

# Chuck Gallagher

CPA+Convicted Felon+Corporate Executive  
The Pros & The Cons



## The Enemy Within – Internal Controls and Your Firm's Protection!

Question: How does an honest, God-fearing, person go from **CPA**, to **Federal Prisoner**, to **Corporate Executive** in a public company in 10 short years? Answer: Under tremendous pressure to maintain an illusory lifestyle, Chuck Gallagher decided to embezzle his clients' trust funds. Learn how and why his CPA firm didn't detect his embezzlement, the damage done, and what the partners had to do to recover. Gallagher will show you the flaws that could allow just one person to take down an entire professional firm, while the other partners don't even realize it's happening, until the damage is done.

In one weak moment and a pattern of corruption that followed, this former CPA violated the trust placed in him and made decisions that cost him everything he cherished and had worked his entire life for.....his wife, his career, his CPA license, and all of his possessions. Convicted of embezzlement and tax evasion, Gallagher served an 18 month Federal prison sentence then three years of probation. Today Gallagher shares the disastrous consequences that one simple choice can have.

At 26, Gallagher became the youngest tax partner in a regional CPA firm and was one of only three CPAs in the country asked to testify before the U.S. House Ways and Means Committee on a then-new employee benefits provision of the tax law Section 89. He has authored numerous articles for national publications, Taxation for Accountants, Journal of Taxation and Estate Planning and has developed several continuing professional education (CPE) seminars, including Section 89 – The Impact to Your Clients; Doctors: How to Maximize Profits and Minimize Taxes and his Annual Federal Tax Update.

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"Chuck was a **dose of reality**. Very interesting. As good as it gets!!! Thanks."  
50th Annual Minnesota Tax Conference participant

"Chuck's presentation **touched the audience** in a powerful and meaningful way.  
**He is the real deal.**"  
Garrett Speakers International

"**Best speaker of the year!**"  
National Association of Catering Executives

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Want Chuck Gallagher's help to protect your organization?  
Contact Gary Zeune, CPA,  
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614-761-8911. Or visit  
[TheProsAndTheCons.com](http://TheProsAndTheCons.com).

Having made restitution before a criminal investigation had begun, Gallagher cooperated fully with the authorities and following prison and probation has become a successful sales executive, business entrepreneur, and professional speaker since his release. Gallagher currently speaks to corporate audiences about the ramifications of their ethical choices. Likewise, Gallagher speaks to CPA and accounting audiences about internal controls – how to prevent this in their firms and how to educate clients about the benefits that internal controls bring to their businesses.

Chuck will inspire, train, educate, and warn your employees or members to do the right thing with these topics that he will customize to your needs from 1 to 4 hours.....

- FRAUD: Deception Methods - Detection Methods
- Temptation and Fraud - Internal Control Methods that Reduce Opportunity
- Choices: Negative Consequences / Positive Results
- Ethical Decision Making and Internal Controls