

Experience

Owner / Manager {the} Fernald firm, LLC	2024-Present
<ul style="list-style-type: none">• Provide forensic financial analysis, investigations, and consulting services for civil and criminal matters.	
Special Agent (IRS-Criminal Investigation, Austin, TX)	2002-2024
<ul style="list-style-type: none">• Investigate criminal violations of Internal Revenue Code (IRC) and other related crimes to include Bank Secrecy Act (BSA) violations, money laundering, fraud schemes, identity theft, and others.	
Special Agent Student Trainee (IRS-Criminal Investigation, Austin, TX)	2000-2002
Student Clerk United States Attorney's Office, Austin, TX	1997-2000
United States Army (Sergeant) Unmanned Aerial Vehicle Operator / Intelligence Analyst	1992-1997

Highlighted
Investigations

U.S. v. Benny Daneshjou	2025
<ul style="list-style-type: none">• 19 defendant narcotics and money laundering conspiracy that utilized real estate as a conduit to launder narcotics proceeds.• Daneshjou acted as the third-party money launderer who facilitate the manner and means of laundering the SUA proceeds through the use of money orders, fake leases, and cash transactions.• Responsible for financial component of investigation to include detailed tracing of cash proceeds, analysis of ledgers, bank statements, and communications.• Testified as government's money laundering and financial expert at trial.	
<ul style="list-style-type: none">• Assisted in the determination of potential embezzled funds through disguised loans. Analysis included interview of client and detailed review of financial statements, bank accounts, and personal notes.	2024
<ul style="list-style-type: none">• Represented client in whistleblower claim to IRS including detailed interview of allegations, preparation of claim, submission, and debriefing with federal law enforcement.	2024
Rachid Mansouri v. Borhan Ali	2024
<ul style="list-style-type: none">• Court-appointed forensic accountant tasked with determining the allocation and disposition of cash and checks from a Money Service Business (MSB) due to a business dispute between partners. Analysis included comprehensive interviews of parties and employees and review and reconciliation of cash, wires, and profits owed.	
U.S. v. Nicolette Osborne (Bison Global, Inc)	2021
<ul style="list-style-type: none">• Complex factoring scheme by the company CFO that utilized fake websites, email addresses, and employees to steal more than \$8 million. Additionally, a separate tax scheme was executed to evade the payment of commissions earned on the factored receivables.	

- Responsible for all aspects of the investigation, including acquisition, review, and analysis of books and records, emails, communications, websites, bank accounts, and tax returns.
- Determined dispositions of proceeds, loss, restitution amount and asset forfeiture.

U.S. v. Tamra and R. Scott Villarreal

2020

- Multi-agency investigation of \$17 million embezzlement and fraud scheme by company CFO and husband.
- Responsible for all aspects of investigation, to include review and analysis of company credit cards, financial statements, tax returns, bank accounts, and internal accounting software wherein entries were manipulated to disguise scheme.
- Determined loss and restitution amounts and forfeiture of properties.

U.S. v. David Seibert (Great America Funding, Inc.)

2019

- Multi-agency investigation of \$8 million Ponzi scheme from private financial trusts and individuals, under the guise that their money was to be used to fund short-term, high interest commercial loans.
- Responsible for all aspects of investigation, to include acquisition, review, and analysis of company and business bank accounts, credit cards, brokerage accounts, and financial statements.
- Determined loss and restitution amounts and forfeiture of properties.

U.S. v. Charles McAllister (Bullion Direct, Inc.)

2019

- Multi-agency investigation of \$16 million fraud scheme utilizing web-based service that allowed for the purported buying, selling, and storing of precious metals through proprietary software (Nucleo) for customers worldwide.
- Responsible for all aspects of investigation, to include acquisition and analysis of individual and company bank accounts, financial statements, Nucleo database information, self-directed IRA transactions, and tax return information.
- Determined loss and restitution amounts for 6,500 victims over the course of 15 year scheme.
- Designated as money laundering expert and summary witness at trial.

U.S. v. Gilberto Villareal, et al

2017

- Multi-agency investigation involving the laundering of SUA proceeds through financial transactions and the international movement of money by the Los Piojos drug trafficking organization (DTO) affiliated with the Gulf Cartel in Mexico.
- Responsible for the financial analysis of the former Chief of Intelligence for the Mexican state of Jalisco who operated as the nominee for the acquisition of commercial real estate in the United States through various shell limited liability companies (LLC's) and partnerships (LLP's).
- Designated as money laundering expert and summary witness.

U.S. v. Sean J. Hager (Echt Electronics, LLC)

2016

- Sole case agent involving the fraudulent scheme to misappropriate employer's confidential and proprietary business information through the use of a shell company to buy and sell board level computer components and peripherals.
- Utilized domestic and international vendors with which to purchase these board level computer components to include vendors in China, Philippines, Australia and United Kingdom.
- Designated as money laundering expert and summary witness at trial.

U.S. v. William A. Risinger (RHM Exploration, LLP)

2015

- Multi-agency investigation of a \$4.5 million fraudulent investment scheme involving the purported participation of the investors in the revenues of oil & gas wells through Joint Ventures and the purchase of Net Mineral Acres.

- Uncovered complex financial scheme, including a Ponzi-like structure, with lulling payments and the misapplication of funds through multiple bank accounts and entities to conceal fraudulent activity.
- Performed detailed tracing of financial transactions, highlighting discrepancies such as the commingling of funds, unauthorized commissions, and improper use of investor contributions for personal benefit and unrelated ventures.

U.S. v. Francisco Colorado Cessa

2015

- Multi-agency international money laundering investigation whereby the defendant portrayed himself as an independently wealthy Mexican business man who utilized legitimate funds, and not SUA proceeds, with which to purchase horses on behalf of the Los Zetas drug cartel.
- Responsible for the financial analysis of defendant who acted as a nominee and utilized front companies in Mexico to launder SUA proceeds in excess of \$10 million.
- Designated as money laundering expert and summary witness at trial.

U.S. v. Russell Erxleben

2014

- Investment fraud scheme wherein the underlying asset involved the fraudulent sale of pre-World War II German bonds issued by the former Weimar Republic.
- Defendant opened 97 bank accounts in nominee names in an effort to disguise and conceal his custody and control of fraudulently obtained investor proceeds.
- Lead agent in multi-agency investigation involving IRS-CI and Texas State Securities Board.

U.S. v. Miguel Trevino, et al

2013

- Multi-agency investigation including members of IRS-CI, FBI, DEA, HSI, and state and local members of the Waco Treasury Task Force involving international money laundering through the American Quarter Horse Association by the leaders of the Los Zetas drug cartel.
- Responsible for the financial analysis of nominees and their use of front companies (in Mexico and the United States) to conceal the true source, ownership and control of laundered SUA proceeds.
- Designated as money laundering expert and summary witness at trial.

U.S. v. Kurt Barton (Triton Financial, Inc.)

2009

- Multi-agency investigation involving a \$75 million fraud scheme through Triton Financial. Barton used false pretenses and omissions to obtain money from investors, including misrepresenting Triton's investments and using investor funds for his personal benefit.
- The scheme involved prominent individuals, including former and at the time, current NFL and college football players, and Barton fabricated personal financial and brokerage statements to conceal his scheme.
- Responsible for all aspects of investigation, to include tracing investor funds through various Triton bank accounts and investment portfolios.
- Determined investor loss and restitution amounts and summary witness at trial.

Education & Training

Master in Professional Accounting (MPA)

2002

University of Texas at Austin

Bachelor in Business Administration (BBA) in Accounting

2002

University of Texas at Austin

Guest speaker:

Association of Government Accountants (AGA) (Austin Chapter)

2023

Graduate level forensic accounting class at the University of Texas-San Antonio

2017

Association of Anti-Money Laundering Specialists (Central Texas Chapter)	2016
Southwest Border Money Laundering Conference (Scottsdale, AZ)	2016
Texas Attorney General Money Laundering & Financial Crimes Conference (Austin, TX)	2015

Certifications,
Recognitions, &
Associations

Certified Fraud Examiner (CFE)	2024
Private Investigator (Texas)	2024
Certified Public Accountant (CPA)	2003

IRS-Criminal Investigation Chief's Award	2014
Excellence in Tax and/or Financial Investigations	

Association of Certified Fraud Examiners (ACFE)
Austin Chapter of Certified Fraud Examiners
Texas Association of Licensed Investigators (TALI)