

CURRICULUM VITAE

OF

Brian Carlson, JD, CPA, CFE, CIA

Juris Doctor, Admitted to the bar of New York (active), Massachusetts (inactive) and  
Maine (inactive)

Certified Public Accountant, State of New York

Certified Fraud Examiner, Association of Certified Fraud Examiners

Certified Internal Auditor, The Institute of Internal Auditors

Member, American Institute of Certified Public Accountants

Member, New York State Society of Certified Public Accountants

Member, Association of Certified Fraud Examiners

Member, The Institute of Internal Auditors

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I. Experience and Qualifications

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September 2006 to Present: *Director, Fuoco Group, LLP*

In September 2006, Mr. Carlson joined Fuoco Group, LLP, a Certified Public Accounting and Business Advisory firm with locations in New York City, Long Island and Florida, as the Director of Fraud and Forensic. The firm currently employs approximately 55 people in its three regional offices. As the Director of Fraud and Forensic, Mr. Carlson is responsible for practice and business development as well as development of strategic alliances. In this capacity, Mr. Carlson has been performing fraud investigations and providing litigation support services for numerous years. Mr. Carlson has been retained as a Forensic Accountant, Consultant, Auditor, Accountant and Tax Planner by Business Owners, Corporate Officers, Attorneys and Non-Profit Organizations to provide services in the following disciplines:

Forensic Accountant  
Litigation Support Consultant  
Business Consultant  
Auditor and Accountant  
Tax Planning and Preparation  
Estate Planning

December 2004 to July 2006: UBS Financial Services Inc.

Mr. Carlson worked at UBS Financial Services in the capacity of Financial Advisor. After successfully completing the licensure process to obtain his Series 7 and 66 through the NASD, he went on to fulfill the New York State requirements to become licensed to sell Life, Health & Accident insurance. While in this position, he assisted successful individuals and families in developing and implementing strategies to meet their long-term financial goals. In addition, Mr. Carlson reviewed and implemented retirement plans for companies and non-profit organizations and managed cash for mid-size entities.

May 1999 to December 2004: *Manager, KPMG LLP, Forensic*

While at KPMG, Mr. Carlson managed engagements involving suspected employee defalcations, internal corporate investigations, compliance reviews within financial institutions and other special projects. In addition, Mr. Carlson assisted KPMG audit teams to identify controls specifically intended to prevent, detect and respond to fraud risks, evaluate the design and implementation of those controls and

test the operation of selected fraud risk controls. The work helped audit clients achieve overall Sarbanes-Oxley compliance.

Some of the more prominent engagements Mr. Carlson worked on include the following:

Assisted general counsel of credit rating agency to investigate accounting irregularities involving reserves. The Controller was dismissed and the CFO was demoted.

Quantified the extent of an employee's embezzlement from a prominent non-profit organization. The employee was ultimately indicted.

Analyzed a company's expenses relating to the development of an internet website. The board of directors had not been informed of an additional \$3 million in expenses.

Conducted investigations of executives of multiple labor unions at New York City's largest public employee union. Many of the union executives were indicted due to embezzlement.

Assisted general counsel for a major investment firm regarding an investigation of a chief executive of its clearing division.

Managed a team performing field test work and managed a team reviewing \$500 million of construction manager payment requisitions for the NYC Dept. of Design & Construction (DDC) on the World Trade Center engagement. The review resulted in identification of approximately \$100 million of potentially permanent withholdings due to accounting deficiencies. The review resulted in detailed reports to the construction managers, DDC officials, FEMA and financial monitors working under the direction of the NYC Dept. of Investigation. In addition, he assisted in the negotiation process with contractors and subcontractors to resolve disputes and finalize obligations.

Drafted suitability policies and procedures for two major financial institutions.

Provided Anti-Money Laundering (AML)/Bank Secrecy Act (BSA) compliance analyses for existing operations and best practices analyses.

Analyzed a bank's "high-risk" customer accounts to recommend retention, disposition, or monitoring of the accounts.

Between June 1998 and May 1999: held positions in Public Accounting

Goldstein Golub Kessler LLP  
Citrin Cooperman & Company  
Berry, Dunn, McNeil & Parker  
Pannell Kerr Forster

As a Senior in the Audit, Tax and Litigation Consulting and Support departments, Mr. Carlson had responsibility for various audits, tax returns and litigation consulting and support engagements.

## II. Education & Achievements

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College of the Holy Cross. Bachelor of Science (BS); Major Course of Study: Economics and Accounting

Touro Law School, Juris Doctor.

2007 – Mr. Carlson was awarded the Who’s Who in the Accounting field by the Long Island Business News

2007 – Mr. Carlson was awarded the Who’s Who in the Forensic Accounting field by the Long Island Business News

## III. Publications

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“Identity Theft,” Smithtown Messenger, December 21/28, 2006, Vol. 118 No. 8 & 9.

“Privacy Policy Assessments Just Good Business,” The Suffolk Lawyer, February 2007, Vol. 23 No. 6.

## IV. Public Speaking

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### Lecturer/Instructor

- Fraud Protection & Detection – Suffolk Community Council’s Education Seminar Series – June 7, 2007.
- Privacy & Identity Theft – Suffolk Community Council’s Education Seminar Series – June 7, 2007.

### Television

- Channel 2 CBS Nightly News, Interviewed by Lou Young as Identity Theft Expert, January 18, 2007.

- Regional News Network, Interviewed by Caroline Rowe as Identity Theft Expert, January 19, 2007.
- News 12 Long Island, Interviewed by Lee Tyrell as Identity Theft Expert – Panel Discussion for “Long Island Talks,” March 7, 2007.

## V. Professional Associations

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Member, American Institute of Certified Public Accountants  
Member, New York State Society of Certified Public Accountants  
Member, Association of Certified Fraud Examiners  
Member, The Institute of Internal Auditors