

# Carla P. Blake, CPA, CFE

## Forensic Accountant

Forensic accountant and former IRS Revenue Agent with over 15 years of experience conducting financial investigations. Areas of work include income and asset analysis, fraud investigations, litigation support, and expert witness services.



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## PROFESSIONAL CERTIFICATIONS

### Certified Public Accountant (CPA)

Tennessee, 2005  
Virginia, 2024

### Certified Fraud Examiner (CFE)

ACFE, 2016

## SKILLS

- Income & Asset Tracing
- Litigation Support
- Fraud Investigation
- Subject Interviewing
- Income & Lifestyle Analysis

## PROFESSIONAL EXPERIENCE

*Blake Files Forensic Solutions | 2025 - Present*

### Principal | Litigation & Financial Investigations

- Engaged by attorneys and clients to conduct financial investigations in divorce and business-dispute matters.
- Reconstruct income and spending using bank and credit card activity; prepare flow-of-funds schedules; perform lifestyle and income analyses.
- Trace assets and income across multiple accounts and third-party payment platforms; document methods and findings suitable for testimony.
- Prepare written reports; coordinate scope, evidence handling, and deadlines with counsel.

*Internal Revenue Service | 2010 - 2025*

### Internal Revenue Agent

- Led financial examinations and fraud investigations across SB/SE (Small Business/Self-Employed), ATI (Abusive Transactions Investigation), and TE/GE-Indian Tribal Governments, focusing on hidden income, flow-of-funds, and improper tax schemes.
- Reconstructed income using bank statements and traced funds across accounts, payment platforms (e.g., 1099-K/third-party networks), and entities (S-corps/partnerships).
- Investigated abusive tax schemes and preparer/promoter conduct; prepared detailed preparer penalty reports and civil-injunction referral packages to the U.S. Department of Justice (DOJ).
- Worked as a cooperating agent with IRS Criminal Investigation on criminal fraud and tax matters including grand jury cases.

## WORK EXPERIENCE *continued*

- Provided expert consultation to DOJ in a civil bankruptcy matter and provided litigation support to IRS Counsel on civil tax fraud cases, documented methods and findings suitable for testimony.
- Served as Fraud Subject-Matter Expert for the Indian Tribal Governments office; designed and delivered income-probe and fraud-indicator training and mentored agents.
- Recognized with the IRS Fraud Recognition Award (2017) for exemplary fraud detection and case development.
- Additional contributions: On-the-Job Instructor (OJI); classification detail reviewing public referrals; EITC due-diligence examinations of paid preparers; QuickBooks expert resource; Special Enforcement Program (SEP) 1-year assignment detail.

*NASBA (National Association of State Boards of Accountancy) | 2006 - 2010*

### **Compliance Manager**

- Directed operations for two national CPE accreditation programs for CPAs.
- Delivered technical presentations to state boards and advised on regulatory initiatives.
- Chaired stakeholder meetings and mentored compliance staff.

## TEACHING EXPERIENCE

*Adjunct Instructor | 2004 - 2016*

Taught undergraduate courses in both online and in-person formats at:

- University of Maryland Global Campus
- Nashville State Community College
- Patrick & Henry Community College
- Coastal Carolina Community College
- Purdue University Global

Courses taught: Principles of Accounting, Intermediate Accounting, Auditing, Federal Income Taxation, Managerial/Cost Accounting, and Accounting Information Systems.

## EDUCATION

### **Master of Business**

#### **Administration (MBA)**

East Texas A&M University

(formerly Texas A&M University-Commerce)

2005

### **Graduate Certificate, Accounting**

University of Maryland Global

Campus

(formerly Univ of Maryland University College)

2005

### **Bachelor of Science in Business**

#### **Administration (BSBA)**

Old Dominion University

1999

## PROFESSIONAL MEMBERSHIPS

### **American Institute of**

#### **Certified Public Accountants**

**(AICPA)**

### **Virginia Society of Certified**

#### **Public Accountants (VSCPA)**

### **Association of Certified Fraud**

**Examiners (ACFE)**

## EXPERT WITNESS & LITIGATION EXPERIENCE

- **Probate and Family Court, Salem, MA (2026):** Testified as a forensic accounting expert in a domestic relations matter involving loan balance calculations, payment analysis, and financial tracing.
- **Circuit Court, Montgomery County, MD (2025):** Designated as Forensic Accounting Expert in a financial business dispute case.
- **IRS Counsel (2019, 2020):** Assigned as a tax and accounting expert in federal criminal & civil tax matters. Provided forensic analysis and litigation consultation; cases settled prior to trial.
- **U.S. Department of Justice (2017):** Appointed as a financial expert in a civil bankruptcy fraud matter. Authored comprehensive expert report and analyzed financial transactions. Case resolved pre-trial.

## SELECTED SPEAKING EXPERIENCE

### Podcasts

- **Fraudish Podcast (2026)** – *“Following the Money: An Inside Look at IRS Criminal Investigations”*
- **Data Sleuth Podcast (2025)** – *“Stories from IRS Investigations”*

### Professional Presentations

- **Virginia Tech ACFE Student Chapter (2026)** *“Red Flags on Income Tax Returns: ‘Leads’ for Financial Investigations”*
- **Cary Street Partners (2025)** – *“Elder Financial Exploitation: Recognizing Red Flags and the Role of Forensic Accountants”*

### IRS Training & Internal Presentations

- **Abusive Transactions Investigation (ATI) Division (2024)** – *“Subject Interview Techniques and Documentation”*
- **TEGE Indian Tribal Governments Division (2022)** – *“Payday Lending Fraud Presentation”* delivered to TEGE Deputy Commissioner
- **Small Business/Self Employed (SBSE) Division (2016)** – *“Examination Income Probes”*

## **SELECTED RECENT TRAININGS & CPE**

**Economic Damages: Key Considerations** – AICPA (2026), 1.5 hrs

**Introduction to Estate and Trust Litigation** – AICPA (2025), 1 hr

**The Litigation Journey: From Complaint to Verdict** – AICPA (2025), 1 hr

**The Litigation Journey: From Expert Analysis to Courtroom** – AICPA (2025), 1 hr

**Forensic Accounting in Criminal Investigations** – AICPA (2025), 1 hr

**Advanced Forensic Accounting** – Checkpoint Learning (2025), 6 hrs

**Overview of Forensic Accounting** – Checkpoint Learning (2025), 5 hrs

**The First Statement on Standards for Forensic Services (SSFS No. 1)** – Checkpoint Learning (2025), 1 hr

**Abusive Tax Promotions** – Internal Revenue Service (2024), 24 hrs

**Consumer Fraud** – ACFE (2023), 10 hrs

**Digital Assets & Virtual Currency** – Internal Revenue Service (2023), 2 hrs

**Follow the Money: Tracing Concealed Assets** – ACFE (2021), 5 hrs

**Recovering the Proceeds of Fraud** – ACFE (2020), 12 hrs

**Analyzing Bank Records** – ACFE (2020), 8 hrs

**Advanced Fraud Techniques** – Thomson Reuters Checkpoint Learning (2020), 6 hrs

**Money Laundering** – CCH Wolters Kluwer (2020), 2 hrs

**Identity Theft: Types of Identity Theft** – AICPA (2020), 1 hr

**Real-World Business Ethics: “You Are the Forensic Investigator”** – AICPA (2020), 1.5 hrs

**Detecting & Preventing the Top Ten Fraud Schemes: Corruption** – AICPA (2020), 1 hr