

Case Studies In Fraud And Data Analytics

December 2024



Agenda

	Investigation Methodology	04
	Data Analysis Capabilities	06
	Case Study 1	08
	Case Study 2	16
	Case Study 3	22



Investigation Methodology

RSM



Into the Woods: The Life Cycle of an Investigation



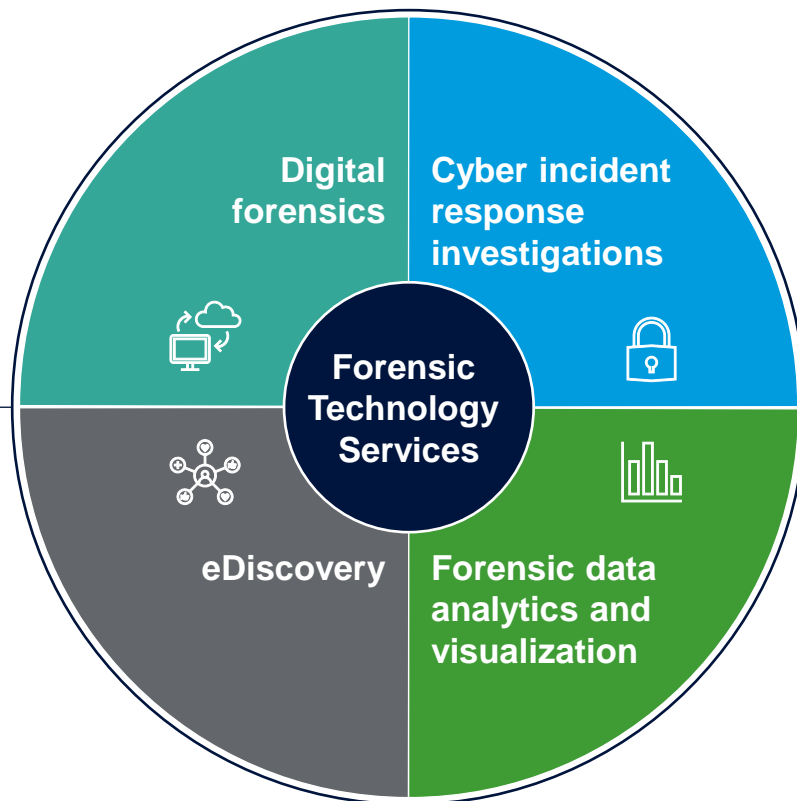
Data Analysis Capabilities



RSM's forensic data mining capability

At RSM, we offer cutting-edge forensic technology solutions to help organizations address complex challenges, mitigate risks and uncover critical insights, while minimizing interruption to our clients' business. Our team of experienced professionals combines deep investigative skills with advanced technologies to provide comprehensive and effective solutions tailored to your specific needs.

Our certified digital forensic professionals leverage state-of-the-art tools and techniques to collect and analyze digital evidence to support investigations, litigation and regulatory compliance matters.



Our certified e-discovery professionals employ robust processes, advanced analytics and AI to develop an appropriate and streamlined approach to the discovery process, given the allegations, the situation and your industry.

Our team provides rapid response and containment services in the event of a cyber incident. We work diligently to identify the source, scope and impact of the incident, help restore systems, and provide guidance—rooted in experience—to enhance your organization's cyber resilience.

Our forensic data analytics professionals utilize AI, machine learning (ML) and other tools to extract insights from complex data sets. We identify patterns, detect anomalies and visualize data to and from data sets across the globe.

Powered by technology



Case Study 1



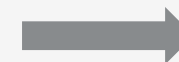
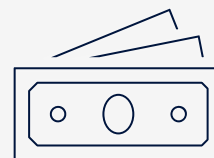
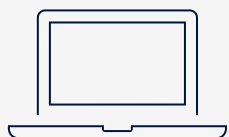
CFO Has Keys to the Ferrari

Allegations

- 10-year tenured VP of Finance approached by CEO at YE 2021 regarding overages in payroll budget to actuals for the year ahead of 2022 planning
- Admits on the spot to embezzling more than \$1.7 million over the past three years
- Promised to collaborate in resolving any missing funds

Observations

- Had access to initiate the following:
 - Draws from the company’s checking account to pay his personal AMEX credit card bills
 - Fictitious expense reimbursements to himself
 - Additional salary payments to himself
- Coded fictitious expenses to “Travel” or “Salaries” general ledger accounts



Work Steps – Unauthorized Draws

1 Receive company's checking account statements and the statements for company's authorized AMEX credit cards



2 Using OcroLus, convert the checking account statements and the AMEX credit card statements to excel



3 Compare the credit card payments drawn from the company's checking account to the payments made to the company's authorized credit cards

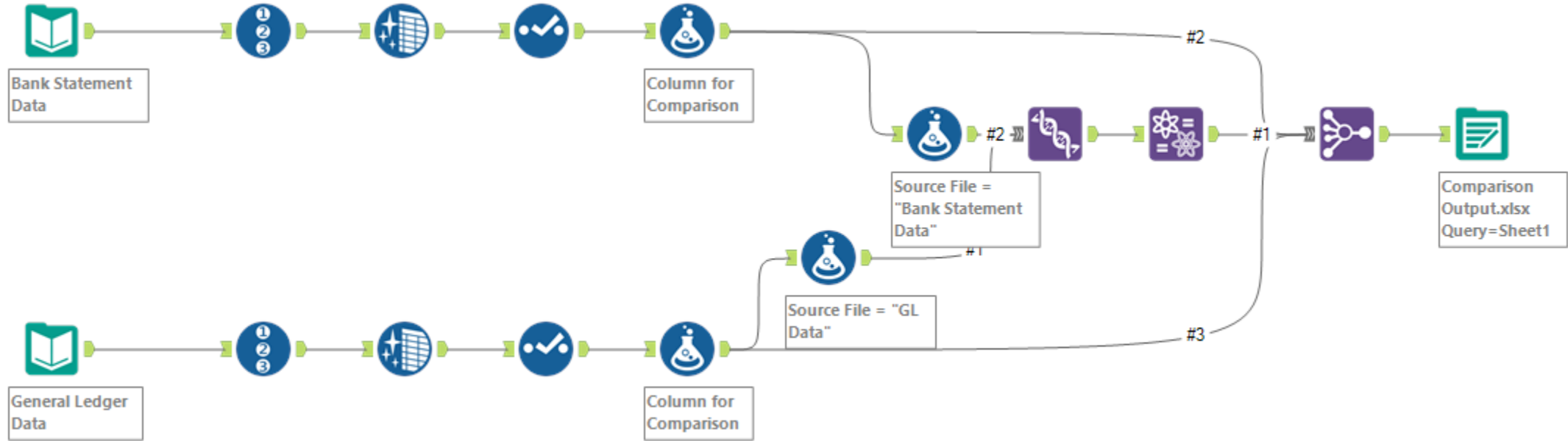
- verify the payments made to AMEX matched the payments noted on the authorized credit card statements
- if a payment was made to a credit card that wasn't matched to a statement, then it was inferred that the payment was made to an unauthorized AMEX credit card



4 **Compare** the payments to credit cards that were deemed unauthorized with the general ledger



Analysis – Compare Bank and GL Data



Per Bank/Credit Card Statements						Per General Ledger				
Account	Date	Description	Debit	Credit	GL Account	GL Posting Date	GL Posting Amount	GL Memo		
CHECKING	12/2/2014	INTERNET PAYMENT ACH PMT AMEX	7,832		60324 · Travel	12/2/2014	7,832	Various travel		
CHECKING	12/29/2014	INTERNET PAYMENT ACH PMT AMEX	15,277		60324 · Travel	12/29/2014	15,277	Various travel		
CHECKING	1/20/2015	INTERNET PAYMENT ACH PMT AMEX	19,322		60324 · Travel	1/20/2015	19,322	Various travel		
CHECKING	2/17/2015	INTERNET PAYMENT ACH PMT AMEX	11,453		60324 · Travel	2/13/2015	11,453	Various travel		
CHECKING	3/3/2015	INTERNET PAYMENT ACH PMT AMEX	21,812		60324 · Travel	3/2/2015	21,812	Various travel		
CHECKING	4/2/2015	INTERNET PAYMENT ACH PMT AMEX	21,804		60324 · Travel	4/1/2015	21,804	Various travel		
CHECKING	4/14/2015	INTERNET PAYMENT ACH PMT AMEX	11,499		60324 · Travel	4/22/2015	11,499	Various travel		

Work Steps – Unreconciled Payroll Expenses

1 Receive VP's personal bank account statements



2 Using Ocrolos, **convert** the personal bank statements to excel



3 Using DataSnipper, **convert** payroll data to excel



4 **Isolate** direct deposits made into the personal bank account from the company

- compared direct deposit amounts to expected salary amounts



5 **Compare** the payroll register with the general ledger

- negative deductions were noted on the payroll registers, but the general ledger only shows an entry to another accounts, such as "Travel"
- payments in several periods were greater than they should have been



Analysis – Compare Payroll Register and GL Data

Hours and Earnings			Deductions		
Description	Hours	Rate	Amount	Deduction	Amount
Department: 000100 - 000100					
Employee: Other Employee					
Regular	0.00	\$0.00			
	0.00	\$0.00			

Payroll Register					GL Detail		
	Salary	Expense Reimbursement	Total Expense Reimbursement	Bonus	Salary	Account	Amount
1/13/2018	7,916.67	9,817.62	19,476.79		109,588.56	54100 · Salaries	119,406.18
					9,817.62	salary expense overstated by expense reimbursement	
1/31/2018	7,916.67	9,923.69	21,957.00		109,588.56	54100 · Salaries	119,512.25
					9,923.69	salary expense overstated by expense reimbursement	
2/15/2018	7,916.67	8,321.80	19,112.87	25,659.00	109,588.56	54100 · Salaries	117,910.36
					8,321.80	salary expense overstated by expense reimbursement	

Check Date: 01/12/2018 / Check / Check No: 20001 \$0.00					
Check Date: 01/12/2018 / Direct Deposit / CHECKING 1 \$12,124.09					
Employee: Employee Under Investigation					
Regular	0.00	\$0.00	\$7,916.67	ADP 401K\$	\$0.00
	0.00	\$0.00	\$7,916.67	CHECKING 1	\$14,446.63
				EXP REIMBURSE	-\$9,817.62
				HEALTH INSUR	\$212.22
				PRETAX DENTAL	\$19.31
					\$5,618.54

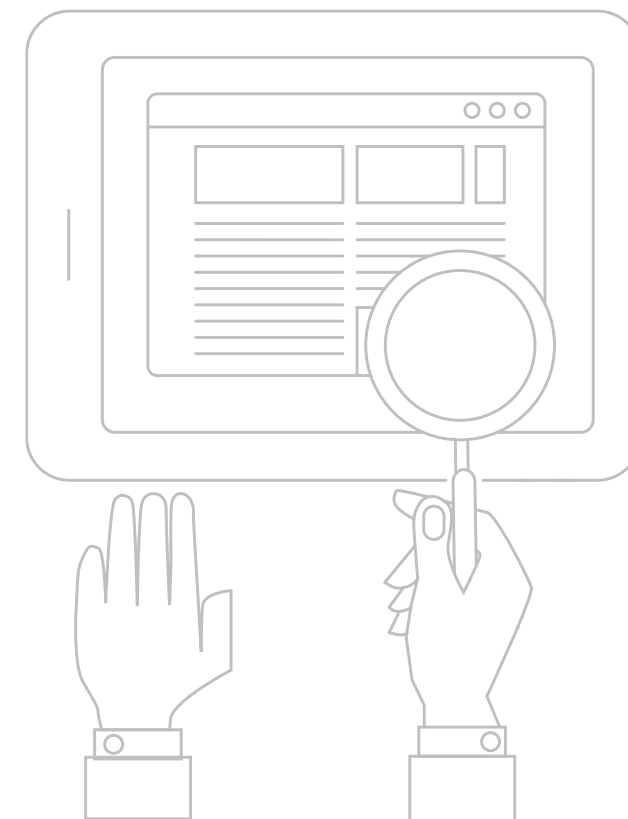
2018	
Actual Salary Disbursed	\$ 224,000
Approved Salary	190,000
<i>Salary Overpayment for Year</i>	<u>34,000</u>
Actual Bonus Disbursed	76,317
Approved Bonus	75,000
<i>Bonus Overpayment for Year</i>	<u>1,317</u>
Total Unauthorized Compensation	\$ 35,317

Additional Confirmation with E-Discovery

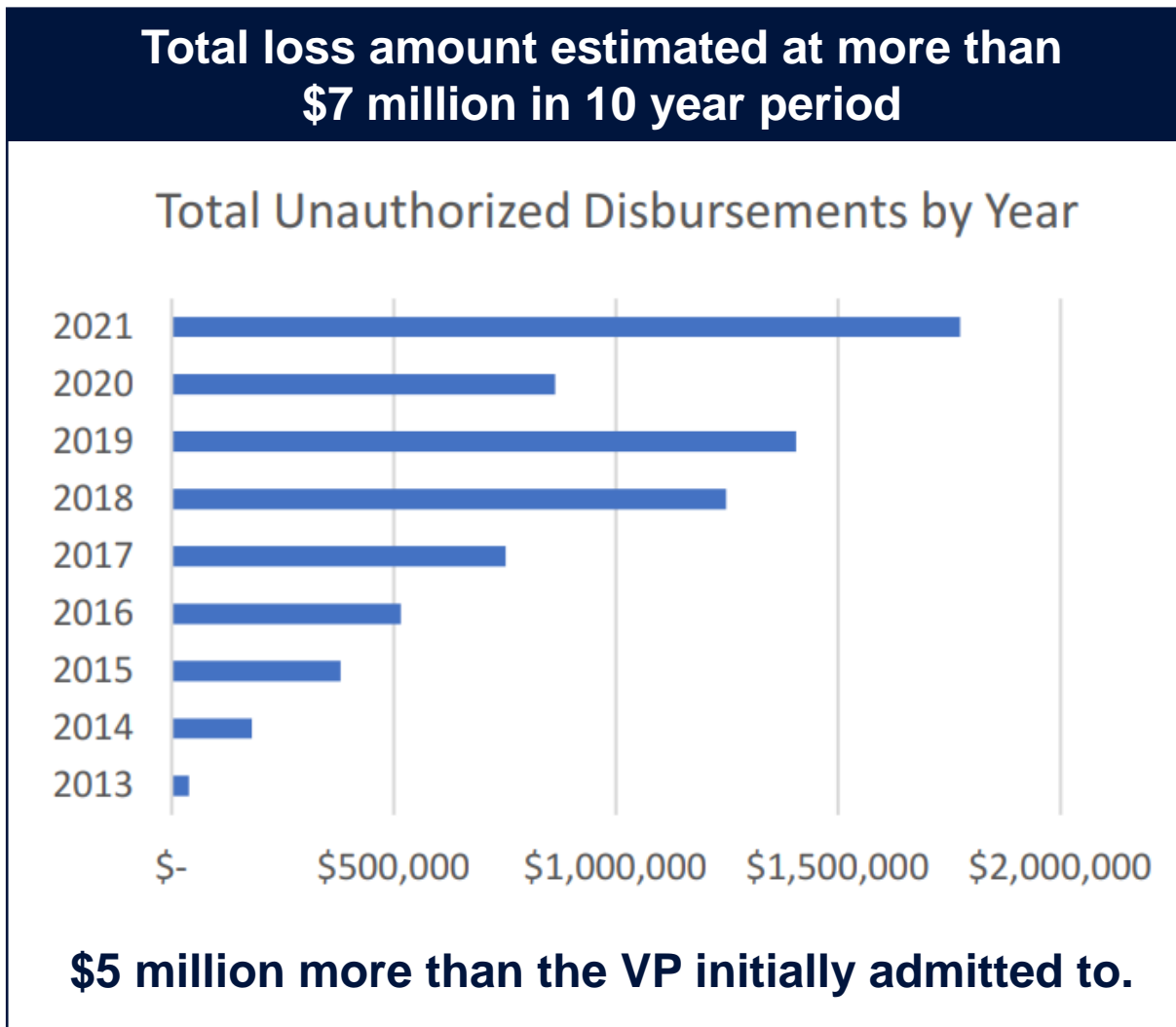
- Additional suspicious behavior
 - Google searches during unraveling of scheme:

SELL MY TESLA - Google Search	6/9/2021
how to short the property market - Google Search	4/24/2021
financial crime sentencing how long - Google Search	12/15/2021
Fraud Sentencing Statistics LawInfo	12/15/2021
No Lawyers Found in Falls Church, VA - LawInfo	12/15/2021
how many years conviction financial crime - Google Search	12/15/2021
Federal Sentencing Guidelines Penalties Criminal Defense	12/15/2021
how to delete linkedin account - Google Search	12/15/2021
account closure form barclays - Google Search	12/15/2021
how to connect to wifi macbook - Google Search	12/15/2021

- Inside attempts for business email compromise
 - Creation of similar-but-different company email address to solicit changes to banking information
 - “@acbcompany.com” instead of “@abccompany.com”



Findings



Case Study 2



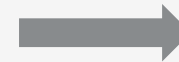
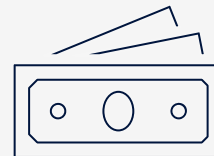
Office Manager Pays Self Very Well

Allegations

- Office manager suspected of payroll fraud over a nine-year period shortly after she resigns from the company.
- After internal investigation completed and evidence provided to the US Secret Service, ex-office manager pleads guilty to embezzling over \$1.8 million knowing she's under federal investigation.
- Recently sentenced to 51-month federal prison term.

Observations

- Had access to initiate the following:
 - Banking online system to process all payroll.
 - Access to all accounting and record keeping.
 - Additional payroll amounts to self, every pay period.
- Coded actual vendor payments at amounts higher than the actual vendor invoice to offset the higher payroll amounts processed for her own paycheck; and reconciled the bank accounts.



Work Steps – Unauthorized Payroll Amounts

1 **Receive** company’s checking account statements, bank direct deposit data, payroll register reports, and general ledger data investigation for period under investigation.



2 Using OcroLus, **convert** the checking account statements to identify all payroll related direct deposit withdrawals from the company’s bank account.



3 **Compare** employee’s actual direct deposit amount to net pay amount in PR register.

- Identified bi-weekly payroll variances aggregating to over \$1.8 million in unauthorized payroll.



4 **Review** accounting system audit logs.

- Identified method to perpetrate the payroll fraud scheme by the ex-office manager.

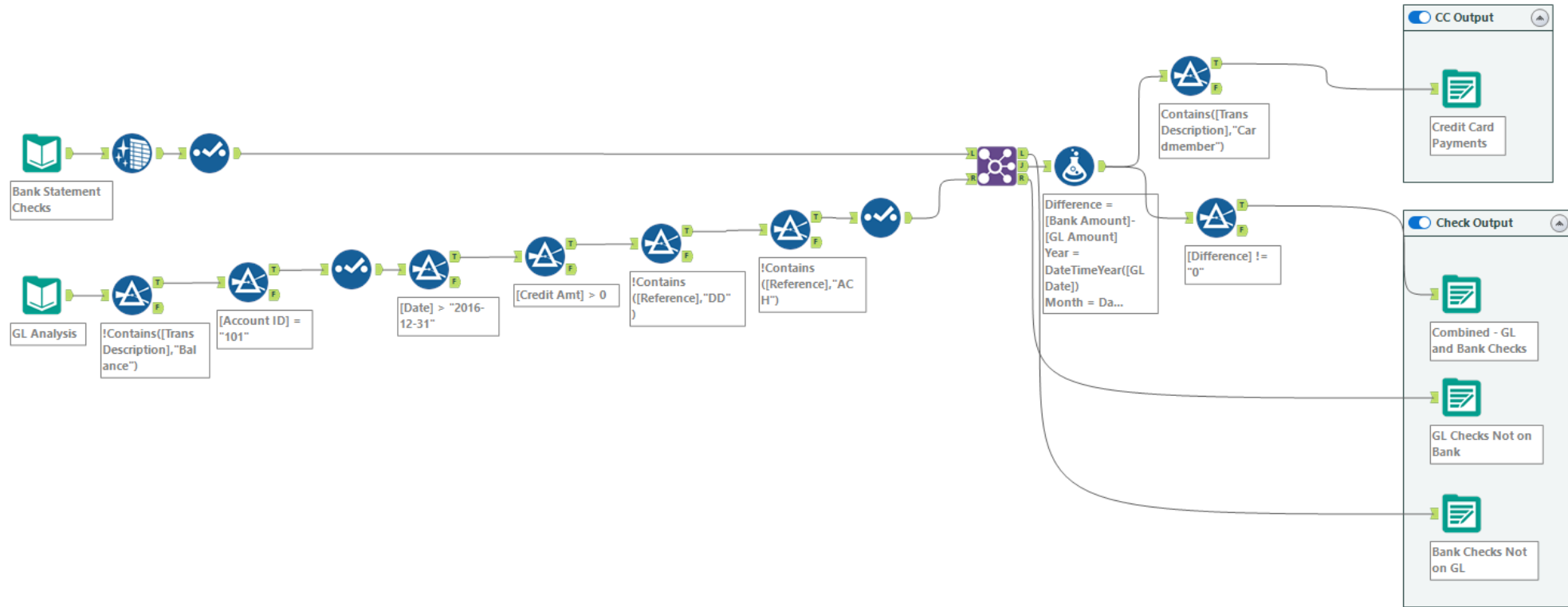


5 Using Alteryx, **compare** the cash withdrawals in the bank statement data to cash withdrawals in the general ledger identifying dollar amount variances tied to the payroll scheme.

- Identified use of vendor invoices as means to cover up fraud.



Analysis – Compare Bank and GL Data

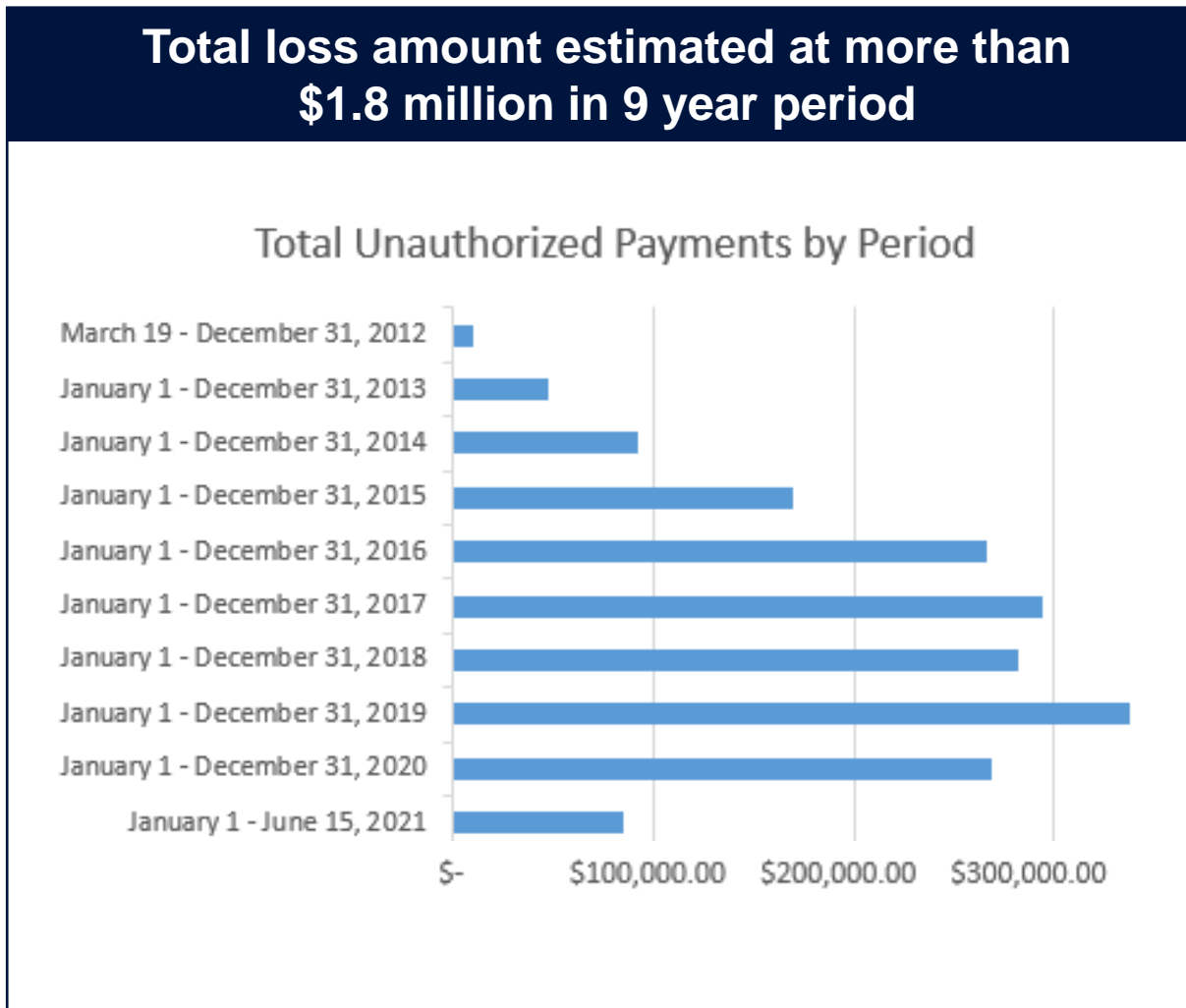


General Ledger Detail									Bank Statement Detail								
RecordID_GL	Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	RecordID_Bank	Account	Date	Description	Check Number	Debit	Credit	Difference	Notes
2259	101	New Checking Account	2/24/2021	19576	CDJ	Company #1	\$ -	\$ 45,180	2401	XXXX	3/4/2021	CHECK	19576	\$ 35,180	\$ -	\$ (10,000)	
2703	101	New Checking Account	1/29/2021	Direct Deposit	PRJ	Direct Deposit	\$ -	\$ 156,178	2330	XXXX	1/28/2021	XXXX PAYROLL		\$ 149,475	\$ -	\$ (6,703)	
2267	101	New Checking Account	3/1/2021	ACH	CDJ	Company #2	\$ -	\$ 5,485	2404	XXXX	3/5/2021	COMPANY2PURCHASE		\$ 218	\$ -	\$ (5,266)	
2215	101	New Checking Account	1/11/2021	ACH01/10/2022	CDJ	Company #2	\$ -	\$ 5,282	2285	XXXX	1/5/2021	COMPANY2PURCHASE		\$ 205	\$ -	\$ (5,077)	
2713	101	New Checking Account	6/15/2021	Direct Deposit	PRJ	Direct Deposit	\$ -	\$ 73,064	2602	XXXX	6/14/2021	XXXX PAYROLL		\$ 68,596	\$ -	\$ (4,468)	
2234	101	New Checking Account	1/15/2021	19493	CDJ	Company #1	\$ -	\$ 12,638	2324	XXXX	1/25/2021	XXXX POSITIVE PAY	19493	\$ 8,638	\$ -	\$ (4,000)	
2714	101	New Checking Account	6/30/2021	Direct Deposit	PRJ	Direct Deposit	\$ -	\$ 33,171	2629	XXXX	6/29/2021	XXXX PAYROLL		\$ 29,589	\$ -	\$ (3,582)	
2246	101	New Checking Account	1/15/2021	19506	CDJ	Company #3	\$ -	\$ 2,341	2303	XXXX	1/19/2021	CHECK	19506	\$ 341	\$ -	\$ (2,000)	

Analysis – Compare Payroll Register and Bank Direct Deposits

ALL DIRECT DEPOSIT AMOUNTS				OFFICER MANAGER DIRECT DEPOSIT AMOUNTS						
Per Payroll Registers		Per Bank Stmt		Overall	Bank		Pay Register		Overall	Notes
Date	Amount	Amount	Difference	ACH Create Da	ACH Transaction Da	Amount	Amount	Difference	Differenc	
5/31/2019	27,306.16	36,306.16	(9,000.00)	5/30/2019	5/31/2019	10,189.15	1,189.15	(9,000.00)	-	
N/A	-	7,300.00	(7,300.00)	6/4/2019	6/4/2019	7,300.00	-	(7,300.00)	-	Office Manager Additional Payment Processed
6/14/2019	60,199.71	73,199.71	(13,000.00)	6/13/2019	6/14/2019	14,061.23	1,061.23	(13,000.00)	-	
6/28/2019	30,344.98	38,309.70	(7,964.72)	6/27/2019	6/28/2019	9,053.72	1,089.00	(7,964.72)	-	
7/15/2019	64,022.61	78,261.20	(14,238.59)	7/12/2019	7/15/2019	15,447.32	1,208.73	(14,238.59)	-	
7/31/2019	194,111.84	210,111.84	(16,000.00)	7/30/2019	7/31/2019	17,342.36	1,342.36	(16,000.00)	-	
8/15/2019	64,475.53	87,275.53	(22,800.00)	8/12/2019	8/15/2019	24,008.73	1,208.73	(22,800.00)	-	
8/30/2019	29,007.50	62,007.50	(33,000.00)	8/29/2019	8/30/2019	34,208.73	1,208.73	(33,000.00)	-	
9/16/2019	66,957.07	81,941.29	(14,984.22)	9/13/2019	9/16/2019	21,075.11	1,075.11	(20,000.00)	5,016.00	See Tab 4.1
9/30/2019	29,828.93	47,102.84	(17,273.91)	9/27/2019	9/30/2019	18,691.38	1,191.38	(17,500.00)	226.00	See Tab 4.1
N/A	-	10,801.00	(10,801.00)	10/15/2019	10/16/2019	10,801.00	-	(10,801.00)	-	Office Manager Additional Payment Processed
10/15/2019	66,354.08	66,354.08	-	10/15/2019	10/15/2019	1,191.38	1,191.38	-	-	This payroll was paid by checks
10/31/2019	125,370.35	146,370.35	(21,000.00)	10/30/2019	10/31/2019	22,325.01	1,325.01	(21,000.00)	-	
11/15/2019	62,167.25	73,167.25	(11,000.00)	11/14/2019	11/15/2019	12,214.90	1,214.90	(11,000.00)	-	
11/29/2019	29,007.37	49,007.37	(20,000.00)	11/27/2019	11/29/2019	21,081.28	1,081.28	(20,000.00)	-	
N/A	-	6,751.48	(6,751.48)	12/5/2019	12/6/2019	6,751.48	-	(6,751.48)	-	Office Manager Additional Payment Processed
12/16/2019	61,867.50	72,867.50	(11,000.00)	12/13/2019	12/16/2019	12,081.28	1,081.28	(11,000.00)	-	

Findings



Case Study 3



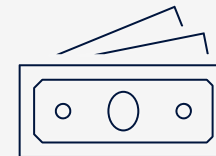
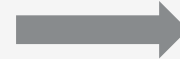
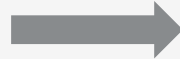
Gallery Owner Shaves a Little Off the Top

Allegations

- Gallery owner accused of stealing from their artists by shaving money off the sale before reporting the sale to the artists
- Artists were underpaid 20-60% than what they were owed
- Promised to resolve the claims promptly and professionally

Process

- Gallery owner sold a piece of art to a buyer at one price
- Gallery owner creates an artist statement for the artists whose piece was sold at another, lower price
- Gallery owner alleged to pocket the difference in sale price and still receives their share of the sale at the lowered price



Work Steps

1 Generate list of all sold works for the artist from ArtLogic



2 Locate the **Artist Statement** in DropBox to identify the sale amount disclosed and amount paid to the artist (search in Artist Statement Folder, if not search by stock #, or buyer name)

- verify that date and buyer correlates to the listed sale
- if a sale occurred earlier, document the amount of the original



3 Locate the **Invoice** in DropBox or ArtLogic to identify the amount invoiced to the customer

- verify that the invoice date and amount indicates it is the listed sale



4 Locate evidence of customer **payment for the Sale in Quickbooks** to confirm the invoice agrees to the amount sold

- Sales -> Invoices -> Year, filter by No.



5 Locate evidence of **Vendor Expense in Quickbooks** to confirm the amount paid to the artist agrees to the amount owed

- Expenses -> Vendor -> search by date




Source Data – Artist Statements

SJ Gallery

December 15, 2016

Thomas Doe 2

ARTIST STATEMENT



Thomas Doe 2
Le Boulevard, 2015
Acrylic and red phosphorous on paper

24 3/4 x 18 3/4 in,
63 x 47.5 cm
(unframed)
27 1/2 x 21 1/2 in,
69.8 x 54.6 cm
(framed)

\$ 1,800.00

50% Due to Artist **\$ 900.00**


Collection of Theodore Arnold
Munich, Germany

SJ Gallery

March 12, 2018

Thomas Doe

ARTIST STATEMENT



Thomas Doe
Loopsie, 2018
Colorful phosphorous and acrylic on canvas
Diptych:

37 3/8 x 35 3/8 x 1 3/8 in, each canvas
95 x 90 x 3.5 cm, each canvas
(TW20.008)

\$ 18,000.00

Less discount - \$ 3,000.00

Subtotal after discount \$ 15,000.00

50% Due to Artist **\$ 7,500.00**


Collection of Donald Frank
Neptune, Florida

SJ Gallery

December 30, 2020

Thomas Doe


ARTIST STATEMENT



Thomas Doe
OKDCYE, 2018
Acrylic and red phosphorous on paper

24 3/4 x 18 3/4 in
63 x 47.5 cm
(TW20.043)

\$ 1,800.00



Thomas Doe
Cordial, 2018
Acrylic and red phosphorous on paper

24 3/4 x 18 3/4 in, 63 x 47.5 cm (unframed)
27 1/2 x 21 1/2 in, 69.8 x 54.6 cm (framed)
(TW20.042)

\$ 1,800.00

Subtotal \$ 3,600.00

Less discount - \$ 360.00

Subtotal after discount \$ 3,240.00

50% Due to Artist **\$ 1,620.00**

Collection of Theodore Arnolds Dad
Los Angeles, CA


Source Data – Sales Invoices

SJ Gallery

December 15, 2016 INVOICE 2023B0038

Thomas Doe 2
190 Leopold Lane
Dumbo, New York 11962

INVOICE

	<p>Thomas Doe 2 <i>Le Paladium</i>, 2015 Acrylic and red phosphorous on paper 24 3/4 x 18 3/4 in, 63 x 47.5 cm (unframed) 27 1/2 x 21 1/2 in, 69.8 x 54.6 cm (framed) (TW25.32)</p>	<p>\$ 5,500.00</p>
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Less discount	-\$1,000.00
Invoice Total	\$ 4,500.00
Payment received	-\$ 3,000.00
Total due	\$ 1,500.00

« Article 39 CTVA – exportation of goods»

PAYMENT DUE UPON RECEIPT. Gallery does not extend any refunds. If payment is not received 30 calendar days after invoice date, the gallery reserves the right to void the sale.

Gallery shall have a right of first refusal with respect to any sale by Purchaser of the Artwork, beginning on the date Purchaser provides payment in full for the Artwork to Gallery and continuing for a period of three (3) years thereafter. Prior to any proposed sale of the Artwork, Purchaser must first offer the Artwork to Gallery in writing specifying the terms and conditions of the proposed sale, after which Gallery shall have thirty (30) days to elect to purchase the Artwork upon the terms so provided by Purchaser. If Gallery does not elect to purchase the Artwork during this time, Purchaser shall be free to sell the Artwork to a third-party buyer, provided that Purchaser may not sell the Artwork on more favorable terms than offered to Gallery without first offering the Artwork to Gallery on those more favorable terms and conditions.

Purchaser further agrees not to sell the Artwork at public auction for a period of three (3) years from the date of this invoice.

Title does not pass until payment is received in full. All expenses related to packing, shipping and insurance are to be paid by the collector. Once payment is made, insurance responsibility transfers to the owner.


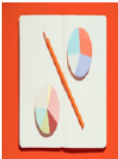
Page 1 of 2

SJ Gallery

December 30, 2020 INVOICE 2023B0042

Thomas Doe
190 Leopold Lane
Dumbo, New York 11962

INVOICE

	<p>Thomas Doe <i>OKDCYE</i>, 2018 Acrylic and red phosphorous on paper 24 3/4 x 18 3/4 in 63 x 47.5 cm (TW20.043)</p>	<p>\$ 4,000.00</p>
	<p>Thomas Doe <i>Cordial</i>, 2018 Acrylic and red phosphorous on paper 24 3/4 x 18 3/4 in, 63 x 47.5 cm (unframed) 27 1/2 x 21 1/2 in, 69.8 x 54.6 cm (framed) (TW20.042)</p>	<p>\$ 4,000.00</p>

Less discount	-\$ 1,500.00
Invoice Total	\$ 6,500.00
Payment received	-\$ 3,000.00
Total due	\$ 3,500.00

« Article 39 CTVA – exportation of goods»

PAYMENT DUE UPON RECEIPT. Gallery does not extend any refunds. If payment is not received 30 calendar days after invoice date, the gallery reserves the right to void the sale.

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Page 1 of 2

Azure Data Factory and AI Document Intelligence

Analyze | v
 All pages Range
 v

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INVOICE

Contoso Headquarters
123 456th St
New York, NY, 10001

Microsoft Corp
123 Other St,
Redmond WA, 98052

Microsoft Finance
123 Bill St,
Redmond WA, 98052

Microsoft Delivery
123 Ship St,
Redmond WA, 98052

Microsoft Services
123 Service St,
Redmond WA, 98052

SALESPERSON	REQUISITIONER	SHIPPED VIA	F.O.B. POINT	TERMS

DATE	ITEM CODE	DESCRIPTION	QTY	UM	PRICE	TAX	AMOUNT
3/4/2021	A123	Consulting Services	2	hours	\$30.00	\$6.00	\$60.00
3/5/2021	B456	Document Fee	3		\$10.00	\$3.00	\$30.00
3/6/2021	C789	Printing Fee	10	pages	\$1.00	\$1.00	\$10.00

THANK YOU FOR YOUR BUSINESS!

Contoso Billing
123 Remit St
New York, NY, 10001

Fields
Content
Result
Code

Prebuilt invoice

Key-Value pairs

- INVOICE:
INV-100
92.40%
- INVOICE DATE:
11/15/2019
90.80%
- DUE DATE:
12/15/2019
90.70%
- CUSTOMER NAME:
MICROSOFT CORPORATION
88.90%
- SERVICE PERIOD:
10/14/2019 – 11/14/2019
87.40%
- CUSTOMER ID:
CID-12345
90.70%

Analysis with Azure and Alteryx Output – 1 Artist

Artist	Stock #	Invoice number	Sale Date	Artist Statement Date	Net Value per Invoice	Net Value per Artist Statement	Variance	Amount Owed to Artist (50%)	Category
[REDACTED]		2015.0144	2015-08-27	2016-02-13	\$7,165	\$5,184	\$1,981	\$990	Per Gallerist, variance is justified - no amount owed
		2015.0128	2015-08-11		\$7,480	\$0			Per Gallerist, out of scope - not entered in Gallery Inventory
		2023.0121	2023-03-20	2023-07-19	\$35,200	\$35,200	\$0	\$0	No variance between Invoice and Artist Statement
		2018.0176	2018-06-26	2018-08-16	\$12,600	\$12,600	\$0	\$0	No variance between Invoice and Artist Statement
		2022.0111	2022-02-17	2015-09-26	\$28,000	\$5,967	\$22,033	\$11,017	Per Gallerist, variance is justified - no amount owed
		2016.0113	2016-05-10		\$6,250	\$0			Missing Artist Statement
		2016.0004	2016-01-16	2015-09-26	\$7,920	\$5,112	\$2,808	\$1,404	Per Gallerist, variance is justified - no amount owed
		2015.0160	2015-09-19	2015-09-26	\$7,800	\$5,112	\$2,688	\$1,344	Per Gallerist, variance is justified - no amount owed
		2015.0155	2015-09-11	2015-09-26	\$6,630	\$5,432	\$1,199	\$599	Per Gallerist, variance is justified - no amount owed
		2016.0182	2016-09-22	2016-09-29	\$9,696	\$6,087	\$3,609	\$1,804	Artist is owed 50% of discrepancy
		0	2015-08-12	2015-09-26	\$0	\$5,751	(\$5,751)	(\$2,876)	Larger Discount on invoice not passed on to artist
		0	2016-05-06	2016-05-11	\$0	\$5,751	(\$5,751)	(\$2,876)	Larger Discount on invoice not passed on to artist
		0	2015-09-03	2015-09-26	\$0	\$5,432	(\$5,432)	(\$2,716)	Larger Discount on invoice not passed on to artist
		0	2015-09-09	2015-09-26	\$0	\$5,751	(\$5,751)	(\$2,876)	Larger Discount on invoice not passed on to artist
		2016.0165	2016-08-11	2016-08-13		\$8,800	\$6,404		
	0	2016-05-05	2016-05-11		\$0	\$5,751			

Determination	Number	Transaction Amount	Identified Variance	Gallerist Agreed Discrepancy	Amount Owed Artist
No Variance Identified	87	\$1,869,297	(\$0)	(\$0)	(\$0)
Reconciled – Bookkeeping Error	9	\$180,322	\$12,125	\$0	\$0
Reconciled – Gallerist Note	88	\$1,037,460	(\$24,101)	\$0	\$0
Unreconciled	21	\$283,105	\$37,784	\$37,784	\$18,892
Total	205	\$3,370,185	\$25,808	\$37,784	\$18,892

Presenters



Leo Munoz
CPA/CFF, CFE
Managing Director

Leo has more than 30 years of accounting, finance and management experience in public accounting, in industry, and as a business owner. Over the last 15 years, Leo has led the firm's forensic accounting and litigation support practice in the Texas market managing a team of consultants involved in both commercial based litigation support and corporate financial investigations. Mr. Munoz is a frequent presenter on corporate fraud and financial investigation matters.



Rebekah Wood
Senior Associate

Rebekah is a Senior Associate in the Financial Investigations and Dispute Services (FIDS) practice. She joined RSM's FIDS practice 2 years ago, where she has focused on forensic accounting, financial investigations, litigation support, and data analytics.

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