

Tiffany L. Gorman, CPA, CFE, CVA

Forensic Accountant | Financial Investigator | Expert Witness

PROFESSIONAL SUMMARY

Forensic Accountant and Certified Public Accountant with nearly 20 years of investigative experience as a Forensic Accountant with the Federal Bureau of Investigation. Extensive background in financial investigations involving healthcare fraud, complex white-collar crime, asset tracing, embezzlement, public corruption, and litigation support matters. Experienced in expert witness testimony, damage and restitution analysis, financial reconstruction, and business valuation for dispute resolution. Recognized for translating complex financial evidence into clear, defensible conclusions for attorneys, courts, and regulatory agencies.

AREAS OF EXPERTISE

- Forensic Accounting & Financial Investigations
- Fraud Examination & Embezzlement Investigations
- Asset Tracing & Recovery Analysis
- Business Valuation & Economic Damages
- Litigation Support & Expert Witness Testimony
- Healthcare Fraud & Qui Tam Investigations
- White Collar Crime Investigations
- Financial Statement Analysis
- Partnership & Shareholder Disputes
- Data Analytics & Financial Reconstruction
- Funds Flow Analysis

PROFESSIONAL EXPERIENCE

Forensic Accountant / Litigation Consultant

Genesis 41 Forensics & Valuations

St. Petersburg, FL

2026 – Present

Provide forensic accounting, business valuation, and litigation consulting services to attorneys, corporations, and individuals in complex financial disputes.

Representative Engagements:

- Conduct financial investigations involving alleged embezzlement, fraud, and misappropriation of assets
- Perform asset tracing and funds flow reconstruction across bank accounts and entities
- Analyze financial records to determine economic damages in commercial litigation
- Provide expert witness opinions and testimony in state and federal court
- Assist attorneys with discovery strategy and financial document requests
- Perform business valuation analyses for shareholder disputes and marital dissolution

Forensic Accountant – Criminal Investigative Division

Federal Bureau of Investigation

2006 – 2026

Led complex financial investigations involving healthcare fraud, public corruption, securities fraud, money laundering, and other white collar criminal matters. Collaborated with special agents, federal prosecutors, regulatory agencies, and other forensic specialists to develop financial evidence supporting criminal and civil litigation, as well as asset forfeiture proceedings.

Key Responsibilities:

- Directed large-scale financial investigations involving complex transactional data
- Conducted forensic analysis of accounting records, bank statements, and financial databases
- Prepared detailed financial summaries and exhibits for use in federal court proceedings
- Participated in witness, subject, and financial institution personnel interviews
- Coordinated financial investigative strategy with the United States Department of Justice and United States Attorney's Office
- Traced proceeds of fraud through layered transactions and shell entities
- Analyzed financial evidence supporting qui tam complaints and False Claims Act matters
- Presented investigative findings to prosecutors, grand juries, and testified in court proceedings
- Analyzed financial evidence involving a cryptocurrency Ponzi scheme to include examining exchange records, bank records, and fake cryptocurrency trading data
- Investigated a cryptocurrency scam which included analysis of flow of funds with connectivity to Coinbase and Robinhood accounts

Representative Investigations:

- Healthcare billing fraud schemes involving complex reimbursement structures
- Asset concealment and diversion of partnership funds

- Money laundering through domestic and international financial institutions
- Public corruption involving misuse of government funds
- Complex financial crimes involving multi-entity structures

EXPERT WITNESS EXPERIENCE

- Qualified or expected to qualify as an expert in:
- Forensic Accounting
- Financial Analysis
- Asset Tracing
- Loss and Restitution Calculation
- Fraud Examination
- Business Valuation

Experience Presenting Findings In:

- Federal Court
- State Court

EDUCATION

Master of Accounting
University of South Florida

Master of Business Administration (Forensic Accounting/Int'l Studies)
University of South Florida

Bachelor of Science in Finance
University of South Florida

PROFESSIONAL CERTIFICATIONS

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Certified Valuation Analyst (CVA)

PROFESSIONAL TRAINING

- Advanced Financial Investigations Training

- Fraud Detection & Deterrence Techniques
- Interview & Interrogation Techniques
- Digital Evidence Collection
- Asset Forfeiture Procedures
- Financial Statement Analysis
- Expert Witness Testimony Preparation

HONORS & ADWARDS

- FBI Medal of Excellence Award
(2017 & 2025)
- United States Attorney's Office Outstanding Law Enforcement Officer of the Year
(Economic Crimes 2016 & Civil 2017)
- Office of Inspector General Cooperative Achievement Award in support of HHS OIG (2018 & 2023)
- Tampa Bay Inspector General Council- Case of the Year Award in support of HHS OIG
(2016, 2017, 2018, & 2023)

PUBLICATIONS & PRESENTATIONS

- Emerging trends in Health Care Fraud
- Financial statement manipulation techniques
- Asset tracing methodologies
- Case Studies involving health care fraud, white-collar crime, money laundering, and violent crime/murder

TECHNICAL SKILLS

- Financial analysis software
- Data analytics tools
- Microsoft Excel (advanced)
- QuickBooks and accounting systems
- Banking and transaction database analysis
- Visualization of funds flow