

## **VICTOR G. NEUFELD, CPA, CA•IFA, CFE**

### **Professional Experience – Investigative & Forensic Accounting**

Victor has worked on a variety of criminal, civil and regulatory matters for various public sector bodies, municipal and national police forces, Canadian and international regulatory agencies and senior law firms. These services were initially provided while he was an employee of an international CA firm from 1984 to 1988, and since 1988 they have been provided through his own companies, either on a direct engagement basis or in alliance with other Canadian and international forensic accounting firms. He has investigated the following areas:

- **fraud and secret commissions:**  
including appointment by Special Prosecutors to provide exclusive forensic accounting services relating to complex commodity futures trading matters, as part of one of the largest fraud investigations ever conducted by the RCMP “D” Division Commercial Crime Section
  
- **money-laundering and other proceeds of crime matters:**  
including appointment to provide exclusive forensic accounting services to the RCMP “D” Division Integrated Proceeds of Crime Unit
  
- **areas of potential economic crime, fraud and corruption:**  
including theft, businesses in financial difficulties, financial reporting matters, shareholder disputes, conflict of interest, security controls assessment, obtaining credit by false pretence, fidelity bond claims, travel and expense claims, compliance with franchise agreements, securities trading activities in managed accounts, commodity futures trading analysis, estate disputes, and the identification of hidden assets and income
  
- **regulatory reviews:**  
including detailed audits and reviews of non-governmental organizations to identify risk areas and potential non-compliance with federal and provincial contribution agreements relating to Health, Child & Family Services, and other services  
  
conducting reviews, audits or financial investigations for the Manitoba Chief Electoral Officer, Manitoba Securities Commission, Manitoba Health, Manitoba Family Services, Crown Corporations and NPOs.  
  
performing operational reviews to improve the compliance functions of various federal and provincial government agencies  
  
developing various educational and regulatory guides for the Winnipeg Commodity Exchange (WCE), performance of operational control reviews of their futures commission merchants, and reviews of certain market disruptions  
  
conducting an extensive operational review on behalf of the Canadian Grain Commission concerning the WCE and the Winnipeg Commodity Clearing Ltd. in order to evaluate and compare their systems to relevant international standards, and  
  
conducting special corporate income tax audits, training auditors and assisting with policy development for the Inland Revenue Department of a Caribbean nation.

Victor has testified in Manitoba on a number of these matters, at both the Provincial Court and the Court of Queen’s Bench. He also provides, or has provided, audit, accounting, income tax planning, management and controllership services to various entities.

## **Professional Experience – Educational Services**

Victor is also well known in the accounting profession for his involvement in educational matters, including:

- 1995 to date: Supervising and presenting professional development courses sponsored by **CPA Manitoba (formerly Institute of Chartered Accountants of Manitoba)**, including fraud prevention, fraud risk factors and fraud investigation seminars
- 2007 to date: Adjunct Professor in Accounting, at **Providence University College**, Otterburne, Manitoba
- 2001 to date: Developing and marking educational materials, lecturing in two different courses, and serving as a technical resource for the **Diploma in Investigative & Forensic Accounting (DIFA)** program of studies provided by the University of Toronto in Mississauga, Ontario
- 2007 to 2013: **Education Committee Chair and Board Member, Alliance for Excellence in Investigative and Forensic Accounting (IFA Alliance)**, Canadian Institute of Chartered Accountants, Toronto, Ontario
- 2008 to 2011: Instructing and developing investigative and forensic accounting educational materials, **British Columbia Institute of Technology (BCIT), Economic Crime Studies program**
- 2000 to 2004: Acting as a technical resource for the **Education Committee of the IFA Alliance**, which has oversight responsibilities for the DIFA program, including preparation of two national certification examinations for the Alliance and a multi-year comparison of the Alliance's Syllabus and the DIFA's technical content
- 2003 to 2005: Acting as a technical resource for the **Standards Committee of the IFA Alliance**, including preparation of both a Conceptual Framework for IFA Standards and a set of draft IFA Standards, which culminated in the November 2006 release of the *Standard Practices for IFA Engagements*
- 1993 to 2000: Lecturing at the Masters level within the **Faculty of Management, University of Manitoba** ("Financial Management Integration" course)
- 1988 + 1990 to 2001: Co-ordinating the professional marking centre associated with the uniform final examination preparation (UFE) program sponsored by the **Institute of Chartered Accountants of Manitoba**
- 1995 to 2000: Training chartered accountant students for the Winnipeg office of an **international accounting firm**
- 1993 to 1998: Counselling to assist unsuccessful UFE candidates, sponsored by the **Institute of Chartered Accountants of Manitoba**
- 1994 to 1997: Lecturing for the "Accounting Theory" courses provided by the **University of Manitoba Faculty of Management, the Certified General Accountants Association of Manitoba and the Institute of Chartered Accountants of Manitoba**
- Various since 1995: Developing and presenting seminars and other materials designed to enhance the work of investigators from various departments within the **Federal government, the Province of Manitoba, the Winnipeg Police Services, and the RCMP**
- Various since 1995: Developing seminars on various aspects of forensic and investigative accounting, and presenting them to **senior law firms, consultants, chartered professional accountants and forensic accountants**

## Education

- Specialist in Investigative and Forensic Accounting (CA•IFA), 2000
- Certified Fraud Examiner (CFE), 1994
- Chartered Accountant (CA), 1987 → Chartered Professional Accountant (CPA) in 2015  
Awarded the T.Harry Webb War Memorial Gold Medal for highest standing in Manitoba on the 1985 Canadian chartered accountant national entrance examination
- Bachelor of Commerce (B.Comm. Honours, with distinction), University of Manitoba, 1984
- Completed various forensic accounting, income tax, and commodity futures professional development courses

## Professional Memberships

- CPA Manitoba
- CPA Canada
- Association of Certified Fraud Examiners
- Alliance for Excellence in Investigative and Forensic Accounting (2000 to 2013)

## Contact Information

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