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Leonard W. Vona is the CEO of Fraud Auditing. He is a forensic accountant with more than 40 years of diversified auditing and forensic accounting experience, including a distinguished 18-year private industry career. His firm advises clients in areas of litigation support, fraud risk, fraud data analytics and fraud auditing.

Mr. Vona is the author of three books published by Wiley, *Fraud Risk Assessment: Building a Fraud Audit Program* and *The Fraud Audit: Responding to the Risk of Fraud in Core Business Systems*, *Fraud Data Analytics Methodology: The Fraud Scenario Approach to Uncovering Fraud*. Wiley has referred to Mr. Vona as a worldwide renowned authority on internal fraud risk.

Mr. Vona has successfully conducted more than 100 financial investigations and fraud auditing engagements for some of the largest high profile corporations in the United States. The net result of his efforts has saved clients millions of dollars through recovery or defense strategies. His financial investigation experience includes embezzlement, business disputes, asset theft, bribery & corruption, malpractice, and disbursement schemes. Mr. Vona's trial experience is extensive, including appearances in federal and state courts. He is qualified as an expert witness, as a CPA and a CFE, and is cited in West Law for the successful use of circumstantial evidence.

Mr. Vona lectures nationally and internationally on fraud risk assessments, fraud investigation, fraud prevention and detection, and fraud schemes perpetrated on companies. Mr. Vona has provided more than 1,000 days of fraud training to organizations around the world. He has been on the faculty of the National Association of Fraud Examiners, MIS Training Institute and the faculty of Lally School of Management at Rensselaer Polytechnic Institute. He has written the training course on Auditors Responsibility for Detecting Fraud – SAS99 used by CPA Societies across the country. His international training experience includes five continents and training through interpreters in the Spanish, Portuguese and Russian language. He regularly speaks at audit conferences.

Mr. Vona graduated from Siena College with honors, receiving a Bachelor of Business Administration in Accounting. Mr. Vona is a member of the American Institute of Certified Public Accountants, the National Association of Certified Fraud Examiners. He was the 1994 President of the N.Y. Capital Chapter of the Association of Government Accountants and the founding President of the Albany Chapter of Certified Fraud Examiners.