NEWS RELEASE

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FOR IMMEDIATE RELEASE:

UMD Smith and Howard County State's Attorney's Office Partner to Bring Forensic Accounting Expertise to Financial Crime Cases

Justice for Fraud Victims, Inc. will provide prosecutors with no-cost forensic accounting expertise while giving UMD students hands-on experience in financial investigations

HOWARD COUNTY, Md. (September 25, 2026) The Office of the State's Attorney for Howard County and Justice for Fraud Victims, Inc. (JFV) have entered into a Memorandum of Understanding that expands access to specialized forensic accounting expertise through a collaboration with the University of Maryland's Robert H. Smith School of Business.

The collaboration gives Howard County prosecutors an additional resource to support complex financial crime investigations, including cases involving fraud, embezzlement, and other financial wrongdoing. Through the partnership, JFV may provide forensic accounting services on a case-by-case basis at no cost to the State's Attorney's Office. "These cases are about more than numbers on a page. They are real people who have lost money and, in many cases, their sense of security," said State's Attorney Rich Gibson. "Our prosecutors must be able to follow the money and understand the financial evidence. This partnership gives us another resource to help us build strong cases and pursue justice for victims."

Financial crime investigations can involve extensive bank records, accounting documents, transactions and other financial information. Depending on the needs of a particular case, JFV's forensic accounting services may include examining financial records and tracing transactions; determining whether unauthorized or fraudulent transactions occurred and quantifying losses; analyzing how suspected transactions were carried out or concealed; identifying individuals or other parties implicated by the evidence; and preparing reports and exhibits for use in legal proceedings.

Bringing Financial Expertise to the Investigation

JFV is a Maryland 501(c)(3) nonprofit organization that provides forensic accounting examinations at no cost. The organization pairs trained volunteers, including University of Maryland students, with credentialed forensic accounting professionals to examine financial evidence and determine whether, how and to what extent financial wrongdoing may have occurred.

The program is guided by Samuel Handwerger, CPA, CrFA, MS-Tax, a senior lecturer with the Smith School. Student volunteers work under the supervision of experienced forensic accounting professionals, with matters structured to ensure appropriate professional oversight. Any work requiring a certified public accountant's professional judgment or signature is reviewed and issued under the supervision of a licensed CPA.

"Fraud victims are often underserved because these investigations require time, specialized training and meticulous documentation," said Handwerger. "Our students, supported by experienced professionals, have an opportunity to apply their training to real-world investigations while helping law enforcement and prosecutors better understand complex financial evidence."

The collaboration builds on JFV's work with law enforcement and prosecutors in Maryland, including partnerships with the Prince George's County Police Department Financial Crimes Unit and State's Attorney's Office and with the Frederick County State's Attorney's Office Economic Crimes Unit.

Training the Next Generation of Financial Investigators

For the Smith School, the collaboration provides students with an opportunity to apply classroom knowledge to real-world financial investigations while working alongside experienced professionals. "Government agencies face real resource constraints, particularly when investigations require extensive financial analysis," said Emanuel Zur, chair of the Smith School's Accounting and Information Assurance Department. "When our students bring their training and technology skills, supported by experienced professionals, to these investigations, they create meaningful value for the community while gaining experience that prepares them for careers in the field."

Through their work with JFV, students may participate in fraud examinations, bank-statement reviews, asset-tracing analyses and other forensic accounting work. JFV also prepares reports and supporting exhibits to assist investigators and prosecutors in presenting complex financial evidence in legal proceedings.

A Case-by-Case Resource for Prosecutors

The MOU establishes a standing framework for collaboration between the Howard County State's Attorney's Office and JFV. It does not require the Office to refer a particular case or JFV to accept one. Instead, individual matters will be defined through separate Case Assignment Engagement Letters that establish the scope of services, methodology, records to be reviewed, deliverables and expected timeline.

JFV will maintain confidentiality of information provided by the State's Attorney's Office and comply with applicable confidentiality, sealing, grand jury and protective-order restrictions. The organization will also maintain appropriate evidence-handling and data-security protocols.

JFV's role is to objectively examine financial evidence and report its findings. The organization does not act as an advocate for either party and does not make legal determinations of guilt or innocence. Its reports and exhibits are prepared for potential use in legal proceedings, and JFV personnel or supervising professionals may provide testimony when requested.

"This collaboration is about bringing additional expertise to cases where following the financial evidence can be challenging," Gibson said. "Our responsibility is to follow the evidence, hold offenders accountable and pursue justice for victims. Having this resource available strengthens our ability to do that work."

About the Office of the State's Attorney for Howard County
The Office of the State's Attorney for Howard County is responsible for prosecuting criminal cases in Howard County and works with law enforcement agencies to investigate and prosecute crimes, protect victims and pursue justice.

About the University of Maryland's Robert H. Smith School of Business
The Robert H. Smith School of Business is an internationally recognized leader in management education and research. One of 12 colleges and schools at the University of Maryland, College Park, the Smith School offers undergraduate, full-time and flex MBA, executive MBA, online MBA, business master's, Ph.D. and executive education programs, as well as outreach services to the corporate community. The school offers its degree, custom and certification programs in learning locations in North America and Asia.

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