



428 Second St.  
Marietta, OH 45750  
740.373.0056

1035 Murdoch Ave  
Parkersburg, WV 26101  
304.422.2203

121 E Main St  
St. Clairsville, OH 43950  
740.695.1569

***FORENSIC INVESTIGATIVE TEAM***

# ***Proud of our Past - Focused on your Future!***

Our investigative team has received extensive training by the American Institute of CPA's, Association of Certified Fraud Examiners, and the Association of Certified Anti-Money Laundering Specialists. We have also received training at the Federal Law Enforcement Training Center and the FBI Academy. Our team has extensive courtroom experience, interviewing skills, and the ability to conduct complete financial analyses on a magnitude of issues. What separates Perry & Associates from other firms is our experience, training, contacts, and our attention to detail. Our finished products have been recognized by prosecutors for their thoroughness.



# Investigative Team Leaders



Jodey L. Altier is the President of Perry & Associates. She is a practicing Certified Public Accountant and is Certified in Financial Forensics. Altier graduated summa cum laude from Ohio University with Bachelors in Accounting and Psychology. Altier has a long career in public accounting beginning at Price Waterhouse Coopers LLC. Perry and Associates has a team of over forty individuals who are cross trained and developed to be able to perform services from simple tax returns to complex business valuations and investigative forensic services. She provides strong leadership and effectively directs complex and unique financial projects for success such as; restructuring, intricate inventory valuation, derivative and joint venture issues. Altier has provided litigation support to many local governments and attorneys in the areas of fraud and forensic financial reporting which has earned her the CFF credential from the American Institute of Certified Public Accountants. Altier serves on the Peer Review Committee of Ohio and performs peer reviews and quality control training and consultation to public accounting firms in Ohio, West Virginia and Maryland.







**Jeff S. Sandy** joined Perry & Associates after working 25 years as a Special Agent with the United States Treasury Department, 4 years as a Sheriff, and 6 years in the private sector conducting financial investigations. Sandy graduated from Marshall University with a Bachelors in Accounting and was their Distinguished Alumnus for 2012. He is also a graduate of the Federal Law Enforcement Training Center. Sandy is a Certified Fraud Examiner (CFE), Certified Anti-Money Laundering Specialist (CAMS), and a Private Investigator (PI).



During the past 35 years he has investigated and supervised some of the nation's largest financial fraud cases. Sandy has been admitted as an Expert Witness in the field of Money Laundering in 5 U.S. District Courts. He has taught financial investigative techniques to federal, state, and local law enforcement officers, Iraqi Police, and, police officers and dignitaries from Russia and the Baltic countries. He received the Honor Award from the Secretary of the Treasury and a Medal from the Department of Defense for his investigative accomplishments in Iraq.



**CERTIFIED FRAUD EXAMINER**

# Best in the Business

At Perry & Associates, CPA's, A.C., we believe in the value of close personal attention to our clients.

We offer a financial and investigative capability that can respond immediately, discreetly, and comprehensively to any suspected criminal or civil wrongdoing.



Perry & Associates credentials and decades of expertise in financial fraud investigations, prevention, detection and deterrence allow us to identify the red flags that indicate any evidence of fraud. We look beneath the surface and beyond the obvious, applying intuition, critical analysis and a perceptive understanding of human behavior to obtain a true picture of key events, transactions and business dealings.



On average fraud effects:

- 10.8 % of Non-Profit Organizations
- 11 % of United States Adults
- 15.1 % of Government Agencies
- 20.86 % of Large Organizations
- 37.7 % of Small Businesses

At Perry & Associates we have the skills and ability to quickly assist you when you become a statistic.

# *Experts in Financial and Computer Fraud*

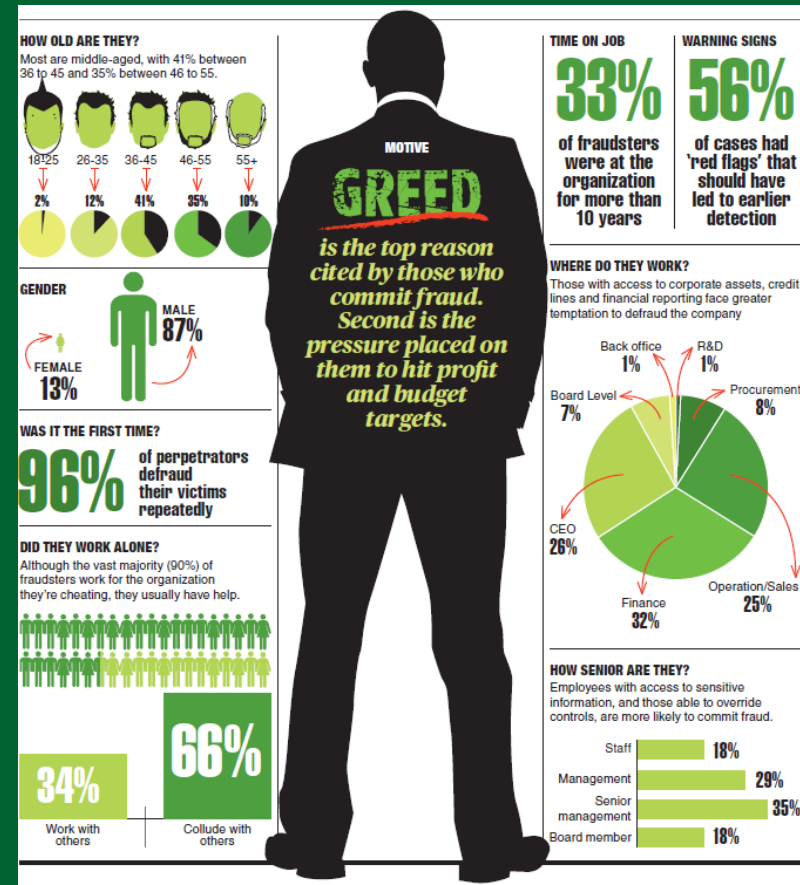
- Corporate and Partnership Fraud
- Bank Fraud
- Bank Secrecy Act (BSA) Issues
- Computer Hard Drive imaging
- Computer -Restoring Lost Files
- Cellphone Reconstruction
- Divorce
- Electronic Court Discovery
- Embezzlement
- Estate and Trust Fraud
- Healthcare Fraud
- Litigation Support
- Misappropriated Proceeds
- Shareholder and Partnership Disputes
- Tracing Hidden Assets



# The Perry Difference

The following are some examples of our teams successes:

- Engagement from a City Counsel concerning the Coal Severance Fund expenditures. The investigation showed expenditures being made from a street expense line item for a farmers market.
- Oil and gas investigation of a managing partner located in Connecticut that falsified expenses to reduce distributions to partners. Settlement in client's favor.
- Divorce litigation that involved the sale of a multimillion dollar corporation to a Georgia firm. Settlement in client's favor for an additional 1.2 million.





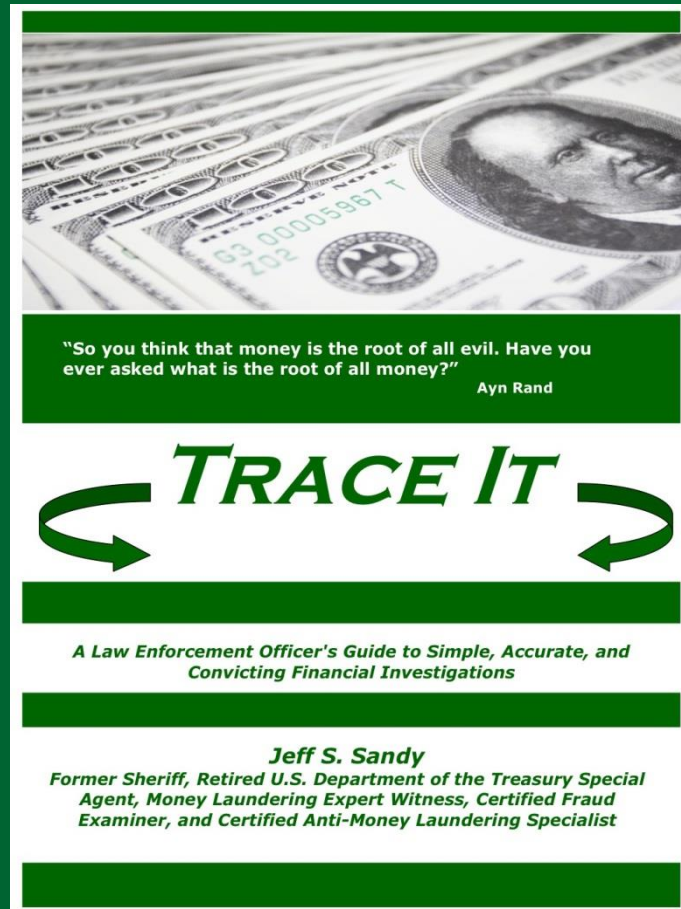
# ***The Perry Difference***

- Embezzlement at a well-known extended living facility by using falsified invoices and diverting assets to personal use. Settlement in client's favor.
- Bank investigation for a top 10 bank in the United States. Investigation showed a bank's customer was filing false forms with the US Treasury Financial Crimes Enforcement Network totaling over \$3.2 billion. Saved the bank millions in fines by the US Government.
- Investigation of a nonprofit organization in Ohio concerning the Treasurer. Briefed new Board on weak internal controls and educated them on how to improve accountability.
- Divorce litigation that went to the West Virginia Supreme Court. Our firm showed that the client's husband was using corporate loans to live on to avoid receiving wages and distributions. Supreme Court accepted our "Source and Application of Funds" to show the husband's true ability to pay alimony and child support. Court ordered settlement in clients favor.

# The Perry Difference

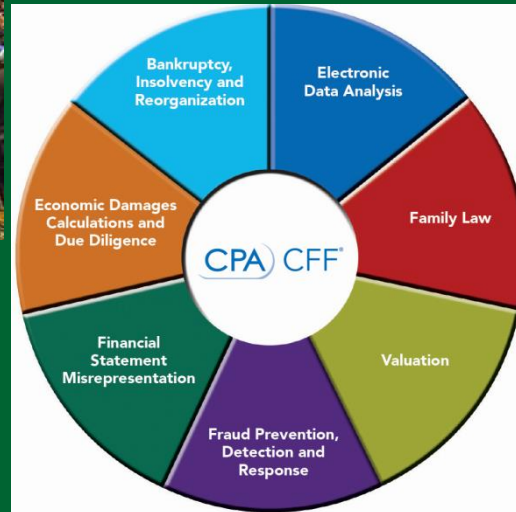
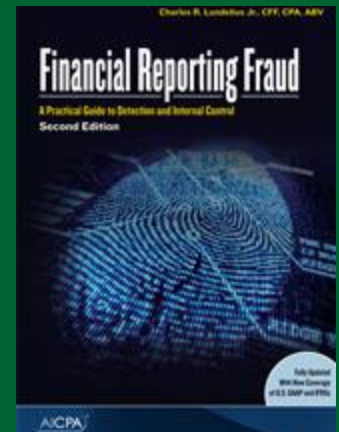
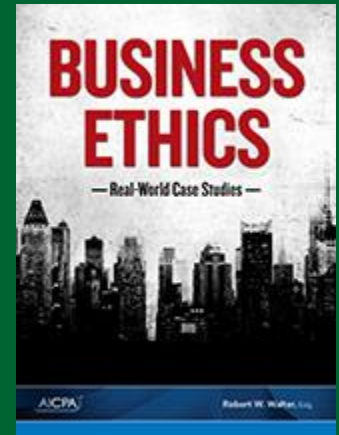
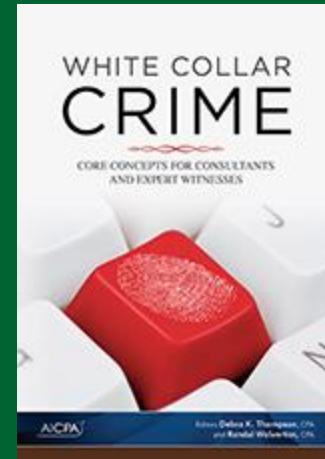
At Perry & Associates we are recognized as a leader in financial investigations and computer analysis. During the past year we have supplied over 71,000 law enforcement officers a free training manual named "Trace It". We believe in keeping our country safe from foreign and domestic enemies. In addition, during the past year we have conducted free training for the following organizations:

- West Virginia Intelligence Fusion Center
- Department of Justice
- Washington County Ohio Sheriff's Office
- West Virginia Public Accountants Association
- West Virginia Certified Public Accountants Association
- West Virginia Home Builders Association



# The Perry Difference

We are constantly educating ourselves on new frauds and methods that crooks use to financially violate individuals and businesses.



# Forensic Investigative Team

<http://perrycpas.com/wp/forensic-auditing>

For a consultation contact Jeff S. Sandy 24/7 at 304-615-6667

*“Corruption, embezzlement, fraud, these are all characteristics which exist everywhere. It is regrettably the way human nature functions, whether we like it or not. What successful economies do is keep it to a minimum. No one has ever eliminated any of that stuff.”*

*Alan Greenspan*

Chairman of the Federal Reserve of the United States from 1987 to 2006