

Anthony William Ulbrandt, MAcc, CFE

PROFESSIONAL EXPERIENCE

Health Law Network, Inc. **Consulting Manager & Testifying Expert** *May 2013 – Current*

Provide data analysis and forensic accounting services for civil and criminal cases at the county, state, and federal level. Cases involve reasonableness of medical charges, reasonable value determinations, medical malpractice, healthcare fraud, Medicare fraud, Qui Tam lawsuits, criminal sentencing hearings, and lost profit and economic damage claims.

- Perform usual, customary and reasonable (UCR) medical charge analysis, and reasonable value determinations utilizing published medical billing data and provider financial statements
- Calculate statistical distributions and percentiles to determine reasonableness of billed charges.
- Research historical and statistical charge and cost data, and healthcare provider and hospital data.
- Consult with attorneys and communicate findings of UCR analyses.
- Analyze depositions and reconcile against supporting documentation.
- Ad hoc forensic accounting support including reconstruction of revenue streams, financial analysis, and economic damage analysis.

Prosperident **Independent Contractor (Supervising Examiner)** *February 2016 – Current*

Specialize in forensic accounting for the dental industry. Principal in Prosperident's litigation support group, conduct fraud investigations, and perform specialized internal control reviews.

- Work cases involving active or potential litigation, for plaintiffs and defendants, including issues involving contract disputes, due diligence, forensic audits, and fraud examinations.
- Work in capacity as either consulting expert, fact witness, or expert witness.
- Assist police departments and district attorneys' offices with financial crime investigations.
- Conduct client-initiated investigations for both revenue-side and expense-side embezzlement.
- Perform specialized on-site internal control and business process reviews for high-growth practices.

Ulbrandt Enterprises, LLC **Owner** *May 2013 – Current*

Offer forensic accounting, litigation support, and fraud examination services to financial service firms and accounting firms. Engagements include civil and criminal cases, fraud investigations, internal control and fraud assessment reviews, forensic data analysis, and calculations of economic damages and business income loss.

- Conduct forensic examinations and fraud investigations, specializing in the medical and dental industries.
- Statistical analysis of medical charge data.
- Issue fact witness and expert witness testimony.
- Create, format, and structure large datasets for forensic, fraud, financial, and trend analyses, including data mining and extraction involving complex functions and construction of algorithms.
- Perform accounting and business process reviews, cash flow and budget forecasts, and utilization analyses.

DDS Financial **Senior Forensic Accountant** *December 2014 – February 2016*

Performed forensic and financial analysis on-site audits for clients. Supported accounting division through forecasts, ad hoc analyses, and complex spreadsheet creation.

- Travel to clients' offices to perform on-site forensic analyses and audits.
- Perform financial and cash-flow analyses, including forecasts, trend and seasonality analyses.
- Interview staff and review procedures to assess internal controls and business processes.

Anthony William Ulbrandt, MAcc, CFE

- Support tax and accounting divisions in development of complex spreadsheets and ad hoc analysis.
- Teach company-wide Excel course on basic and advanced spreadsheet usage and functions.

Credo Financial Services

Senior Accountant

September 2013 – December 2014

Worked on a variety of forensic, valuation, financial analysis, and tax engagements for clients.

- Investigate and evaluate financial performance to build financial models and projections.
- Built highly customizable cash flow projections with open-ended client interfacing.
- Construct spreadsheets to evaluate thousands of properties for REITs by selecting and quantifying dozens of variable criteria with emphasis on interactive and adaptive user interface.
- Perform business valuations, including energy sector consulting firm and online auction site.
- Litigation support including lost profit analysis and forensic reconstruction of financial statements.

Assurance Forensic Accounting CPAs, LLC

Forensic Accountant

September 2010 - April 2013

Served the insurance industry with claims related to business interruption, lost profits, cash and receivables, complex extra expense, employee dishonesty and inventory losses.

- Forensically constructed revenue streams and expenses; considered trends and seasonality calculations specific to particular industries to project growth.
- Calculated losses from a variety of industries: retail/wholesale, manufacturing, food processing, real estate, restaurants, tourism, professional/consulting firms, distribution, and construction.

EDUCATION & PROFESSIONAL DESIGNATIONS

Florida Atlantic University – Boca Raton, FL
Master of Accounting (MAcc), August 2010

University of Georgia – Athens, GA
Bachelor of Business Administration (BBA), Major: Economics, December 2006

Certified Fraud Examiner – *May 2017*
Association of Certified Fraud Examiners

Testimony

- Blake Gingerich v. Natalya Yeremenko, Civil Action No. 18C01437-4 (State Court of Gwinnett County, GA)
- Gordon Dowis v. Paula Bryant, Civil Action No. 18-CV-001706-P1 (State Court of Paulding County, GA)
- Michael Jackson v. Aaron Sargent and John Doe, Civil Action No. 19SV00562 (State Court of Douglas County, GA)
- Barbara McCallie v. Matthew J. Morgan, Civil Action No. STCV2020000201 (State Court of Effingham County, GA)

Anthony William Ulbrandt, MAcc, CFE

- Sean George v. Shiloh Ashley Gans and Ruben Anthony Gomez, Civil Action No. 20EV007720 (State Court of Fulton County, GA)
- Toyoa Andrews v. Peter Boven & Taylor Boven, Civil Action No. 18A72349 (State Court of Dekalb County, GA)
- Rene Fish v. Robert Dobbs, Civil Action No. 16-C-06475-S6 (State Court of Gwinnett County, GA)
- Mackenzie Clark v. Robin Nathan Wilson, Civil Action No. 21EV004190 (State Court of Fulton County, GA)
- Michelle Anderson and Nickie Turner v. Frederick Lemar Zack; XPO Logistics Freight, Inc.; John Doe; and Ace American Insurance Company, Civil Action No. 20EV001746 (State Court of Fulton County, GA)