

# VICTOR E. HARTMAN

Attorney at Law | Certified Public Accountant | Certified Fraud Examiner | Certified in Financial Forensics  
The Hartman Firm, LLC • 3379 Peachtree Road NE, Suite 655, Atlanta, Georgia 30326  
(404) 369-0616 | Vic@HartmanFirm.com | HartmanFirm.com

## C U R R I C U L U M V I T A E

### PROFESSIONAL SUMMARY

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Attorney, Certified Public Accountant, and 25-year FBI veteran with deep expertise in financial fraud investigation, forensic accounting, expert witness testimony, and fraud mitigation consulting. Served in the FBI leadership team that investigated Enron and WorldCom. Supervised financial institution fraud, public corruption, and health care fraud squads. Retained as an expert witness in court proceedings involving financial fraud, economic damages, and forensic accounting. Author of *The Honest Truth About Fraud – A Retired FBI Agent Tells All* and Adjunct Professor of Forensic Accounting at Georgia State University.

### CURRENT POSITIONS

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#### The Hartman Firm, LLC

Founder & Principal | Atlanta, Georgia | Current

Law firm and CPA firm retained by plaintiffs, defendants, corporations, government entities, and outside counsel in federal and state court proceedings, arbitrations, and regulatory matters. Areas of practice include:

- Expert Witness Testimony — Financial fraud, corruption, money laundering, economic damages, and white-collar crime
- Internal Investigations — Corporate fraud, embezzlement, financial statement manipulation, corruption, and employee misconduct
- Forensic Accounting — Fraud examination, asset tracing, damage quantification, and reconstruction of fraudulent transactions
- Fraud Risk & Mitigation Consulting — Assessment and design of internal control frameworks and anti-fraud programs
- Due Diligence — Pre-transaction financial fraud risk assessment for mergers, acquisitions, and investments
- Whistleblower Representation — Represented individuals reporting fraud under SEC, DOJ, and IRS whistleblower programs

#### Adjunct Professor, Georgia State University

J. Mack Robinson College of Business | Atlanta, Georgia | 2013 – Current

Teaches graduate-level Forensic Accounting. Topics include fraud examination methodology, financial statement fraud, asset misappropriation, forensic investigation techniques, interviewing skills, internal controls, and expert witness practice.

## EXPERT WITNESS EXPERIENCE

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### **Jay A. Anderson v. Harry J. Campbell et al.**

Fourth Judicial District Court, State of Minnesota — Court File No. 27-CV-23-11279 | 2024  
Retained by plaintiff counsel. Applied financial tracing methodology to identify and quantify fraud losses arising from an elder financial abuse scheme. Prepared a report regarding forensic accounting findings and damages.

### **Venessa Sammy v. First American Title Insurance Company, Expedient Title, Inc., Robert Tambini**

Supreme Court of the State of New York, County of Queens — Index No. 24400/08 | 2023  
Retained as an expert witness to explain mortgage fraud schemes, applicable industry standards, and the mechanics of the alleged fraudulent transactions.

### **State of Georgia v. Casandra Jones**

Superior Court for Henry County, Georgia — No. 2015-SU-CR-535-BA | 2017  
Retained by defense counsel in criminal healthcare fraud prosecution to explain Medicaid billing practices and applicable compliance standards.

### **Science Guyz LLC v. Fred's Historic Properties Inc. and William F. Moorman**

Superior Court of Clarke County, Georgia | 2016  
Retained by plaintiff counsel to calculate lost profits in a commercial dispute. Provided expert opinion on economic damages methodology and financial analysis.

## FEDERAL BUREAU OF INVESTIGATION | SPECIAL AGENT

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### **Chief Division Counsel & Supervisory Special Agent** Atlanta Field Office | 2008 – 2014

Served as legal advisor to executive management and investigative personnel for six years across national security, criminal, and cyber programs. Provided counsel on civil litigation, employment law, and asset forfeiture.

### **Supervisory Special Agent — Healthcare Fraud Task Force** Houston Field Office | 2003 – 2008

Led the six-agency Houston Area Healthcare Fraud Task Force, coordinating complex multi-jurisdictional fraud investigations.

### **Acting Legal Attaché** Bridgetown, Barbados | 2004

Led FBI Caribbean operations with primary emphasis on the investigation of Allen Stanford (Stanford Financial Group) and related international money laundering schemes — a transnational financial fraud case involving fraudulent investment vehicles and over \$7 billion in investor losses.

### **Acting Assistant Special Agent in Charge** Houston Field Office | 2002 – 2003

Led 150 FBI agents assigned to white-collar crime and civil rights programs, including healthcare fraud, bank fraud, securities fraud, insurance fraud, bankruptcy fraud, government fraud, public corruption, and antitrust.

### **Supervisory Special Agent — Public Corruption & Govt. Fraud** Houston Field Office | 1998 – 2003

Led squad investigating public corruption, government fraud, civil rights, environmental crimes, and bankruptcy fraud.

### **Supervisory Special Agent — Bank Fraud & Money Laundering** Houston Field Office | 1998

Led dedicated squad investigating financial institution fraud and money laundering, including bank fraud, wire fraud, and complex financial schemes.

### **Associate Division Counsel & Supervisory Special Agent** Houston Field Office | 1994 – 1998

Provided legal counsel to FBI personnel and supervised the Forfeiture Asset and Seizure Team. Recipient of United States Attorney General Award for reinvigoration of the Asset Forfeiture Program.

**Special Agent** Houston Field Office | 1989 – 1994

Investigated white-collar crime matters including financial institution fraud and healthcare fraud.

## SIGNIFICANT INVESTIGATIONS

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**Enron Corporation** — Houston, Texas

Led 125 FBI agents during the evidentiary search of the 50-story Enron corporate headquarters at the initiation of one of the largest financial fraud investigations in U.S. history, involving multi-billion dollar accounting fraud, securities fraud, and wire fraud.

**WorldCom** — Jackson, Mississippi

Led FBI agents in Jackson, Mississippi at the initiation of the WorldCom accounting fraud investigation, one of the largest securities fraud cases in U.S. history involving \$11 billion in falsified financial statements.

**Allen Stanford / Stanford Financial Group** — Caribbean Operations

Led FBI Caribbean operations as Acting Legal Attaché with emphasis on Stanford Financial Group and related international money laundering. Stanford's \$7+ billion Ponzi scheme is among the largest investment fraud cases in U.S. history.

## PRIOR PROFESSIONAL EXPERIENCE

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**Adjunct Professor** School of Business, Fairfield University, Fairfield, Connecticut | 2016 – 2019

Taught graduate-level Forensic Accounting.

**Law Clerk** Federal Home Loan Bank of Atlanta | 1988 – 1989

Legal research and counsel support for federally chartered banking institution.

**Legal Researcher** Coopers & Lybrand, Atlanta — Tax Department | 1988

**Law Clerk** Federal Deposit Insurance Corporation, Atlanta | 1987 – 1988

Legal research and support for federal banking regulatory agency.

## EDUCATION

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**Juris Doctor** — Emory University School of Law, Atlanta, Georgia | 1989

**Bachelor of Business Administration, Accounting** — Valdosta State University | *Cum Laude* | 1986

## PROFESSIONAL LICENSES & CREDENTIALS

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- Attorney — Licensed, State of Georgia
- Certified Public Accountant (CPA) — Licensed, State of Georgia
- Certified in Financial Forensics (CFF) — American Institute of CPAs
- Certified Fraud Examiner (CFE) — Association of Certified Fraud Examiners

## SPECIALIZED TRAINING

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- FBI Academy, Quantico, Virginia — Fourteen weeks of intensive Special Agent training in investigations, legal, white-collar crime, interview and interrogation, forensic techniques, and defensive tactics (1989)
- Kellogg School of Management, Executive Program, Northwestern University (March 2006)
- FBI Interview and Interrogation Techniques — Advanced certification
- Continuing legal and CPA education with a focus on white-collar crime, internal investigations, and forensic accounting

## AWARDS & RECOGNITION

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- United States Attorney General Award — “JustWorks” Leadership Award for Reinvigoration of the Asset Forfeiture Program (1998)
- National Healthcare Anti-Fraud Association — Investigation of the Year Award (2004)
- Houston Federal Executive Board — Excellence in Government Award
- U.S. Department of Health and Human Services, Office of Inspector General — Integrity Award

## PUBLICATIONS

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### Book

Hartman, Victor E. *The Honest Truth About Fraud – A Retired FBI Agent Tells All: A Practitioner’s Guide to Fraud* (2019).

### Selected Articles

- “Internal Auditor’s Role in Navigating the False Claims Act” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Vol. 44, No. 4, 2025.
- “Interviewing Skills for Auditors – Follow Eight Steps to an Effective Interview,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Vol. 44, No. 1, 2025.
- “Next-Gen (AI) Fraud – Identify the Threats, Responses and Governance of Generative AI,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Vol. 43, No. 3, 2024.
- “Fraud Life Cycle – Use a Holistic Approach,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Vol. 42, No. 1, 2023.
- “Report Fraud to Law Enforcement – Know When, Where, and How,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Vol. 41, No. 6, 2022.
- “Fraud Risks with Vendors – Ensure Vendor Due Diligence,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Summer, 2021.
- “Covid-19 Procurement Fraud – Protect Your Organization,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Winter, 2020.
- “Business Email Compromise: Avoid Becoming a Victim,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Summer, 2020.
- “Effective Fraud Interviewing,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Summer, 2019.
- “Principles for Managing Fraud Risk,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Spring, 2019.
- “Procurement Card Fraud,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Winter, 2018.
- “Whistleblower Shields and Swords,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Summer, 2018.
- “The Impending Fusion of Computer and Behavioral Forensics,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Fall, 2017.
- “Ransomware: A Primer — What It Is, How It Happens, and What to Do About It,” *New Perspectives, Journal of the Association of Healthcare Internal Auditors*, Spring, 2017.
- “Public Corruption: Causes, Consequences & Countermeasures,” *Journal of Government Financial Management*, Spring, 2016.

- “Fifth Amendment Rights of Individuals Served with a Subpoena,” *White Collar Crime, Criminal and Trial Practice Series* (Joel Androphy, ed.).
- “Implementing an Asset Forfeiture Program,” *FBI Law Enforcement Bulletin*, January, 2001.

## **SPEAKING ENGAGEMENTS**

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Regular presenter at corporate events, professional organizations, universities, and attorney and CPA seminars on financial fraud, internal investigations, forensic accounting, and fraud mitigation. Webinar topics include:

- Fraud Concepts – Understanding Fraudsters
- Business Email Compromise–Who Bears the Risk of Liability?
- Generative Artificial Intelligence–Threats, Responses & Governance
- Sam Bankman-Fried: A Forensic Autopsy
- Prosecution of Todd & Julie Chrisley – A Forensic Case Study
- Cyber Incident & Response–An Interview with Former United States Attorney Jay Town
- What Every CPA Should Know About Scams: Awareness, Prevention & Reporting
- Interviewing Skills for Professionals
- Money Laundering: Old/New School,
- Non-occupational Fraud–A Former FBI Agent Tells All
- Cracking the Corruption Code
- Investigations–A Former FBI Agent Tells All
- Fraud Defined
- Unmasking Complicity: Deutsche Bank's Role in the Jeffrey Epstein Scandal," Short Story Format
- Whistleblower Reward Laws for Forensic Professionals
- Inspector General Insights on White Collar & Corruption Investigations
- The Role of Counsel and Investigators: An Expert Discussion
- Panel Talk: Tips and Pitfalls Involved in Public Corruption Case

## **PROFESSIONAL MEMBERSHIPS & AFFILIATIONS**

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- American Institute of Certified Public Accountants (AICPA)
- Association of Certified Fraud Examiners (ACFE) — Past Board Member and Two-Term President, Georgia Chapter
- Society of Former Special Agents of the FBI
- Editorial Advisory Board, *Journal of Forensic and Investigative Accounting*
- Fraud Column Editor, *New Perspectives*, *Journal of the Association of Healthcare Internal Auditors*
- Past Board Member, City of Atlanta Governing Board, Office of Inspector General
- Past Board Member, Georgia Southern University Forensic Accounting Advisory Board
- Past Board Member, Crime Stoppers Greater Atlanta
- Past Member, FBI National Corporate Fraud Response Team
- Past Alumni Advisor, Emory School of Law, National Security Law Society

## COURT-APPOINTED ROLES

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### **Court-Appointed Receiver**

*Oakley Grading and Pipeline LLC & Joseph Oakley v. Jamie Hughes, Jonathan Hughes, & Amber Eubanks*

Superior Court of Henry County, Georgia — SUCV001393 BA | 2017

### **Court-Appointed Bankruptcy Examiner**

*In Re John B. Cox (18-12424-WHD) and In Re Cox Land & Timber, Inc. (18-12425-WHD)*

United States Bankruptcy Court, Northern District of Georgia