

Curriculum Vitae

Academic and Professional Credentials

- Graduated from the University of Nevada Las Vegas (UNLV) with a Bachelor of Arts in Business Administration
- Graduated from UNLV with a Masters in Business Administration (MBA)
- Nevada Certified Public Accountant (CPA)
- Certified Fraud Examiner, Association of Certified Fraud Examiners (CFE)
- Certified Anti-Money Laundering Specialist, Association of Certified Anti-Money Laundering Specialists (CAMS)
- Graduated Nevada Law Enforcement Academy, Nevada Police Officers Standards and Training
- Graduated Nevada Gaming Control Board Academy

Professional Employment

Forensic Legal Auditor (Major Fraud Unit /Political Corruption) Office of the District Attorney Clark County (08-23-08 to 07-31-12 and from 06-10-13 to present)

Advised prosecutors on accounting and auditing matters, drafted subpoenas, reviewed and analyzed financial information, took investigative testimony. Prepared detailed reports and testified as expert witness in Justice Court, District Court and Grand Jury. Reconstructed records, created financial profiles, reviewed victim internal controls, and used Excel, Access, PowerPoint and Analyst's Notebook (i2, Inc.) to organize and analyze large amounts of financial information.

Senior Forensic Accountant, Task Force 2010 Afghanistan (08-01-12 to 05-22-13)

Supervised a forensic group of contract accountants in Kabul, Afghanistan under the leadership of Task Force 2010 Major General Richard Longo. The task force supported US forces in Afghanistan with investigation of terrorist financing, corruption, contract fraud and international money laundering. Identified and targeted persons and entities involved in terrorist or illegal activities using intercepted communications, informants, bank accounts, wire transfers, government contract information and intelligence databases by organizing and analyzing large amounts of information into understandable charts and reports.

Enforcement Division Special Agent, Nevada Gaming Control Board (03/20/95 to 08/22/08):

Conducted numerous criminal investigations involving thefts, frauds, computer crimes, bookmaking, money laundering, corruption and kickback schemes using knowledge of investigative techniques and documented results in written reports. Testified in state and federal criminal courts and administrative hearings. Trained law enforcement agencies in casino operations, casino frauds, accounting and casino money laundering schemes. Supervised agents and clerical staff in the Intelligence & Analysis Unit and field services teams. Prioritized tasks to handle large number of investigations and outside agency requests. Advised the Chief of the Enforcement Division on financial issues including money laundering and administrative matters. Started and supervised the forensic technology group that collected and analyzed computer data in a forensically sound manner. Evidence custodian for the Enforcement Division's Elko Office and regulated live horse racing in Northern Nevada. Conducted complex investigations with federal, state and local agencies and gave direction to agents on financial part of analysis to ensure specified outcomes were realized. Interviewed and interrogated hostile and non-hostile suspects involved in criminal and regulatory activity. Conducted sensitive investigations involving politicians and leading Nevada citizens.

Audit Division Agent, Nevada Gaming Control Board (10/29/90 to 03/19/95):

Audited licensed casino and slot route operators for compliance with the Nevada Revised Statutes and gaming regulations. Analyzed cash management systems and calculated capital reserves for race book operations. Prepared audit reports and recommendations for any enforcement action to be taken. Verified assets, liabilities and capital of gaming companies. Reviewed audit work papers prepared by publicly traded casino's accounting firms. Supervised and trained audit teams. Performed casino internal control reviews for accounting, gaming and computerized mainframe systems. Audited casinos for skimming of gaming revenues and hidden ownership.

Owner, Timothy J. Schultz, CPA (12/01/94 to present):

Provided accounting services to clients that included audits, reviews, compilations, bookkeeping and payroll. In addition, prepared tax returns (non-profit, corporate, partnership, trust, and individual) business plans, financial valuations and general business consulting for clients.

Revenue Agent, Internal Revenue Service, Las Vegas

Audited individual, partnership, and corporate tax returns. Used indirect methods to find hidden income and assets. Researched tax issues and communicated results to supervisor and taxpayers.

Membership

American Institute of Certified Public Accountants (AICPA)
Nevada Society of Certified Public Accountants
Association of Certified Fraud Examiners
Association of Certified Anti-Money Laundering Specialists
Forensic and Valuation Services section of AICPA
Tax Services section of AICPA

Publications and Awards

- The **ACAMS TODAY**, an international anti-money laundering magazine, published “Casino Money Laundering: Always a gamble” (September/October 2007).
- Received an award in Washington D.C. by the Department of Justice for assisting them with the financial segment of an illegal bookmaking, money laundering and racketeering operation conducted by organized crime (July 2009).
- Featured foreign speaker at the 3rd Singapore Symposium of Casino Regulation and Crime (November 2013)