Morones Analytics

Abraham Smith

CFE, Director of Criminal & Corporate Investigations

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FORENSIC ACCOUNTING & FRAUD INVESTIGATION

Abe Smith served as a Special Agent with the Criminal Division of the IRS for 20 years, uncovering complex financial crimes. With this unique background, he offers valuable perspective throughout the litigation process.

As a former federal agent who led criminal investigations, Abe is thorough, knows what to focus on and brings an added level of credibility to the courtroom. Working with white-collar criminal defense attorneys, individuals and government agencies, he helps make sense of technical information and evidence to assist with various financial aspects of a case. This includes providing investigative insight, detailed financial analysis, and expert witness testimony.

In his previous role, Abe worked alongside U.S. Attorney's Offices throughout the country pursuing those who engaged in many different types of frauds, money laundering schemes, terrorism operations, and counterintelligence matters all over the world. His work resulted in the successful prosecution of individuals and businesses with losses up to $770 million.

Prior to his role with the IRS, Abe started his career as an accountant with KPMG.

Professional Credentials & Education

- Certified Fraud Examiner (CFE), American Association of Certified Fraud Examiners
- Masters of Accountancy, Western Illinois University
- Bachelor of Science, Finance, Brigham Young University
- Completed the John Reid course of Advanced Interviewing Techniques
- Formerly held a Top-Secret clearance

Awards

- Law Enforcement and Agency Partner Award (US Attorney's Office) 2024
- Recognition of Bravery (IRS-Criminal Investigation) 2023
- Award of Recognition (Director of FBI) 2022
- Investigative Excellence Award (Chief of IRS-Criminal Investigation) 2015

Selected Experience

Abe has led investigations for which he received multiple awards from the US Attorney's Office, the FBI, and IRS-Criminal Investigation, and had cases that were reported on by news agencies across the country, including the *New York Times*, *USA Today*, and *ESPN*.

Investment Fraud

- Involved the development of assisted living facilities that had Ponzi-like elements. Estimated to have caused $770 million in total losses to hundreds of victims and creditors. At the time, it was the largest case ever prosecuted in the State of Oregon.

International Embezzlement

- Embezzlement and international money laundering scheme orchestrated by the general manager of a multinational grass seed company that involved seven separate defendants including growers, brokers, and an individual in China.

Counter-intelligence

- Case involving a Chinese billionaire who came to the United States and engaged in a variety of concerning behaviors including obtaining false documentation, using an alias given to him by the Chinese government to travel, and soliciting straw donations for the benefit of key US politicians.

Professional Athlete

- High-profile UFC fighter and subsequent ESPN analyst convicted of money laundering.

Cisco Scammer

- Subject exploited a vulnerability in Cisco System's internal controls which allowed him to purchase warranties for high-end equipment he actually did not own. After acquiring the warranties, he requested a "replacement of faulty parts" and then sold the new equipment he received. Losses to Cisco estimated to be $3.7 million.

False Loans

- Owner of a mortgage brokerage business prosecuted for going to great lengths to submit a materially false loan application to refinance a commercial building of his causing losses to the bank of more than $2 million. The subject's wife was simultaneously engaged in and convicted of first-degree theft for welfare fraud.

Tax Evasion

- An Oregon roofing contractor hid assets and income in nominee trusts to evade more than $300,000 in taxes.