

**JOSEPH R. PETRUCELLI, CPA/CFF, FCPA, CVA, CFFA, PSA, CFE**  
**263 Main Street**

**Woodbridge, NJ 07095**

**(732)-636-4400 fax (732)-636-0444**

**Email: [JPetrucelli@ppdaccounting.com](mailto:JPetrucelli@ppdaccounting.com) Website: [www.ppdaccounting.com](http://www.ppdaccounting.com)**

**Summary**

Joseph Petrucelli is the managing partner of PP&D Accounting Services, Inc., a New Jersey Corporation established in 2001. PP&D Accounting Services, Inc. is currently located at 263 Main Street in Woodbridge, New Jersey 07095. Mr. Petrucelli's duties include managing a full time, professional accounting staff that provides various services including (but not limited to) matrimonial litigation, labor dispute resolution and union arbitration, contract dispute resolution, shareholder dispute, mortgage resolution, asset recovery, estate taxation, estate planning, business and individual tax preparation, litigation support, auditing, financial statement preparation, assistance with corporate and individual financing, guardianships, business valuation and troubled individual and company financial workout accounting.

Clientele include local unions, lawyers, matrimonial clientele, residential and commercial developers, property management companies, construction companies (both residential and commercial), title insurance companies, assorted types of contractors, fuel oil companies, mortgage bankers, hotels and restaurants, real estate agents, video gaming enterprises, insurance companies, import and export companies, and other retail and wholesale clients.

With regard to his accounting and forensic practices, Mr. Petrucelli has testified in civil court proceedings, participated in arbitrations and mediations, and prepared various reports with regard to assorted frauds, real estate and mortgage valuations, business valuations, estates, guardianships, contract disputes, audits (including forensic audits), construction cost analyses and IRS tax resolutions. He participates in numerous evaluations of municipal budgets and financial statements, reviews union labor contracts and calculations, prepares economic damage analyses, assists in the preparation of pension actuary analyses, and deals in workout related matters pertaining to failing businesses or nonperforming loans. Mr. Petrucelli personally reviews and prepares an economic analysis with regard to the State of New Jersey budget. He is also retained for union negotiations and various cities' and counties' bargaining units throughout the State of New Jersey.

**Professional**

Managing Partner – **PP&D Accounting Services, Inc.**  
Woodbridge, NJ

Principal – **Fraud Forces, Inc.**  
Woodbridge, NJ

Licensed Loan Originator – **First Alliance Home Mortgage**  
Woodbridge, NJ

## **Faculty and Educational Development**

2008 – Current

### **College of Staten Island**

Adjunct Professor teaching courses such as Intermediate Accounting 2, Introduction to Accounting 1 and 2, Federal Income Taxation 1, Cost Accounting 1 and Forensic Accounting 725.

Developed the graduate-level course entitled Forensic Accounting 725.

2010 – Current

### **Consultants Training Institute**

Developmental and instructional team member for Fraud Risk Management Certification through the Financial Forensics Academy of the NACVA.

2010 – Current

### **Supreme Court of New Jersey Board on Continuing Legal Education**

Developed and approved CLE courses for attorneys.

2011 – Current

### **New York State Continuing Legal Education Board**

Developed and approved CLE courses for attorneys.

2011 – Current

### **New Jersey State Board of Accountancy**

Developed and approved CPE courses for accountants.

2011 – Current

**Author of *Detecting Fraud in Organizations: Techniques, Tools, and Resources*—published by Wiley, February 2013.**

## **Education**

**BS, Economics with a Concentration in Accounting, Kean University – 1983**

## **Professional Licenses**

**Certified Public Accountant (CPA) – New Jersey – 1989**

**Certified Public Accountant (CPA) – New York – 2009**

**Licensed Mortgage Banker, NJDOBI – 2002 & Licensed Loan Originator NYS Dept. of Banking**

NMLS # 68481. Courses, testing and background checks complete as of April 2010 per the requirements of the Secure and Fair Enforcement for Mortgage Licensing Act (SAFE Act), New Jersey Residential Mortgage Lending Act and New York Banking Law Article 12-E.

**Direct Endorsed (DE) HUD Underwriter – 1997**

**New Jersey Licensed Realtor** – License surrendered in 2008 in order to serve on the New Jersey Real Estate Commission.

**Public School Accountant (PSA)** – New Jersey – 2010

**Certifications**

**Forensic Certified Public Accountant (FCPA)** – 2006  
Forensic Certified Public Accountant Society (FCPAS)

**Certified in Financial Forensics (CFF)** – 2009  
American Institute of Certified Public Accountants (AICPA)

**Certified Valuation Analyst (CVA)** – 2009  
National Association of Certified Valuation Analysts (NACVA)

**Certified Forensic Financial Analyst (CFFA)** – 2010  
National Association of Certified Valuation Analysts (NACVA)

**Certified Forensic Financial Analyst (CFE)** – 2011  
Association of Certified Fraud Examiners (ACFE)

**Professional Memberships**

American Institute of Certified Public Accountants (AICPA) – July 1989

New Jersey Society of Certified Public Accountants (NJSCPA) – July 1989

New York State Society of Certified Public Accountants (NYSSCPA) – December 2002

Forensic CPA Society (FCPAS) – June 2006

National Association of Certified Valuators and Analysts (NACVA) – September 2009

Institute of Business Appraisers (IBA) – January 2010

Association of Certified Fraud Examiners (ACFE) – June 2010