

CURRICULUM VITAE

David M. Shapiro
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SUMMARY

David M. Shapiro serves as a Distinguished Lecturer, Coordinator of the Fraud Examination and Financial Forensics programs, and Deputy Director of the MPA Weekend program. He was formerly Deputy Director of the Advanced Certificate in Forensic Accounting program under the Master of Public Administration - Inspection and Oversight degree at CUNY's John Jay College of Criminal Justice. David provides instruction in fraud examination, financial forensics, and managerial inspection and oversight-related courses at the graduate and undergraduate levels under the Department of Public Management. He has published articles in the areas of accounting, finance, and risk management. Among his published works is a special chapter for the book How They Got Away with It: White Collar Criminals and the Financial Meltdown.

David is a financial and nonfinancial due diligence specialist. He is also an expert on financial investigations and law enforcement. His extensive background includes work as an FBI special agent and assistant legal advisor, an assistant prosecutor in Essex County, NJ, and the Global Practice Leader at Aon's Corporate Investigative Solutions--where he led investigations of financial crimes. In brief, David has focused on conduct and financial crime risks, including the use of financial metrics to prevent and detect organizational and occupational frauds.

EDUCATION

MBA, Seton Hall University	1988 - Concentration in Accounting
JD, Seton Hall University	1985 - Focus on Commercial Law
BA, Rutgers University	1980 - Major in Philosophy

PUBLICATIONS

Manuscript in Production

(1) Ortega, Javier, and David M. Shapiro. Global Enterprise and Private Profits: *How the citizens and the public interest are being shortchanged*. New York: Peter Lang Group.

Other Publications

(41) Shapiro, David M. (2021). "Beyond debits and credits: Financial intelligence in inspection and oversight." *Banking & Financial Services Policy Report*. December 2021, 40(12), 1-

18. <https://search-ebSCOhost-com.ez.lib.jjay.cuny.edu/login.aspx?direct=true&db=bth&AN=154574263&site=ehost-live>.
- (40) Shapiro, David M. (2021). "Outsourcing compliance functions and fraud detection." In *The Oxford Handbook of Hedge Funds*, edited by Douglas Cumming, Sofia Johan, and Geoffrey Wood, 437-473. United Kingdom: Oxford University Press. DOI: 10.1093/oxfordhb/9780198840954.013.21.
- (39) Shapiro, David M. (2021). *The Gig Mafia: How Small Networks and High-Speed Digital Funds Transfers Have Changed the Face of Organized Crime First edition*. New York: Business Expert Press. <https://www.businessexpertpress.com/books/the-gig-mafia-how-small-networks-and-high-speed-digital-funds-transfers-have-changed-the-face-of-organized-crime/>.
- (38) Kempf, Robin J., Vijay S. Sampath, Elaine Yi Lu & David M. Shapiro. (2020). "An Empirical Assessment of the Contribution of State Offices of Inspectors General to Corruption Control." *Public Integrity*, DOI: 10.1080/10999922.2020.1839188.
- (37) Shapiro, David M. (2020). *Applications of Accounting Information Systems*. New York: Business Expert Press. <https://www.businessexpertpress.com/books/five-key-applications-of-accounting-information-systems/>.
- (36) Shapiro, David M. (2019). Returning to the roots of #MeToo and unanswered questions for academia to tackle. *Public Administration Review* (blog), March 25, 2019. <https://www.publicadministrationreview.com/2019/03/25/wps-shapiro/>.
- (35) Shapiro, David M. (2018). Accounting Information Systems and the U.S. Health Care System. *Business Expert Press* (online). ISBN: 9781948580373.
- (34) Shapiro, David M. (2018). E-business and Accounting Information Systems. *Business Expert Press* (online). ISBN: 9781948580359
- (33) Shapiro, David M. (2018). Internal Control for Accounting Information Systems. *Business Expert Press* (online). ISBN: 9781948580366.
- (32) Shapiro, David M. (2018). Understanding Enterprise Accounting Information Systems. *Business Expert Press* (online). ISBN: 9781948580342.
- (31) Shapiro, David M. (2018). Introduction to Accounting Information Systems. *Business Expert Press* (online). ISBN: 9781948580335.
- (30) Shapiro, David M. (2018). Devil's in the Details: Understanding Financial Reporting. *Business Expert Press* (online). ISBN: 9781947843998.
- (29) Shapiro, David M. (2018). Tough and Smart: An Auditor's Guide to Ethics and Compliance. *Business Expert Press* (online). ISBN: 9781948198004.
- (28) Shapiro, David M. (2017). Forensic Accounting: When do You need a Financial Sherlock? A How-to-Guide on Forensic Accounting for MBA Students and Professionals. *Business Expert Press* (online). ISBN: 9781947843837.
- (27) Shapiro, D.M. (2016). The Inspector General Function and Outsourcing: An Introduction. *J. Corp. Acct. Fin*, 28(2), 81–87. doi:10.1002/jcaf.22238.

- (26) Shapiro, D. (2015). Treasurers under Investigation. *The Journal of Corporate Accounting & Finance*, 26(4), 37-41.
- (25) Shapiro, D. (2015). Forensic Accounting: Beyond the Courtroom. *Strategic Finance*, September 2, 2015, 46-53.
- (24) Shapiro, D. (2015). Assessing Corporate Governance in M&As. *The Journal of Corporate Accounting & Finance*, 26(2), 35-39.
- (23) Shapiro, D. (2014). Treasurer's Bribery Risk Update. *The Journal of Corporate Accounting & Finance*, 26(1), 11-16.
- (22) Shapiro, D. (2014). "Corporate Crime." In *Encyclopedia of Criminal Justice* (1st ed.), edited by Bruce A. Arrigo, 151-157. Los Angeles: SAGE.
- (21) Shapiro, D. (2014). "White-Collar Crime." In *Encyclopedia of Criminal Justice Ethics* (1st ed.), edited by Bruce A. Arrigo, 1020-1023. Los Angeles: SAGE.
- (20) Shapiro, D. (2014). "Codes of Conduct, Police." In *Encyclopedia of Criminal Justice Ethics* (1st ed.), edited by Bruce A. Arrigo, 116-118. Los Angeles: SAGE.
- (19) Shapiro, D. (2014). Doing Business in Nigeria. *The Journal of Corporate Accounting & Finance*, 25(6), 3-6.
- (18) Shapiro, D. (2014). COSO embraces enhanced fraud risk management. *The Journal of Corporate Accounting & Finance*, 25(4), 33-38.
- (17) Shapiro, D. (2014). Overcoming insurance and financial risks for M&A. *The Journal of Corporate Accounting & Finance*, 25(2), 39-42.
- (16) Shapiro, D. (2013). Treasurers, bribery, and the FCPA: Is there a better way? *The Journal of Corporate Accounting & Finance*, 25(1), 39-42.
- (15) Shapiro, D. (2013). Greece, derivatives, and FX: What went wrong? *The Journal of Corporate Accounting & Finance*, 24(6), 15-17.
- (14) Shapiro, D. (2013). "Contractor Fraud." In *Encyclopedia of White-Collar & Corporate Crime* (2nd ed.), edited by Lawrence M. Salinger, 207-211. Los Angeles: SAGE.
- (13) Shapiro, D. (2013). "Insurance Fraud." In *Encyclopedia of White-Collar & Corporate Crime* (2nd ed.), edited by Lawrence M. Salinger, 473-477. Los Angeles: SAGE.
- (12) Shapiro, D. (2013). "Tax Evasion." In *Encyclopedia of White-Collar & Corporate Crime* (2nd ed.), edited by Lawrence M. Salinger, 904-908. Los Angeles: SAGE.
- (11) Shapiro, D. (2013). The HPQ/AU scandal: What went wrong? *The Journal of Corporate Accounting & Finance*, 24(4), 49-53.
- (10) Shapiro, D. (2013). Auditor's guide to M&A scandals. *The Journal of Corporate Accounting & Finance*, 24(4), 11-14.
- (9) Shapiro, D. (2013). "Generating the alpha return: How Ponzi schemes lure the unwary in an unregulated market." In *How they got away with it: White collar criminals and the financial meltdown*, edited by Susan Will, Stephen Handelman, and David C. Brotherton, 130-148. New York: Columbia University Press.
- (8) Shapiro, D. (2012). Treasurers under investigation. *The Journal of Corporate Accounting & Finance*, 24(1), 9-12.

- (7) Shapiro, D. (2012). Internal auditing and the Dodd-Frank Act. *The Journal of Corporate Accounting & Finance*, 23(4), 15-18.
- (6) Shapiro, D. (2011). "Organized crime is not just for the usual suspects." In *Financial statement fraud casebook: Baking the ledgers and cooking the books* (Chap. 9), edited by Joseph T. Wells, 83-93. Hoboken, NJ: John Wiley & Sons.
- (5) Shapiro, D. (2011). Better understanding accounting fraud. *The Journal of Corporate Accounting & Finance*, 22(4), 61-64.
- (4) Shapiro, D. (2010). The flight from accountability. *The Informant*, 7(1), 26-27.
- (3) Shapiro, David M. (2003). Management Controls. *Habitat Magazine*. February ed.
- (2) Shapiro, David M. (2001–2003). Financial Services Construction, and Government chapters. In AICPA's Handbook of Fraud. Jersey City, NJ: AICPA.
- (1) Shapiro, David M. (2000). Corporate Compliance. *Metropolitan Corporate Counsel Magazine*. June ed.

SEMINARS and PRESENTATIONS

- (23) March 13, 2023. "Global Enterprise and Private Profits: How the citizens and the public interest are being shortchanged (a case study of the Vicentin insolvency)." University of Buenos Aires School of Law, Buenos Aires, Argentina.
- (22) July 13, 2022. "Global Enterprise and Private Profits: How the citizens and the public interest are being shortchanged." John Jay College, New York, NY.
- (21) April 24, 2018. "Forensic Accounting and the Public Interest: What's Going on?" Master of Public Administration Student Association in New York, NY.
- (20) March 9, 2018. "Inspectors General, Anti-Corruption and Accountability: A Panel Study of the Impact of IGs on Public Corruption in the US." Moderator/Presenter at the American Society for Public Administration Annual Conference in Denver, O.
- (19) April 7, 2017. "Surveillance & the Mosque: Roundtable on Documentary Film (T)ERROR." Panelist at Columbia University, New York, Institute for Religion, Culture, & Public Life.
- (18) March 24, 2017. "Asynchronous Student Engagement: Wikis and Google Docs." Digital Demo Day at JJCCJ, New York.
- (17) March 1, 2017. "Accounting Education in MPA Programs." Presentation to MPA faculty and students about innovation in providing accounting instruction for MPA programs (initial work for development of research paper)
- (16) Feb. 6, 2017. "The PAD 744 Project." Online presentation to the Hispanic Educational Technology Services (HETS) organization, explaining development and usefulness of online course innovation
- (15) January 5, 2017. Presentation of workshop for MPA (and other interested) students on "Accountability through Accounting & Auditing"
- (14) Oct. 28, 2016. Presentation at Digital Demo Day (sponsored by Teaching & Learning Center) on using group wikis for student teamwork - online and traditional classes

- (13) Oct. 21, 2016. Panel presentation at NASPAA Conference in Columbus, OH RE: Educating Students for Niche Fields (viz., MPA-IO)
- (12) June 27 - July 1, 2016. Guatemala and the Public Prosecution Function. Field work at Guatemala City, Guatemala RE: Public prosecution in the Northern Triangle.
- (11) June 22, 2016. The Panama Papers. Presented at a John Jay College of Criminal Justice workshop, New York, NY.
- (10) June 14 – 16, 2016. Developing, Applying, and Expanding the Inspector General (IG) Function. Presented at the 8th Sino-U.S. International Conference for Public Administration, Renmin University, Beijing, China.
- (9) January 28, 2016. Geek Speed Dating: New Online Learning Encounter. Presented at Faculty Development Day at John Jay College of Criminal Justice.
- (8) December 3, 2015. Taking One for the Team: Collaborative Online Course Redesign Practices. Presented at the CUNY IT Conference at John Jay College of Criminal Justice.
- (7) October 27, 2015. Forensic Accounting: Beyond the Courtroom. Presented at the Forensic Accounting Panel at Baruch College.
- (6) April 20, 2012. Ethics and Compliance for Auditors. Developed and presented for the New York City Comptroller’s Office (and other government auditors).
- (5) August 17-18, 2011. Developed and presented seminar on Forensic Accounting, Fraud Examination, and Ethics, sponsored by the *Association of Government Accountants* for the benefit of New York City government auditors.
- (4) August 14-16, 2011. Developed and presented seminar on Forensic Accounting and Fraud Examination, sponsored by *Baruch College* for the benefit of delegation of students from China.
- (3) October 2009. Accounting for Attorneys (including Forensic Accounting), sponsored by the *New York County Lawyers’ Association*, NYC (see <http://bit.ly/19kPBIB>).
- (2) April 2009. The casino economy: Tackling Ponzi schemes, sponsored by the *McCormick Foundation* at John Jay College, NYC.
- (1) March 2009. Barriers to Prosecution: Flight from accountability. *Eastern Economics Association* at NYC.

TEACHING EXPERIENCE

John Jay College of Criminal Justice

- **ACC 250: Introduction to Financial Accounting;** undergraduate introductory accounting course
- **ACC 251: Introduction to Managerial Accounting;** undergraduate introductory accounting course
- **ACC 260: Accounting Information Systems;** undergraduate core course
- **ACC/LAW 264: Business Law;** undergraduate elective
- **ACC 270: Intermediate Accounting I;** undergraduate course in accounting and financial reporting

- **ACC 307: Forensic Accounting I;** undergraduate intro course in financial forensic
- **ACC 308: Auditing;** undergraduate core course in financial audits
- **ACC 309: Forensic Accounting II;** undergraduate advanced course in financial forensics
- **ACC 381 and 382: Internships;** (regular and intensive).
- **ACC 410: Seminar in Forensic Financial Analysis;** undergraduate advanced accounting course in forensic auditing and investigations applied to public filers
- **ACC 710: Advanced Financial Reporting;** graduate accounting course in examination of financial concepts used by reporting entities
- **ACC 720: Advanced Auditing;** graduate accounting course
- **ECO/SOC 360: Corporate and White-collar Crime;** undergraduate economics / sociology course in causes and effects of white-collar crimes, including organizational and occupational frauds and corruption schemes
- **PAD 700: Introduction to Public Administration;** graduate level core course
- **PAD 706: Bureaupathology;** graduate level core course
- **PAD 740: Public Sector Inspection and Oversight;** graduate level core course
- **PAD 742 & 749: Public Sector Accounting and Auditing I and II (aka Forensic Accounting);** graduate public management core courses in the MPA-IG (fiscal policy and oversight) program, including instruction in fundamentals of fund accounting, cost accounting, and performance and financial auditing; development and implementation of hybrid courses
- **PAD 744: Capital & Operational Budgeting and Fiscal Management;** graduate public and security management core in the MPA-IG and MS-Security Management programs, including instruction in understanding and analyzing agency budgets and practicing informed financial management that accounts for costs and benefits
- **PAD 758: Ethics, Integrity, and Accountability;** graduate level course in inspection and oversight
- **PAD 818: Compliance and Ethics in Auditing;** graduate public management course in the MPA-IG (fiscal policy and oversight) program, development and implementation of hybrid course on ethics required of auditors

Baruch College (Continuing and Professional Studies – Forensic Accounting Certificate)

- ***Investigating and Reporting Financial Fraud***; core course of forensic accounting certificate, including fundamentals of fraud investigations related to financial reporting
- ***Forensic Auditing Practices and Procedures***; core course of forensic accounting certificate, including fundamentals of forensic audits vs. GAAS audits
- ***Ethics and Law of Forensic Accounting***; core course of forensic accounting certificate, including fundamentals of ethics in the audit process and applicable law

PROFESSIONAL SERVICE

John Jay College of Criminal Justice

- Personnel and Budget Committee, Department of Public Management (fall 2022 to spring 2023)
- Search Committee Chair for Public Finance Professor, Department of Public Management (spring 2023)
- Search Committee for Public Administration Professor, Department of Public Management (spring 2023)
- Faculty Senate Technology Committee (fall 2021 to spring 2023)
- Administrative, Educational, and Student Support Services Assessment Committee (fall 2022 to spring 2023)
- Department of Public Management Curriculum Committee (fall 2016 to spring 2023)
- Coordinator and Assessment of Fraud Examination and Financial Forensics programs (fall 2018 to spring 2023)
- Deputy Director, Advanced Certificate in Forensic Accounting (MPA – Inspection & Oversight program fall 2015 to spring 2017 and fall 2022 to spring 2023)
- Search Committee – Department of Counseling and Human Services (fall 2021 to spring 2022)
- Accounting Search Committee – Department of Public Management (fall 2021 to spring 2022)
- John Jay College Middle States Self-Study Working Group 5 – Standard V (spring 2021 to spring 2022)
- CUNY-wide Faculty Student Disciplinary Subcommittee Chairs Panel – Adjudication Committee Chairperson role (fall 2020 to spring 2022)
- College-wide Assessment Committee (fall 2019 to spring 2022)
- Department Student Grade Appeals Committee (fall 2019 to summer 2021)
- Deputy Director of the Saturday MPA program (fall 2019 to spring 2021)

- Faculty Senate and College Council (at large representative effective fall 2019 to spring 2020)
- Member, Hispanic-Serving Institution Working Group (fall 2018 to spring 2020)
- Faculty Advisor of (MPA & BS-PA candidates) Pi Alpha Alpha Honor Society (effective fall 2015 to spring 2018)
- Search Committee, Confidential Business Officer, winter 2017-2018
- Faculty Advisor of (MPA & BS-PA candidates) Pi Alpha Alpha Honor Society (fall 2015 to spring 2018)
- Faculty Senate and College Council (at large representative fall 2015 to spring 2017, including Executive Committee of Faculty Senate from fall 2016 to spring 2017)
- Member, Search Committee for Vice-President of Enrollment (fall 2016 to spring 2017)
- Member, Strategic Planning Committee (effective fall 2015 to spring 2016)
- CUNY Service Corps (spring 2015 to fall 2016)

Other

- Provision of public service, educating the public through various information media, including radio, television, and print and online media appearances, recognition, and quotations (and for background) from domestic and international media organs
- Member of Association of Inspectors General (AIG) Board of Directors, New York-New Jersey Chapter (May 2022 to date)

EMPLOYMENT HISTORY

Distinguished Lecturer & Coordinator of Fraud Examination and Financial Forensics and Advanced Certificate in Forensic Accounting programs,
John Jay College of Criminal Justice, NY, NY 8/2018 to date

Assistant Professor & Deputy Director, Advanced Certificate in Forensic Accounting,
John Jay College of Criminal Justice, NY, NY 8/2014 to 8/2018

Managing Director,
Aon's Mergers and Acquisitions, NY, NY 1/2012 to 1/2014

Assistant Professor & Deputy Director, Advanced Certificate in Forensic Accounting,
John Jay College of Criminal Justice, NY, NY 8/2008 to 12/2011

Instructor, Continuing & Professional Studies, Baruch College, NY, NY	2/2009 to 12/2011
Senior Manager, David Landau & Associates, Fairfield, NJ	3/2007 to 8/2008
Director-Deputy Risk Manager, Kroll, NY, NY	2/1997 to 2/2007
Consultant, Rosenfarb-Schneider (CPAs), Roseland, NJ	12/1993 to 2/1997
Assistant Prosecutor, Essex County Prosecutor's Office, Newark, NJ	6/1988 to 12/1993
Special Agent-Assistant Legal Advisor, FBI, Albany, NY	9/1985 to 9/1987

PROFESSIONAL CERTIFICATIONS/LICENSES

Attorney-at-Law (State of New Jersey - retired)
 Certified Public Accountant (State of New Jersey - inactive)
 Property and Casualty Insurance Broker (State of New York - retired)

MAJOR PROFESSIONAL ENGAGEMENTS

Aon's Mergers and Acquisitions (AMAS)

- *Administrative and managerial oversight of six employees - \$2m annual revenues*
- *Led sales and marketing efforts – domestic and international*
- *Reviewed and approved (and contributed to as necessary) the following types of work products:*
 - *Investigative Due Diligence* (for private equity funds, investment banks, law firms, closely held corporations, and publicly held corporations)
 - *Financial Crime Claims Consultation and Advocacy* (on behalf of insureds – for-profit, independent sector, and public sector entities)
 - *Competitive Intelligence* (e.g., FCPA policies and procedures, mergers and acquisitions)

David Landau & Associates

- **Sarbanes-Oxley Compliance: Clients included REITs and alternative asset managers** - reports and fieldwork concerned process analysis, risk assessment, testing of internal control over financial reporting.
- **Special Projects: Clients included real estate developers (public filers and closely held entities) and public sector entities** - reports and fieldwork covered construction contracting and self-dealing, independent and internal auditing (including substantive testing), real estate lease administration, related party transactions, executive compensation, vendor management, employee theft and whistleblower complaint investigations, forensic accounting of brokerage commissions receivable, internal controls for manufacturer, forensic accounting of intercompany transactions, project economics, EBITDA analysis & pro forma, governmental funds analysis, including interfund transfers.

Kroll Associates

- **Major Projects:** Engagements included fraud auditing & investigations; grand jury testimony (fraud investigation); deposition testimony (valuation engagement); regulatory investigations (e.g., US Dept. of Labor); internal controls (including Sarbanes-Oxley compliance for Kroll companies and independent clients); information systems reviews; compliance reviews (including Federal Reserve Bank of New York inquiry of suspicious activity reporting); insurance claims assistance (including preparation of summary of damages from embezzlements of cash and other assets); presentation of evidence and information to law enforcement (including District Attorney's Offices in Suffolk County, MA; New York County, Bronx County, New York State Attorney General, and the U.S. Attorney's Offices for the Southern and Eastern Districts of NY), including cases implicating misappropriations of cash and misrepresentations of federal and state trust fund liabilities, financial due diligence investigations.
- **Major Clients:** Clients included public filers, closely held corporations, labor unions, pension and welfare plans, governmental organizations, investment companies and funds, and high net worth individuals.
- **Bankruptcy Engagements:**
 - Enron* - on behalf of the debtor-in-possession; reviewing, analyzing, and organizing documentary evidence of fraud; preparing a summary schedule of types of accounting and reporting misrepresentations with effects on financial reporting.
 - Adelphia* - on behalf of the equity committee; reviewing documentation of intercompany transactions, cash accounts, capitalizing vs. expensing analysis, and reviewing compliance with purchase accounting principles.
 - Global Broadcasting Systems* - trustee's accountant, including preparation of monthly accounting reports.

Nortel - accused by bankruptcy trustee of receiving preferential transfers, reviewing documentation, conducting interviews, analyzing data, and preparing report in defense of Nortel.