

REQUEST FOR LEGISLATIVE ACTION

EXECUTIVE OFFICE

Completed by County Counselor's Office:
 Res/Ord No.: 19990 **SEP 18 2018**
 Sponsor(s): **Dan Tarwarter**
 Date: **September 24, 2018**

<p>SUBJECT</p>	<p>Action Requested <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance</p> <p>Project/Title: A resolution transferring \$15,000 within the 2018 Anti-Drug Sales Tax Fund and authorizing the County Executive to enter into an Agreement with Randy A. Wolverton.</p>														
<p>BUDGET INFORMATION <i>To be completed By Requesting Department and Finance</i></p>	<table border="1"> <tr> <td>Amount authorized by this legislation this fiscal year:</td> <td>\$15,000.00</td> </tr> <tr> <td>Amount previously authorized this fiscal year:</td> <td>\$</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$15,000.00</td> </tr> <tr> <td>Amount budgeted for this item * (including transfers):</td> <td>\$</td> </tr> <tr> <td colspan="2">Source of funding (name of fund) and account code number;</td> </tr> <tr> <td>FROM Anti-Drug Sales Tax Fund 008-4152-55010 Regular Salaries</td> <td>FROM ACCT \$15,000.00</td> </tr> <tr> <td>TO Anti-Drug Sales Tax Fund 008-4152-56790 Other Contractual Services</td> <td>TO ACCT \$15,000.00</td> </tr> </table> <p>* If account includes additional funds for other expenses, total budgeted in the account is: \$</p> <p>OTHER FINANCIAL INFORMATION:</p> <p><input type="checkbox"/> No budget impact (no fiscal note required) <input type="checkbox"/> Term and Supply Contract (funds approved in the annual budget); estimated value and use of contract: Department: Estimated Use: \$</p> <p>Prior Year Budget (if applicable): Prior Year Actual Amount Spent (if applicable):</p>	Amount authorized by this legislation this fiscal year:	\$15,000.00	Amount previously authorized this fiscal year:	\$	Total amount authorized after this legislative action:	\$15,000.00	Amount budgeted for this item * (including transfers):	\$	Source of funding (name of fund) and account code number;		FROM Anti-Drug Sales Tax Fund 008-4152-55010 Regular Salaries	FROM ACCT \$15,000.00	TO Anti-Drug Sales Tax Fund 008-4152-56790 Other Contractual Services	TO ACCT \$15,000.00
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<p>PRIOR LEGISLATION</p>	<p>Prior ordinances and (date): Prior resolutions and (date):</p>														
<p>CONTACT INFORMATION</p>	<p>RLA drafted by (name, title, & phone): Gina Robinson, Chief of Operations, 881-3369</p>														
<p>REQUEST SUMMARY</p>	<p>This resolution requests to transfer estimated "soft" salary savings in the Prosecutor's Office Anti-Drug Sales Tax Fund 008-4152-55010 to 008-4152-56790 Other Contractual Services and authorizing the County Executive to enter into an agreement with Mr. Randy Wolverton to serve as a forensic auditor. Mr. Wolverton is a retired special agent (28 years) who is also still contracting at the FBI. He possess unique credentials of being a CPA and CFE (certified fraud examiner) but also currently working at the FBI makes him a perfect fit to provide forensic auditing experience for our white collar cases, particularly elderly abuse and other financial fraud schemes. He is also certified in financial forensics and I have attached his resume for further review.</p> <p>Historically, the Prosecutor's Office has not had much luck with getting good results in these cases because we haven't had a CPA / CFE witness to work with the case detectives to help obtain the bank records (and other financial evidence), analyze them, synthesize them into a spread sheet, write a report (only if necessary) and stand ready to testify as an expert at trial or sentencing. Now that the USAO's financial fraud guidelines are routinely declining cases that are over \$100k loss, it is especially important that we step up our efforts now to</p>														

	achieve better results in these cases. The term of the agreement is 9/15/18 through 12/31/2018 (monthly payments).	
CLEARANCE	<input type="checkbox"/> Tax Clearance Completed (Purchasing & Department) <input type="checkbox"/> Business License Verified (Purchasing & Department) <input type="checkbox"/> Chapter 6 Compliance - Affirmative Action/Prevailing Wage (County Auditor's Office)	
ATTACHMENTS		
REVIEW	Department Director: <i>Clayton Peters Baker</i>	Date: <i>9/17/18</i>
	Finance (Budget Approval): <i>If applicable</i>	Date: <i>9/18/18</i>
	Division Manager: <i>[Signature]</i>	Date: <i>9.18.18</i>
	County Counselor's Office:	Date:

Fiscal Information (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the _____ Fund in _____.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance # _____
- Funds sufficient for this appropriation are available from the source indicated below.

Account Number:	Account Title:	Amount Not to Exceed:

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.

Fiscal Note:

Funds sufficient for this transfer are available from the sources indicated below.

PC# _____

Date: September 18, 2018

RES # 1990

Department / Division	Character/Description	From	To
008 Anti-Drug Sales Tax Fund			
4152 Criminal Prosecution	55010 Regular Salaries	\$ 15,000	
4152 Criminal Prosecution	56790 Other Contractual Services		15,000
		\$ 15,000	\$ 15,000


9/18/18
 Budget Officer

Randal A. Wolverton
CPA/CFF; CFE
Business: Randal A. Wolverton CPA LLC
Business Telephone: (816)223-0770

Retired FBI Special Agent Randal A. Wolverton has been a Certified Public Accountant (CPA) approximately twenty-eight years. Wolverton joined the Federal Bureau of Investigation (FBI) in January 1981 where he received training at the FBI Academy, Quantico, Virginia. After graduating from the FBI Academy, he was assigned to the Kansas City Division where he worked cases involving Violent Crime matters. Wolverton was transferred in June 1982 to the Louisville Division of the FBI where he worked Violent Crime, White Collar Crime, Drugs, and Public Corruption matters. Wolverton was transferred in 1984 to the Philadelphia Division of the FBI where he worked White Collar Crime and Organized Crime matters. Wolverton was transferred in 1990 to the Kansas City Division where he worked White Collar Crime, Violent Crime, Domestic Terrorism, Health Care Fraud, and Public Corruption matters.

Wolverton was promoted in November 2007 to the Financial Crimes Section, Economic Crimes Unit at FBI Headquarters in Washington DC and was responsible for program management of Corporate Fraud, Securities Fraud, Insurance Fraud, and Mass-Marketing Fraud matters. Wolverton was accredited as a Certified Instructor after completing the FBI Instructor Development Course and thereafter provided instruction on White Collar Crime matters to FBI Special Agents at the FBI Academy in Quantico, Virginia.

While employed by the FBI as a Special Agent and a Supervisory Special Agent, Wolverton maintained membership with the American Institute of Certified Public Accountants (AICPA) and Association of Certified Fraud Examiners (ACFE). Wolverton attained accreditation from the AICPA as Certified in Financial Forensics (CFF). Wolverton has developed and provided training relating to fraud detection, investigation, and prevention to numerous law enforcement agencies, college undergraduate and graduate programs, auditors, accountants in private practice, and other professional organizations. Wolverton formerly served on the AICPA Forensic and Litigation Services Committee and is a current member and past Chairman of the AICPA Fraud Task Force.

Wolverton retired from the FBI after approximately 28 years of service and currently resides in Kansas City, Missouri. Wolverton is licensed as a CPA in Missouri and Kansas, and provides forensic accounting services as a Sole Practitioner. Wolverton is currently employed as a Senior Financial Investigator and Contract Forfeiture Investigator (CFI) with Chenega, Inc., and is assigned to work in the Kansas City Division of the FBI. Wolverton will work criminal cases with FBI Agents to trace illicit funds, identify assets illegally procured with criminal proceeds, and initiate forfeiture proceedings to seize the assets.

Wolverton researched and assisted in the preparation of an AICPA White Paper entitled *Conducting Effective Interviews* to provide guidance to CPAs involved in engagements where interviewing skills are necessary. Wolverton researched and authored an article published in the *AICPA Journal of Accountancy* entitled "What CPAs Need to Know about Organized Crime" (April, 2012). Also in 2012, Wolverton co-edited a book entitled "White Collar Crime – Core Concepts for Consultants and Expert Witnesses" published by the AICPA.

Investigative experience as an FBI Special Agent and CPA/Forensic Accountant can be summarized as follows:

- **Financial Institution Fraud; Corporate Fraud:** From 1991 to 2008, Wolverton was assigned to investigate numerous internal and external fraud schemes victimizing Financial Institutions, to include employee embezzlements, fraud conducted by officers, fraud against bank regulators, check kiting, check manipulation, loan fraud, mortgage fraud, computer fraud, ACH fraud, accounting fraud, and bank failures.
- **Health Care Fraud/Fraud Against the Government:** Wolverton has conducted numerous investigations involving complex Medicare/Medicaid fraud schemes, and schemes involving the misuse and misappropriation of U.S. Government funds. These investigations required the review of existing laws, rules, contracts and regulations, and a further analysis of financial transactions to support the prosecution of persons responsible for the fraud schemes.
- **Money Laundering Schemes; Asset Forfeiture:** Wolverton has conducted numerous financial investigation to fully trace proceeds of fraudulent schemes to identify money laundering violations in criminal cases, as well as identifying and locating assets procured from illegal proceeds. The Money Laundering and Asset Forfeiture evidence would emanate from the financial analysis in Financial Institution Fraud, Health Care Fraud, Mortgage Fraud, Securities Fraud, Wire and Mail Fraud, and Fraud Against the Government cases.
- **Sensitive Background Investigations:** Wolverton has conducted numerous sensitive background investigations involving positions in the United States Government, to include backgrounds of U.S. District Judges, U.S. Magistrate Judges, United States Attorneys, Special Appointments by the White House, and other Federal employees seeking employment or high level security clearances.

- **Interviewing:** Wolverton has conducted numerous interviews of witnesses, victims, suspects, and admitted criminals pursuant to criminal investigations. Wolverton also has developed training guidance for the AICPA regarding interviewing skills and conducts training seminars to assist CPAs and other professionals in developing effective interview techniques.