

**HAROLD D. McFARLAND, C.P.A., C.F.E., P.I.**

**CAREER EXPERIENCE**

**PELLEGRINO & McFARLAND, P.A.** January 1998 - Present  
**CERTIFIED PUBLIC ACCOUNTANTS, SARASOTA, FLORIDA**

Shareholder – Accounting and Business Services

Responsible for business consulting, reviews, forensic accounting and fraud examination engagements; litigation support; accounting database forensics, software and transactional analysis forensics. Expert witness in Federal and State courts in cases ranging from simple embezzlement to national large and complex fraud cases.

**MCFARLAND & ASSOCIATES, INC.** January 2010 – Present  
**PRIVATE INVESTIGATORS – CYBERCRIME, SARASOTA, FLORIDA**  
**FL LICENSE # A 1100023**

Computer and Internet Forensics

Responsible for detailed computer, network device, and Internet forensic evaluations. Provide detailed support for civil and criminal investigations that involve electronic devices and media and/or computer systems.

**KEISER UNIVERSITY, SARASOTA, FLORIDA** Summer 1996 - Spring 1998

Instructor and Head of Computer Sciences Department

Computer systems applications; design, implementation, and troubleshooting of computer systems hardware and software.

**SECOND STREET SOLUTIONS, INC.** January 1998 - December 2008  
**INTEGRATED BUSINESS & TECHNOLOGY SOLUTIONS, SARASOTA, FLORIDA**

Computer/Software Consulting

Responsible for business computer and software consulting, software installation, training and support.

**MCFARLAND & SCHROCK.** January 1993 - December 1997  
**CERTIFIED PUBLIC ACCOUNTANTS, SARASOTA, FLORIDA**

Partner

Planning and detail work of financial reviews and compilations, preparation of financial statements, internal control reports, and corporate, partnership and individual tax returns. Design, implementation, and troubleshooting of computer systems hardware and software.

**HAROLD D. MCFARLAND, CPA**  
**SARASOTA, FLORIDA**

November 1991 - December 1993

Owner

Planning and detail work of financial reviews and compilations, preparation of financial statements, internal control reports, and corporate, partnership and individual tax returns. Design, implementation, and troubleshooting of computer systems hardware and software.

**EDUCATION**

Master of Accountancy, Major in Taxation, University of South Florida, Tampa, Florida, 1990

Bachelor of Science, Accountancy, University of South Florida, Tampa, Florida, 1988

Certified Public Accountant, 1992

Certified Management Accountant, 1993

Certified Fraud Examiner, Association of Certified Fraud Examiners, 2007

Licensed Private Investigator (FL License C 1100040)

Certified Novell Engineer, Certified Novell Administrator

Microsoft Certified Professional

Comptia Security + Certified

Comptia Linux + Certified

**PROFESSIONAL AND CHARITABLE ORGANIZATIONS**

- Association of Certified Fraud Examiners – Member
- American Institute of Certified Public Accountants – Member
- Florida Association of Licensed Investigators - Member
- Florida Association of Private Investigators - Member
- Florida Institute of Certified Public Accountants - Member
- Institute of Certified Management Accountants – Member
- National Association of Legal Investigators - Member
- Red Cross Volunteer
- Red Cross Emergency Radio Operator (FCC Extra Class Licensed – Highest Level Available)

**BUSINESS AND INDUSTRY EXPERIENCE**

- Expert Witness in accounting and computer forensics in multiple cases
- National and International Speaker on Computer forensics, network security, and Internet safety
- Member FBI Infragard Anti-Terrorism Task Force
- Member Secret Service Electronic Crimes Task Force
- One of the People Selected to Write the National Comptia Linux + Certification Exam
- Technical Reviewer for Several Computer Books from Major Publishers

## **LITIGATION SUPPORT EXPERIENCE**

- Forensic Data Recovery and Analysis
- Network and Internet Forensics
- Embezzlement
- Fraud
- Check Counterfeiting
- Securities Fraud
- Insurance Fraud
- Altered Data
- Contract Dispute
- Computer Forensics
- Asset Search
- Internal Control Audit

## **SUBJECT MATTER EXPERT PRESENTER FOR THE FOLLOWING ORGANIZATIONS**

- Association of Certified Fraud Examiners
- Community Associations Institute
- Florida Institute of Certified Public Accountants
- Florida Association of Private Investigators
- Florida Association of Licensed Investigators
- National Association of Legal Investigators
- Various other organizations

## **COURSEWORK IN ADDITION TO CONTINUING EDUCATION REQUIREMENTS**

- Algorithms I from Stamford University
- Introduction to Algorithms from Massachusetts Institute of Technology
- Data Scientist's Toolbox from John Hopkins University, Baltimore, Maryland
- R Programming from John Hopkins University, Baltimore, Maryland
- Terrorist and Counterterrorism from Universiteit Leiden, The Hague, Netherlands