



David Malamed

CPA, CA, • DIFA, CPA (IL), CFF, CFE, CFI, CCA



Title

Partner, Advisory Services
Forensic Accounting and Investigative Services

Experience

David is a CICA court qualified Investigative and Forensic Accountant and specializes in investigations and damage quantification. He has investigated, managed and reported on numerous fraud allegations used in both civil and criminal court. David works with clients in creating customized databases that support damage quantification, document management, litigation support, and data analysis. David has qualified as an expert and provided testimony in Ontario Provincial Courts.

Professional Qualifications

- Certified in Financial Forensics (CFF)
- Certified Forensic Investigator (CFI)
- Canadian Institution of Chartered Accountants, specialist in Investigative Forensic Accounting (CA.IFA)
- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Chartered Accountant (CA)
- Certified Construction Auditor (CCA)
- Bachelor of General Studies, University of Athabasca

Membership held in the following associations

- Institute of Chartered Accountants of Ontario
- Canadian Institute of Chartered Accountants
- Alliance for Excellence in Investigative and Forensic Accounting
- Association of Certified Fraud Examiners
- Illinois Certified Public Accounting Society
- Association of Certified Fraud Investigators

Industry experience

David conducts and manages investigations on behalf of corporations, law firms, individuals, governments, law enforcement agencies, and other public sector organizations. Some of David’s recent client engagements have included:

- Investigated multiple construction disputes;
- Investigated underpayments relating to common costs for 500 lease agreements;
- Investigated numerous financial disbursement irregularities including cheque fraud, invoice splitting, and bid rigging;
- Ongoing assistance to law enforcement agencies including the Toronto Police and Peel Police fraud squads for use in court and expert witness reports;
- Litigation support for mortgage fraud investigation;
- Investigating executive employee expense fraud;
- Damage quantification due to breaches of non-solicit agreements;
- Investigating allegations of employee expense report and time records fraud;
- Investigating allegations of false invoices and misappropriated funds by an employee;
- Investigating suspicious transactions relating to senior management bonus structure;
- Performing an internal investigation of transactions relating to the restatement of a public communication company; and
- Investigating and quantifying damages regarding an insurance denial.

Court Experience:

Date	Court	Case
June 2013	Ontario Court of Justice	Her Majesty The Queen versus Kapoor et. Al.
November 2012	Ontario Court of Justice	Her Majesty The Queen versus Nguyen
November 2012	Ontario Court of Justice	Her Majesty The Queen versus Gerstein
October 2012	Ontario Court of Justice	Her Majesty The Queen versus Garrick
October 2012	Superior Court of Justice	Her Majesty The Queen versus Kossyrine
September 2011	Superior Court of Justice	Her Majesty The Queen versus Ross et. Al.
November 2009	Ontario Court of Justice	Her Majesty The Queen versus Chan et. Al.
August 2009	Ontario Court of Justice	Her Majesty The Queen versus Gerstein

Presentations and publications

David was the Canadian CA Magazine's Technical Editor for Fraud and regular columnist for over five years. David has been published and quoted in leading local and national newspapers, radio and television and professional magazines including *Lanier's Weekly* and *the Bottom Line*. David has developed and instructed courses and presentations for accountants, lawyers, police officers, corporations and various groups. David is regularly sought out to present and lecture on fraud and investigation-related subjects. David co-authored *Construction fraud in Canada— Understand it, prevent it, detect it* (Whitepaper).

Contact details

200 King Street West,
19th Floor
Toronto, ON
M5H 3T4

T (416) 360-3382
E David.Malamed@ca.gt.com