

DR. DAVID L. WILLIAMS

Adjunct Professor
Economics & Finance Department
College of Business
Texas A&M University - Commerce
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PROFESSIONAL SUMMARY:

More than 12 years of experience as a criminal investigator with the United States Treasury Department, Internal Revenue Service-Criminal Investigation, and over 22 years of teaching experience in higher education, including undergraduate and graduate courses in the areas of finance, economics and accounting.

EDUCATION:

Doctor of Business Administration, Louisiana Tech University, Ruston, LA, 2001.

Major: Finance

Primary Minor: Economics

Secondary Minor: Quantitative Methods

Master of Arts, Texas Tech University, Lubbock, TX, 1994.

Major: Economics

Bachelor of Business Administration, McMurry University, Abilene, TX, 1992.

Major: Economics

Minor: Mathematics

Diploma, Natchitoches Central High School, Natchitoches, LA, 1989.

EMPLOYMENT HISTORY:

CRIMINAL INVESTIGATOR

Internal Revenue Service – Criminal Investigation
1100 Commerce St., Dallas, TX 75242

June 2005 – present

- Initiate, plan and develop both administrative and grand jury investigations related to tax evasion and money laundering. Significant cases have involved return preparer tax fraud, employment tax fraud, international off-shore tax fraud, investment fraud, mortgage fraud, health-care fraud, drug diversion and false claims. Statutes investigated and/or charged include Title 26 USC § 7201, 7202, 7203, and 7206(2), Title 18 USC § 286, 287, 371, 1001, 1028, 1623, 1956 and 1957, and Title 31 USC 5332.
- Recognized by the United States Attorney for the Eastern District of Texas for an exemplary investigation leading to the conviction of multiple defendants of a large complex mortgage fraud scheme. Independently developed this case as an IRS-CI grand jury investigation, which later included agents from the United States Postal Inspection Service, the United States Secret Service, and the Housing and Urban Development – Office of Inspector General. This case also required coordination with IRS-CI field offices from multiple states.
- Developed case inventory for not only myself, but other agents, including an oil & gas case and a health care fraud case.
- Provided insight and advice to newer agents, assisting them with such things as warrant operations planning and case report preparation.

- Successfully completed one of the first comprehensive case reports using the newly developed linked-SAR software and provided insight into how the program could be improved.
- Regularly partnered with state and local law enforcement officers on drug and bulk cash interdiction, successfully seizing several hundred thousand dollars on multiple occasions.
- Worked with US Attorneys to organize and prepare extensive case evidence for criminal trials against multi-defendant conspirators. Assisted the US Attorneys in working out a plea agreement with the defendants just prior to trial.
- Acted as the affiant and/or team leader on numerous enforcement actions, including search warrants, seizure warrants, arrest warrants and armed escorts.
- Testified under oath before multiple grand juries and/or sentencing hearings. Successfully cross-examined by a defense attorney at a sentencing hearing regarding disputed loan loss calculations.
- Planned and/or participated in numerous undercover and surveillance operations, often utilizing hidden recording devices, GPS automobile trackers and the mobile surveillance van. Have been fully trained to use the specialized surveillance vehicle and have assisted other agents in its use.
- Planned and participated in the polygraph of a subject as part of an investigation into mortgage fraud. Conducted the post-polygraph interview and obtained a confession from the subject.
- Successfully apprehended a wanted fugitive after obtaining an active Red Notice Alert from INTERPOL. Coordinated with the US Diplomatic Security Service, the US Marshal's Service, the IRS-CI International Operations, the IRS-CI Germany Attaché, the Department of Justice – International Affairs, and the Burundi Embassy regarding the capture the fugitive located in Burundi.
- Successfully requested and obtained approval for the Dallas Field Office to have access to the Texas Department of Motor Vehicles Driver's License searchable data base. Agents routinely use the driver's license photo data base to assist in preparing for interviews and enforcement operations.
- One of a limited number of agents in the Dallas Field Office who have approved access to the US Customs' radio call center. Routinely assist other agents in researching license plates and criminal histories.
- Experienced interviewer of both witnesses and subjects, and have successfully obtained numerous confessions, including a hand-written affidavit of admission following a subject interview.
- Professionally represented the IRS-CI as a presenter at a variety of meetings, receiving high marks and praises following each one.
- Qualified as a distinguished expert marksman and currently a member of the IRS-CI shotgun cadre in the Dallas Field Office.
- Certified as a Use of Force, Firearms, Team Tactics, Weaponless Tactics and Active Shooter/Threat Response instructor and regularly instruct fellow law enforcement officers in these areas.

ADJUNCT PROFESSOR

Texas A&M University-Commerce
PO Box 3011, Commerce, Texas 75429

August 2006 – present

- Instruct graduate students in the fields of finance, economics, and accounting, both by video conferencing online through the eCollege System and/or face-to-face in the classroom.
- Fully develop each course, including preparing the syllabus, choosing textbooks and supporting materials, building the course within the eCollege System, grading assignments and assigning grades to each student.

- Graduate courses taught include Finance for Decision Makers, Financial Management, International Finance, Financial Statement Analysis, Forensic and Investigative Accounting, Fundamentals of Financial Planning, Investment Planning, and Managerial Economics.

ASSISTANT PROFESSOR OF FINANCE

Midwestern State University

August 1999 – May 2005

3410 Taft Boulevard, Wichita Falls, TX, 76308

- Organized, developed and taught the following courses to graduate students in the MBA degree program: Financial Administration, Investment Portfolio Management, and Financial Strategy.
- Organized, developed and taught the following courses to undergraduate students in the BBA degree program: Financial Statement Analysis, Financial Management, Business Finance, Financial Institutions and Markets, Real Estate Principles, Business Statistics, Macroeconomic Principles, and General Economics for non-business majors.
- Trained junior- and senior-level students in a dual-listed Finance/Accounting Financial Statement Analysis course designed to teach the value of accounting data and accounting analysis, factors influencing accounting quality, accounting analysis pitfalls, and the interpretation and application of financial statement data from the perspective of a business manager, securities analyst, credit analyst, investment banker, and consultant.
- Served on the Better Business Bureau's Finance Committee for its Torch Award Ceremony, securing adequate corporate attendance and sponsorship to fund the event which recognizes the most ethical businesses in the area and awards an ethics scholarship to a Midwestern State University business major.
- Selected to teach in an elite joint Masters of Business Administration program with Tec de Monterrey, Chihuahua Branch, part of Mexico's premier 32-branch private university system. Traveled to Chihuahua, Mexico, over the course of multiple semesters.
- Prepared a business plan proposal for a local business which raised significant bank financing to fund an expansion project based on financial statements forecasted for a three-year period.
- Collaborated on numerous university committees, including the University Admissions Committee and the College of Business and Administration Committee on Committees, as well as on several thesis committees for Masters of Business Administration graduate students.
- Chaired the University Library Committee, approving the library's annual budget.
- Chaired the Economics/Finance Department Committee that searched, interviewed, and hired an Associate Professor of Finance for fall, 2003.
- Served as College of Business and Administration Coordinator for the Midwestern State University Charitable Campaign, United Way, 2002, winning the college award for the most donated and the highest participation rate on campus.
- Managed the responsibilities of multiple graduate assistants and class sizes ranging from seven to 100 students, consistently receiving above-average teaching evaluations.
- Served as expert consultant to the local newspaper, Times Record News, for professional commentary on finance-related articles.

INSTRUCTOR

Louisiana Tech University

August 1996 – August 1999

Tech Drive, Ruston, LA, 71272

- Organized, developed and taught undergraduate courses in Business Financial Management, Principles of Real Estate, Microeconomic Theory, Macroeconomic Principles and Problems, and Fundamentals of Economics for non-business majors.

- Routinely received above-average teaching evaluations.
- Managed the grading and research duties of an undergraduate student worker.
- Routinely received above-average teaching evaluations.

TEACHING ASSISTANT

Louisiana Tech University
Tech Drive, Ruston, LA, 71272

January 1995 – August 1996

- Instructed undergraduate students in Business Financial Management, Microeconomic Theory, Macroeconomic Principles and Problems, and Fundamentals of Economics for non-business majors.
- Consistently received above-average student evaluations.

RESEARCH ASSISTANT

Louisiana Tech University
Tech Drive, Ruston, LA, 71272

June 1994 – December 1994

- Assisted in macroeconomic research.
- Assisted professors in class management, tutoring and grading.

PROFESSIONAL TRAINING:

Use of Force and Firearms Instructor Training, hosted by the Internal Revenue Service – Criminal Investigation, conducted at the Federal Law Enforcement Training Center, Glynco, GA, 2017.

Texas License to Carry Instructor Certification, hosted by the Department of Public Safety, conducted at Texas Department of Public Safety Training Center, Florence, TX, 2017.

NRA Pistol Instructor Certification, hosted by the National Rifle Association, conducted at Shot Group Texas, Terrell, TX, 2016.

Cybercrime, The Dark Web and Underground Markets, and Virtual Currency, hosted by Internal Revenue Service-Criminal Investigation, conducted at the Eastfield College Criminal Justice Training Center, Mesquite, TX, 2016.

Tactical Combat Casualty Care, hosted by United States Postal Inspection Service, Dallas, TX, 2016.

Bitcoin/Virtual Currency: Investigative Techniques for Drug and Fraud Investigations, hosted by the Drug Enforcement Agency and Securities Exchange Commission, Dallas, Texas, 2016.

Money Laundering Seminar: Joint Agency Training and Discussion, Health and Human Services and Internal Revenue Service-Criminal Investigation, conducted at the North Texas High Intensity Drug Trafficking Area Office, Irving, TX, 2014.

Use of Force and Building Entry Instructor Training, conducted at the Federal Law Enforcement Training Center, Glynco, GA, 2012.

Active Shooter Response Training, hosted by the United States Marshals Service, Dallas, TX, 2011.

Shotgun Cadre Training, hosted by the Internal Revenue Service – Criminal Investigation, Dallas, TX, 2011.

Continuing Professional Education, hosted by the Internal Revenue Service – Criminal Investigation, Austin, TX, 2008.

Mathematical Applications of Benford's Law, hosted by the University of New Mexico, Santa Fe, New Mexico, 2007.

Financial Crimes Investigator Training Seminar, hosted by the Department of Justice, United States Attorney's Office, National Advocacy Center, Columbia, SC, 2007.

Using the Treasury Enforcement Communication System (TECS) to Help Solve Crimes, conducted at the Immigration and Customs Enforcement Field Office, Houston, TX, September, 2006.

Special Agent Basic Training, conducted at the Federal Law Enforcement Training Center, Glynco, GA, 2005.

Criminal Investigator Training Program, conducted at the Federal Law Enforcement Training Center, Glynco, GA, 2005.

Leadership Wichita Falls, a 15-week community orientation and leadership training program including John C. Maxwell's "Learning the 21 Irrefutable Laws of Leadership," Wichita Falls, TX, 2003.

PROFESSIONAL PRESENTATIONS:

"Texas License to Carry Certification Course," multiple courses conducted in Royse City, TX, 2017.

"NRA Basics of Pistol Shooting Course," multiple courses conducted in Royse City, TX, 2017.

"The Use of Social Networks as a Source of Information in a Criminal Investigation," presented as a panel discussion to IRS – TEGE/OE, Joint Terrorism Task Force, Financial Investigative Unit, Dallas, TX, 2011.

"Easy Money, Hard Time," presented to the Homeland Security class at Southlake/Carroll High School, Southlake, TX, 2010 and 2011.

"The Dirty Dozen," presented to the Korean War Veterans Association - The Sam Johnson Chapter, Richardson, TX, 2009.

"Following The Money," presented to the Homeland Security class at Southlake/Carroll High School, Southlake, TX, 2008.

"Following The Money," presented to the Fraud Examination class at Texas A&M University – Commerce, Commerce, TX, 2008.

"Mortgage Loan Fraud," (with AUSA Andy Williams), presented as part of the Southwest Financial Crimes Forum, Dallas, TX, 2008.

"Mortgage Fraud: A Victimless Crime?," presented as part of the Advanced Money Laundering Seminar at the North Texas High Intensity Drug Trafficking Area Office, Irving, TX, 2008.

"What The IRS Can Do for You," presented to intelligence analysts and financial analysts at the FBI Field Office, Dallas, TX, 2007.

"Post-IPO Operating Performance of Depository Institutions: 1992-1998," presented at the Southern Finance Association Conference, Dallas, TX, 2002.

"Inter-Temporal Causality Between Index and Future Prices: Evidence from Co-Integration and Error Correction Models," presented at the Southwestern Society of Economists Conference, Houston, TX, 1999.

"The Possible Effects of the Year 2000 Problem on the U.S. Economy" (with E. Williams and J. Wollscheid), presented at the Southwestern Society of Economists Conference, Houston, TX, 1999.

"Agency Theory and Stock-Return Volatility: An Empirical Investigation" (with C. Singh), presented at the Southwestern Finance Association Conference, Dallas, TX, 1998.

"Buying Habits of Consumers in Abilene" (with E. Williams and A. Spence), presented at the Southwestern Society of Economists Conference, Houston, TX, 1996.