

**COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF THE AUDITOR GENERAL
OFFICE OF SPECIAL INVESTIGATIONS**

Memorandum

DATE: September 2, 2008
TO: Carol Cagno
FROM: Gerard A. Moran, Special Investigator
SUBJECT: Biography

EDUCATION

Bachelor of Science Degree, Business Management, University of Scranton, 1971
Master of Business Administration Degree, Concentration in Finance, University of Scranton, 1979

PROFESSIONAL EXPERIENCE

1971 – 1973: Civilian employee of the Naval Supply Center, Norfolk, Virginia

1973 – 2006: Special Agent, Internal Revenue Service, Scranton, Pennsylvania:

IRS Career Highlights:

- Completed numerous successful criminal tax investigations during 33 year career. The subjects of these investigations included public officials, business owners, and professional tax return preparers.
- Lead Internal Revenue Service investigator for several cases that went to trial in Federal District Court which included prosecution of a Luzerne County judge. The judge entered guilty plea after the Government presented its case, and he was sentenced to one year in Federal prison. Also wrote an article for IRS *Criminal Investigation Digest* about this investigation.
- Assisted the United States Secret Service in President, Vice President and candidate protection details during the 1976, 1980, 1984, and 2000 Presidential campaigns.
- Recipient of five IRS Special Performance awards.
- Recipient of two commendation letters from the United States Attorney's Office, Middle District of Pennsylvania.

2006 – Present: Special Investigator, Department of the Auditor General, Office of Special Investigations, Scranton, Pennsylvania.

Certification: Certified Fraud Examiner, March 5, 2007