

HLN Appendix C

Anthony William Ulbrandt, MAcc, CFE

EXPERIENCE

Health Law Network **Executive Vice President** *January 2024 – Current*
Senior Consultant *May 2013 – December 2024*

Provide data analyst and forensic accounting services for civil and criminal cases at the county, state, and federal level. Cases involve reasonableness of medical charges, medical malpractice, healthcare fraud, Medicare fraud, Qui Tam lawsuits, criminal sentencing hearings, and lost profit and economic damage claims.

- Perform usual, customary, and reasonable (UCR) medical charge analysis, utilizing medical data from commercial and governmental sources.
- Provide expert testimony in state and federal courts.
- Calculate statistical distributions and percentiles to determine reasonableness of billed charges.
- Research historical and statistical charge and cost data, and healthcare provider and hospital data.
- Analyze depositions and reconcile against supporting documentation.
- Ad hoc forensic accounting support including reconstruction of revenue streams, financial analysis, and economic damage analysis.

SOFIA Services, LLC **Owner** *January 2020 – Current*

Provide advanced accounting, utilization, and productivity analytics and consulting services with a focus on clinical implementation to maximize the economic output of their dental practice.

- Apply forensic accounting techniques coupled with advanced healthcare specific cost accounting analyses.
- Statistical analysis of medical & dental charge data and practice management software data.
- Perform accounting and business process reviews, cash flow and budget forecasts, and utilization analyses.
- Calculate breakeven metrics, provider profitability, and meter against KPIs.
- Analyze payor reimbursement rates and determine billing, collections, and profitability from payor membership networks.

Prosperident **Fraud Examiner (Independent Contractor)** *February 2016 – Current*

Specialize in forensic accounting for the dental industry. Principal in Prosperident's litigation support group, conduct fraud investigations, and perform specialized internal control reviews.

- Work cases involving active or potential litigation, for plaintiffs and defendants, including issues involving contract disputes, due diligence, forensic audits, and fraud examinations.
- Work in capacity as either consulting expert, fact witness, or expert witness.
- Assist police departments and district attorneys' offices with financial crime investigations.
- Conduct client-initiated investigations for both revenue-side and expense-side embezzlement.
- Perform specialized on-site internal control and business process reviews for high-growth practices.

DDS Financial **Senior Forensic Accountant** *December 2014 – February 2016*

Performed forensic and financial analysis on-site audits for clients. Supported accounting division through forecasts, ad hoc analyses, and complex spreadsheet creation.

- Travel to clients' offices to perform on-site forensic analyses and audits.

- Perform financial and cash-flow analyses, including forecasts, trend and seasonality analyses.
- Interview staff and review procedures to assess internal controls and business processes.
- Support tax and accounting divisions in development of complex spreadsheets and ad hoc analysis.
- Teach company-wide Excel course on basic and advanced spreadsheet usage and functions.

Credo Financial Services

Senior Accountant

September 2013 – December 2014

Worked on a variety of forensic, valuation, financial analysis, and tax engagements for clients.

- Investigate and evaluate financial performance to build financial models and projections.
- Built highly customizable cash flow projections with open-ended client interfacing.
- Construct spreadsheets to evaluate thousands of properties for REITs by selecting and quantifying dozens of variable criteria with emphasis on interactive and adaptive user interface.
- Perform business valuations, including energy sector consulting firm and online auction site.
- Litigation support including lost profit analysis and forensic reconstruction of financial statements.

Assurance Forensic Accounting CPAs, LLC

Forensic Accountant

September 2010 - April 2013

Served the insurance industry with claims related to business interruption, lost profits, cash and receivables, complex extra expense, employee dishonesty and inventory losses.

- Forensically constructed revenue streams and expenses; considered trends and seasonality calculations specific to particular industry to project growth.
- Calculated losses from a variety of industries: retail/wholesale, manufacturing, food processing, real estate, restaurants, tourism, professional/consulting firms, distribution, and construction.

EDUCATION

Florida Atlantic University – Boca Raton, FL
Master of Accounting (MAcc), August 2010

University of Georgia – Athens, GA
Bachelor of Business Administration (BBA), Major: Economics, December 2006

PROFESSIONAL DESIGNATIONS

Certified Fraud Examiner – *May 2017*
Association of Certified Fraud Examiners