil and gas royalty case with the analysis of records and the determination that \$400,000 in distributions were made from invested funds that were transferred from the General Partner to an associated drilling and production company. The FBI took over the investigation of the Ponzi scheme and appointed a receiver.
- In 2013, I assisted a financial investment firm in investigating embezzlement using credit card payments. Initial findings revealed that a bookkeeper had stolen \$200,000 from the Company, using the employee's credit card to pay off their balance. The investigation helped prove that an additional \$1.3 million was stolen over seven years by paying the employee's credit card balance without the knowledge or authority of the Company. It was also determined that the CFO was in a relationship with the employee and, therefore, had a conflict of interest. The Company recovered the \$1.5 million from the CFO, partnership equity.
- In 2013, computerized investigative technology for financial investigations and evidence management, referred to as DIO, was developed and deployed.
- In 2013, a speaker at the 2013 TALI Mid-Year conference discussed the use of QuickBooks for Private Investigators and How to Avoid the Taxman.

- In 2013, I assisted attorneys for a liquor distributor in Austin, TX, with interviews in a matter under investigation by a task force of state and federal agencies. The investigation was discontinued after three years.
- Consulting expert for Title 31, Structuring of currency at a local bank. The client was a typical businessman with a substantial cash hoard that he deposited in the bank, which prompted the issuance of a Suspicious Activity Report by the bank. Bank accounts were seized, and it was necessary to reconcile the client's books to his returns for seven years and reconstruct the source and use of the cash hoard for ten years. After a year and three months, the AUSA declined to prosecute in January 2014; however, this decision did result in the forfeiture of \$31,000 to the client.
- I was retained as an expert witness in the Mannon Oil and Gas matter, where the partners in the venture were suing for the establishment of a receivership. I prepared a declaration of findings to support the receivership. An arbitration proceeding was held in Evansville, IN, in September 2015, and I testified as an expert.
- In 2012, I was retained to assist in representing a taxpayer before the IRS Criminal Investigation Division who was accused of income tax evasion. The client ultimately pleaded guilty and assisted with preparing net worth and income reports for the probation officer. The client died of natural causes before being sentenced. Testimony was not required in this matter.
- In August 2012, I testified for the defense in Federal Court regarding Case #A-06-CR-069-SS, a Motion to revoke supervised release regarding failure to pay a Court fine. My client was allowed to stay out of prison on Supervised Probation.
- In July 2012, I testified as an expert for the Plaintiff in U.S. Bankruptcy Court regarding a contractor that overcharged a homeowner. Cause #11-11543cag - Fuller v. Spangenberg. My client won, and the defendant conceded the case based on my computation of damages.
- In April 2012, the investigation involved the review of documents, testimony, and rendering of a report regarding a Ponzi scheme involving promissory notes and deeds of trust on real estate in Central Texas.
- I testified as an expert in Bell County for the defense in a divorce matter. It was determined that the wife was embezzling money from the family business. (Kimberly Walsh v. Mark Walsh - Cause No. 241,888 - Bell County, TX Testimony, 2011)
- In September 2011, as a consulting expert, I assisted criminal defense counsel in Federal court in an IRS CI administrative investigation in Austin, TX. I reviewed, scanned, and organized document images for use by defense counsel. The case was forwarded to the Tax Division of the Department of Justice with a prosecution recommendation for prosecution. The client was indicted and pled guilty.
- In September 2011, as a consulting expert, I assisted criminal defense counsel in Federal court in a \$4.5 million Ponzi scheme in Austin, TX. I reviewed and organized document discovery images for use by defense counsel. The client pled guilty, and my involvement was with testimony in sentencing mitigation. The

client received probation. (U.S. v. Marcus Saenz, Cause No. _____ U.S. District Court Western District Austin Division. - Expert Witness Court Testimony, 2011)

- In August 2011, as a consulting expert, I assisted criminal defense counsel in Federal court in a \$75 million Ponzi scheme in Austin, TX. I reviewed and organized document discovery images for use by the Defense Counsel. The client was found guilty. My involvement was with testimony in sentencing mitigation. (U.S. v. Kurt Barton, Cause No. A-11-CR-083-SS - U.S. District Court Western District Austin Division. - Expert Witness Court Testimony, 2011)
- In August 2011, I assisted the plaintiff's counsel as a testifying expert in representing his client in Conroe, TX, in a theft case involving fraudulent checks and ghost employees. I rendered an expert witness report. The case was settled with no testimony involved.
- In June 2011, I assisted the plaintiff's counsel as a testifying expert and testified in a post-divorce arbitration hearing in Midland, TX. (Peggy J. Slocum, Cause No. FM-35,225 in the County Court at Law No. 1 of Midland, TX - Deposition, 2010). The case was settled on behalf of the plaintiff.
- In June 2011, I assisted the plaintiff's counsel as a testifying expert in representing a client in an Equal Pay Act matter. I reviewed, scanned, organized, and inventoried document images for use by the plaintiff's counsel. Reviewed accounting documents, assisted in preparing questions for depositions, and prepared reports. I testified in a deposition relating to the matter in Austin, TX. The case was settled with no court testimony involved. (Belinda Shuler, Cause No. AAA No. 70 160 00337 09 - Travis County, TX - Deposition, 2011)
- Assisted plaintiff counsel as a consulting expert in representing a state lending entity that required a forensic accounting of a \$1 million loan for which the borrower had not attempted to repay. Reviewed accounting documents and assisted with the preparation of questions for depositions. No testimony was provided.
- In January 2011, I assisted defense counsel as a consulting expert in defending a federal investigation relating to fraudulent claims made by a Medicaid provider. Based on the evidence, I helped convince the defendant to enter a plea. No testimony was involved, but dealt with the FBI and state investigators in Dallas, TX. No testimony was provided.
- In November 2010, I testified as an expert witness for the defense in the defense in Federal Court in Frisco, TX, in a money laundering and false Form 8300 case. The defendant was convicted. (U.S. v. Richard A. Arledge - Criminal no. 4:09cr89 U.S. District Court Eastern District Sherman Division. - Expert Witness Court Testimony, October 2010)
- Investigated the theft of intellectual property (computer software) by a former employee of a client and attempted to get the Travis County DA or the FBI and U.S. Attorney to investigate and prosecute. No testimony was provided.
- I spoke to the Heart of Texas Chapter Sisters in Crime about the Madalyn Murray O'Hair investigation.

- I assisted the plaintiff's counsel as a consulting expert in representing a divorcee concerning waste and breach of fiduciary duties, and the client required a forensic accounting reconstruction of the marital estate. No testimony was provided.
- I assisted the defense counsel as a consulting expert in representing a client under federal investigation for fraud and money laundering violations. I indexed Discovery provided by the government. Interviewed witnesses, developed evidence, and wrote a lengthy report with exhibits. The client pled guilty and was sentenced; therefore, no testimony was required.
- In May 2010, I conducted an investigation on behalf of the Texas Facilities Commission, interviewed witnesses, and recommended improvements in system operations. No testimony was provided.
- In March 2010, a speaker at the annual convention of Intellenet on fraud investigation.
- In January 2010, I assisted the plaintiff's counsel in investigating a terminal operation at the Port of Brownsville by interviewing witnesses and securing evidence of theft and wrongdoing. No testimony was provided.
- I assist defense counsel in a criminal tax case involving a grand jury investigation, search warrants, and seized records. I scanned and indexed 40,000 documents seized by the IRS. The client pled guilty. No testimony was provided.
- I assisted the Special Prosecutor of a county relating to an embezzlement case. I interviewed witnesses, developed evidence, and wrote a lengthy report with exhibits. I testified as an expert witness in forensic accounting in District Court in Lockhart, TX, in theft by embezzlement case, the subject pled before the defense phase. The subject was sentenced to 30 days in jail and 10-year probation.
- In April 2009, I was a speaker at the Forensic Expert Witness Association (FEWA) Seminar.
- I testified as an expert in an equity hearing before a mediator relating to the Lockhart embezzlement case, and the client won and received judgment.
- In September 2008, I received updated training on the Advanced Fraud Examination presented by the Association of Certified Fraud Examiners.
- Assisted plaintiff counsel as a consulting expert by conducting an embezzlement investigation involving check fraud and forgery at a church. I provided the examination of computer evidence through the use of computer forensics. Interviewed witnesses, developed evidence, and wrote a lengthy report with exhibits. No testimony was provided.
- Conducted an embezzlement investigation at a cattle auction involving the theft of cash from accounts receivable, secured a confession, and presented it to the District Attorney. No testimony was provided.
- I investigated the questionable activities of employees and the management of a Bastrop water service company. Interviewed witnesses, developed evidence, authored a lengthy report with exhibits, and testified to the Board of Directors. No court testimony was provided.

- I investigated the burglary and theft of computer equipment of a Life Insurance Company. I interviewed witnesses, developed evidence, and wrote a lengthy report with exhibits. No testimony was provided.
- I assisted defense counsel as a consulting expert in a Waco Federal case involving Structuring transactions. The indictment was dismissed. No testimony was provided.
- I assisted the plaintiff's attorney as a testifying expert in a Waco divorce case with the reconstruction of a marital estate, looking for assets hidden from the marital estate. Reviewed evidence and prepared lengthy reports. Case settled without testimony. No testimony was provided.
- I assisted defense counsel as a consulting expert in a mortgage fraud investigation involving twenty individuals by preparing my client, who pled to testimony before government agents and testified in the trial. No testimony was provided.
- I investigated questionable activities within the county government for the Hood County Judge. I interviewed witnesses, developed evidence, and wrote a lengthy report with exhibits. I testified in a civil matter deposition relating to the investigation.
- I investigated the wrongful death of a Colorado college student by a drug overdose. I interviewed witnesses, developed evidence, and wrote a lengthy report with exhibits. No testimony was required because the case was dismissed because of court action. No testimony was provided.
- I assisted defense counsel as a consulting expert on federal criminal violations, including income tax evasion, filing false returns, mortgage fraud, money laundering, structuring bank transactions, operating an illegal gambling business, bribery, and unauthorized access to IRS records. The cases were resolved in various manners, from dismissal to jail sentences, and my testimony was not required. No testimony was provided.
- I assisted the defense counsel as a consulting expert in preparing witnesses for testimony in debriefings and trial in a bribery trial. I gathered and prepared evidence for presentation as an expert witness but did not testify.
- I assisted the plaintiff's counsel as an expert witness in a civil trial relating to the recovery of assets.
- I provided investigative expertise for the National Credit Union Administration to investigate and report on failed credit unions where fraud is suspected.
- I provided investigative expertise to assist plaintiff attorneys for a Fortune 50 corporation involved in an intellectual property lawsuit involving another Fortune 50 corporation.
- I provided forensic accounting and reporting from 2006 - 2010 to Wells Fargo Foothill, an asset-based lender, now known as Wells Fargo Capital Finance, as part of a loan due diligence team, responsible for interviewing management, reviewing accounting and computer systems procedures, internal controls, segregation of duties, and verifying assets.

Organizations

Elected President of the Texas Association of Licensed Investigators from 2018 to 2020. Former Treasurer for the Texas Association of Licensed Investigators from 2012 to September 2017. Elected in August 2017 to a Director at Large position within TALI. Past President of the Austin Chapter of Certified Fraud Examiners, Westlake Rotary, the Westlake Rotary Foundation, and Assistant District Governor Rotary District 5870. Past Treasurer HTCIA, Past Grand Knight for St John Neumann Council 10836, and Past Faithful Navigator for Bishop Reicher Assembly 1099. Former Treasurer for the Texas Criminal Defense Investigator Alliance.

INTERNAL REVENUE SERVICE - New Orleans, Louisiana, and Austin, Texas

Senior Special Agent - Criminal Investigator, August 1969 to September 2001, with breaks in service as discussed above. Planned and conducted financial investigations about alleged individual and corporate income tax fraud, money laundering, and currency transaction reporting violations. Identified relevant testimony and financial data; prepared and served summons/subpoenas for witness testimony and books/records relevant to alleged offenses. I interviewed suspects and witnesses to develop facts and resolve conflicts between testimony and financial records. Identified and addressed case weaknesses and facts and drew valid conclusions. Prepared prosecution reports and presented key supporting evidence to management, legal counsel, and Federal Grand jury. Experience has included international cases. Training and experience developed a thorough working knowledge of legal and accounting principles.

- I completed more than two hundred financial investigations, several of which involved complex legal and accounting issues, indirect methods of proof, investigation of income tax, payroll taxes, money laundering, bookmaking, bribery, and public corruption (Jim Garrison, DA of New Orleans), advanced fee schemes, and Ponzi schemes (Russell Erxleben - Austin Forex International and Brian Stearns).
- Testified before Federal Grand Juries and criminal courts on more than thirty occasions. Assisted the U.S. Attorney in presenting the evidence at trial and managing evidence and demonstrative exhibits.
- I coordinated criminal investigations with other government agencies, including the Drug Enforcement Administration, Securities and Exchange Commission, Federal Bureau of Investigation, Texas Rangers, local prosecutors, and local and state police.
- Case Agent for many Ponzi schemes, including Austin Forex International (Russell Erxleben) and Bryan Stearns of Austin, TX. Both subjects were incarcerated for securities fraud, money laundering, bank fraud, and wire fraud.
- As the case Agent for the investigation of the disappearance of Madalyn Murray O'Hair, her son, Jon Garth Murray, and her adopted daughter, Robin Murray O'Hair, I proved that her former employee murdered her, the children, and a coconspirator. The case was developed by following the money and developing a detailed circumstantial case. I testified as a summary witness for the government.

TEXAS STATE SECURITIES BOARD - Austin, Texas

Supervising Examiner November 1984 to 1986. Conducted investigations of individuals and companies that violated state securities laws, including Ponzi schemes, oil and gas frauds, and real estate fraud. Analyzed records obtained voluntarily or by subpoena, rendered reports, presented cases to State Grand Juries for indictment, and assisted the attorney in trial preparation and presentation.

HEARNE JACOBS AND CAIRE, CPA, - New Orleans, Louisiana

Staff Accountant June 1968 to August 1969. I assisted in audits of banks, savings and loans, liquor distributors, and electronics stores. I performed write-ups for firm clients and prepared income tax returns.

EDUCATION, KNOWLEDGE, AND TRAINING

SOUTHEASTERN LOUISIANA UNIVERSITY, Hammond, Louisiana

Bachelor of Science in Accounting: included thirty-six semester hours in accounting, graduated in 1968.

INTERNAL REVENUE SERVICE: IRS Special Agent Training; U.S. Treasury Department Criminal Investigator Training; Basic Income Tax Law Training; Electronic Surveillance Equipment Training; Advanced IRS Special Agent Training; Advanced Interviewing Techniques; Investigative Computer Trainer and Course Developer; IRS Criminal Investigation Division CPE Training; Bribery Awareness; Oil and Gas Law Training; Large Case Training; Instructor Training, Disclosure Coordinator Training; Firearms Instructor Training; Indirect Method Instructor during Advanced IRS Special Agent Training at the Federal Law Enforcement Training Center in Glynco, Georgia. Acting Manager training and assignments.

ASSOCIATION OF CERTIFIED FRAUD EXAMINERS: Past President of the Austin Chapter and has provided training to the association regarding fraud investigations and reporting. I received refresher training in fraud awareness from the Defense Point of View, Bank Suspicious Transaction Reporting Requirements, Embezzlement, Indirect Methods of Tracing Funds, and Accessing Public Information on the Internet. I maintain CPE training hours through the Austin Chapter-ACFE.

TEXAS ASSOCIATION OF PRIVATE INVESTIGATORS: State law requires continuing professional education for private investigators, and as a Texas Certified Investigator (TCI) since 2007. Therefore, training must be twice the state-required 18 hours every two years. The training is two times per year and consists of various areas of investigation. Past articles editor for The Texas Investigator magazine and on the review board for articles written for the TCI program. Training instructor TALI on forensic accounting, fraud investigations, and reporting.

FORENSIC EXPERT WITNESS ASSOCIATION: Member of the Dallas Chapter of FEWA, where we received training in report writing and testifying in depositions, hearings, and trials. I provided training to the association on fraud investigations and reporting.

TURNAROUND MANAGEMENT ASSOCIATION: Member of the Central Texas Chapter of the TMA and provided training to the association on fraud investigations and reporting.

AWARDS

In February 2016, I received the 2015 Fraud Investigator of the Year award from Wealth and Finance International Magazine. In August 2015, I received the Hudgins-Sallee Award, the most distinguished and honorable award bestowed on a member of The Texas Association of Licensed Investigators. In August 2006, I received TALI's Meritorious Service Award for Investigative Excellence for 2006 as a Private Investigator related to a wrongful death investigation. I tested in 2007 and received the exclusive designation of Texas Certified Investigator, of which forty members are in Texas.

Over 26 years as a Special Agent, received six Superior Performance Awards and three Quality Step increases and received more than twenty letters of commendation. In August 2001, he was nominated by the FBI for the Attorney General's 49th Annual Award for Excellence in Law Enforcement. At retirement, I received awards from the Internal Revenue Service, the U.S. Attorney's Office, the FBI, and the Austin Police Department. In May 2002, they received the "Circle of Excellence in Law Enforcement Award" from the 100 Club of Austin for the Madalyn Murray O'Hair investigation. In June 2002, they received the "Service Above Self Award" from the Rotary Clubs in Austin.

Appearance on TV

Edmond J. Martin was seen in City Confidential, Vanished, American Justice, A&E, BBC, the documentary Good Riddance, and Murder by the Book, all concerning his investigation of the disappearance of Atheist Leader Madalyn Murray O'Hair and her family. He was also prominent in the books "UnGodly the Woman Who Ended School Prayer in America" by Ted Dracos and "America's Most Hated Woman" by Ann Seaman concerning Madalyn Murray O'Hair. In January 2010, he was seen on Discovery's new series "Disappeared." In October 2011, he was interviewed by Marcus Sakey for the Travel Channel series - Hidden City - Austin, which was televised in January 2012. In February 2015, he appeared in a Vanity Fair production on Investigative Discovery regarding the investigation of the disappearance of Madalyn Murray O'Hair in 1995.

Articles Published: On the Internet

1. Quarterly educational articles are written and published by Ed Martin through the Sage Beacon News Letter to subscribers and archived on the Sage Investigations website.
2. Innocent Spouse in the Eyes of IRS?
3. Fraud Investigation by the Numbers
4. The Truth about Frivolous Tax Arguments
5. Embezzlement Awareness
6. What to do when IRS Criminal Investigation contacts you
7. How to reduce employee theft
8. Access to your accounting system by the IRS