



Martin E. Hellmer, CPA

Curriculum Vita

Martin E. Hellmer, a former FBI Special Agent, is a Partner at Cantor Forensic & Divorce Accounting, PLLC, with extensive investigative and leadership experience.

Martin spent 23 years leading complex investigations of criminal and national security offenses for the FBI. As a Special Agent in Phoenix, he investigated healthcare fraud, crypto scams, money laundering, Ponzi schemes, and other white-collar crimes. He formed and then led the FBI's Arizona Cyber Crime Task Force, responsible for the prevention, detection, and investigation of computer attacks from domestic and foreign threats. In 2018, he was appointed by Governor Doug Ducey to serve as the federal government's representative to the Arizona Cybersecurity Team. Martin worked closely with the United States Attorney's Office and the Arizona Attorney General's Office for the successful prosecution of dozens of cases.

Martin also worked extensively with domestic and international law enforcement and intelligence agencies on various matters, including terrorism, espionage, fugitives, and financial crimes. He served as the FBI's Assistant Legal Attache in Romania, leading investigations of foreign corruption, including violations of the Foreign Corrupt Practices Act, throughout Eastern Europe. He also served as a Supervisory Special Agent in the Counterterrorism Division at FBI Headquarters, where he oversaw the disruption of a domestic attack plot by Al-Qa'ida, and the arrest and conviction of multiple terrorists. He was awarded the FBI Director's Award for Outstanding Counterterrorism Investigation.

Martin entered the FBI in 2002 and finished first in his class at the FBI Academy. His first assignment was in Washington, DC, where he investigated extraterritorial terrorism in the Middle East, including bombings, assassinations, and kidnappings. Martin was a team leader of the FBI's SWAT team in DC, serving as an operator and sniper.

Recognized as a strong community liaison and a proven leader of multi-agency law enforcement task forces and teams, Martin has wide-ranging experience in public speaking, serving as an "on-the-record" spokesperson, and providing testimony during trial and pre-trial hearings and before grand juries. He has also sworn out numerous affidavits for criminal arrest and search warrants, and for wiretaps under the Foreign Intelligence Surveillance Act.

Prior to joining the FBI, Martin worked as a CPA for a Big 5 accounting firm, and he continues to maintain his CPA license. He is an expert in accounting and financial reporting for complex transactions in numerous industries, for both public and private companies.

Martin lives in Scottsdale with his wife and three children.

Areas of Expertise

**Healthcare Fraud
Cyber Security
Counterterrorism**

**White Collar Defense
Investigations
Corporate Espionage**

**Complex Financial Crime
Foreign Corrupt Practices Act
Compliance**

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Certifications and Awards

Certified Public Accountant (CPA)

Global Information Assurance Certification (GIAC), Security Essentials

Advanced Law Enforcement Rapid Response Training (ALERRT) Certified

FBI SWAT Operator and Sniper

Education

Bachelor of Business Administration in Accounting, University of Notre Dame

Accomplishments

Class Valedictorian, FBI Academy, 2003

Outstanding Counterterrorism Investigation, FBI Director's Award, 2013

Featured Speaker, Greater Phoenix Leadership, 2017

State of Arizona Cybersecurity Team, Nominated by Governor Doug Ducey, 2018

Work History

Cantor Forensic & Divorce Accounting, PLLC <i>Member</i>	Jan 2026	-	Present
The Blue Line Agency, LLC <i>Principal</i>	May 2026	-	Present
SunHawk Consulting, LLC <i>Managing Director</i>	May 2025	-	January 2026
Federal Bureau of Investigation <i>Special Agent and Supervisory Special Agent</i> <i>Complex Financial Crimes Task Force, AZ</i> <i>Arizona Cyber Crime Task Force, AZ</i> <i>Office of the Legal Attache, US Embassy, Romania</i> <i>Joint Terrorism Task Force, AZ</i> <i>Counterterrorism Division, FBI Headquarters, Washington D.C.</i> <i>Joint Terrorism Task Force, Washington D.C.</i> <i>Team Leader, FBI SWAT Team, Washington D.C.</i>	Nov 2002	-	April 2025
Deloitte & Touche <i>Manager, CPA</i>	June 2002	-	Oct 2002
Arthur Andersen <i>Manager, CPA</i>	Sep 1997	-	June 2002

Professional Affiliations

Director and Sector Chief Chair, InfraGard Arizona Members Alliance

Advisory Board, R.O.S.E. Advocacy

Member, FBI Agents Association

Member, Federal Law Enforcement Officers Association

Member, Society of Former Special Agents of the Federal Bureau of Investigation

Presentations

- *"AI and Online Crime,"* InfraGard National Members Alliance, April 9, 2025
- *"AI's Enhancement of Criminal Capabilities,"* Panel Discussion, 2025 HCCA Board and Compliance Committee Conference, February 24, 2025
- *"Criminals' Use of Artificial Intelligence,"* InfraGard National Members Alliance, February 13, 2025
- *"When the Feds Come Knocking - Responding to Government Investigations,"* Panel Discussion, Arizona Association of Corporate Counsel, January 21, 2025
- *"Cyber Crime and Regulatory Trends,"* Panel Discussion, Arizona Association of Corporate Counsel, January 21, 2025
- *"Communicating with Regulators and Enforcement: Try an Open Dialogue,"* Panel Discussion, Scottsdale Regional Healthcare Compliance Conference, Health Care Compliance Association, November 10, 2024
- *"Emerging AI and Social Engineering Threats in Healthcare,"* Scottsdale Regional Healthcare Compliance Conference, Health Care Compliance Association, November 10, 2024
- *"Overview of Complex Financial Crime and FBI Investigations,"* InfraGard National Members Alliance, November 7, 2024
- *"Healthcare Fraud Trends and PPP Loan Fraud Case Study,"* Scottsdale Regional Healthcare Compliance Conference, Health Care Compliance Association, November 3, 2023
- *"Healthcare Fraud and Complex Financial Crimes,"* FBI Citizens Academy, February 16, 2023
- *"Complex Financial Crimes: Elder Fraud,"* Society of Former Special Agents of the FBI, January 10, 2022
- *"Elder Fraud,"* Somali American United Council of Phoenix, May 7, 2021
- *"CARES Act Fraud,"* Panel Discussion, Risk Management Association of Arizona, November 19, 2020
- *"Social Engineering and Cyber Crime,"* Society of Corporate Compliance and Ethics, April 10, 2020
- *"Cyber and Counterintelligence Awareness Briefing,"* Society of Corporate Compliance and Ethics, April 12, 2019
- *"White Collar Crime and the Foreign Corrupt Practices Act (FCPA),"* Phoenix Chapter of the Association of Government Accountants (AGA), April 10, 2019
- *"Cyber, Financial, and COVID-19 Fraud Schemes,"* Society of Corporate Compliance and Ethics, April 10, 2020

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- *"Human and Digital Data Threats,"* Viasat, Inc., Corporate Technology Team, March 6, 2019
- *"Complex Financial Crimes and Cyber Threats,"* Discover Financial Fraud Team, February 21, 2019
- *"Counterintelligence and Cyber Crime Overview,"* Health Care Compliance Association and Society of Corporate Compliance and Ethics Committee Conference, February 18, 2019
- *"Counterintelligence and Cyber Crime Threats,"* Honeywell Aerospace Technologies, February 12, 2019
- *"Cyber Threat Landscape,"* Panel Discussion, Annual Meeting of the National Association of State Boards of Accountancy, October 29, 2018
- *"Cyber Threat Overview,"* Pima County Superior Court, October 23, 2018
- *"Ransomware: To Pay or Not Pay - That is the Question!,"* Panel Discussion, Cyber Security Summit USA, October 16, 2018
- *"Digital Threats and Cyber Crime,"* Construction Financial Management Association, September 24, 2018
- *"Cyber Security and Privacy: Compliance & Risks,"* Board Audit Committee Compliance Conference, Society of Corporate Compliance and Ethics, September 24, 2018
- *"History of the FBI and Investigation of Cyber Crime,"* FBI Community Relations Executive Seminar Training to Print, Digital, and Broadcast Media of Phoenix, September 13, 2018
- *"Protecting Data in the Digital Era,"* Panel Discussion, FireEye Incident Response & Risk Management Forum, September 5, 2018
- *"Healthcare: Digital Threats and Cyber Crime,"* Bayless Integrated Healthcare, August 15, 2018
- *"Digital Threats to the Real Estate Industry,"* Fidelity National Financial, August 8 & 9, 2018
- *"Protecting Digital Data,"* Arizona Society of Certified Public Accountants Not-for-Profit Conference, June 26, 2018
- *"Digital Threats to Arizona,"* German Ministry of Defense U.S. Study Tour, June 25, 2018
- *"Task Force Development and Management,"* U.S. Department of Justice Office of Overseas Prosecutorial Development, Assistance, and Training and E.U. Prevention and Fight against Corruption Training for Serbian Judges, Prosecutors, and Law Enforcement Officers, Ecka, Serbia, June 7-9 & 11-13, 2018
- *"The Arizona Cybersecurity Team,"* Panel Discussion, Interface Conference, June 15, 2018
- *"Digital Threats to the Real Estate Industry,"* Arizona School of Realty, April 27, 2018
- *"History of the FBI and Investigation of Cyber Crime,"* FBI Community Relations Executive Seminar Training to Print, Digital, and Broadcast Media of Tucson, April 26, 2018
- *"Digital Threats and Cyber Crime Overview,"* Simon Consulting LLC, April 25, 2018
- *"Digital Threats and Cyber Crime Overview,"* Wells Fargo Enterprise Technology Team, April 11, 2018
- *"FBI Investigation of Cyber Crime: Threats to the Real Estate Industry,"* Berkshire Hathaway, April 3, 2018
- *"Cyber Threats and an Overview of the FCPA,"* Arizona Association of Certified Fraud Examiners, March 20, 2018
- *"Cyber Crime and Healthcare,"* Physicians Insurers Association of America, March 15, 2018

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- *"Balancing Agility, Innovation, and Security,"* Panel Discussion, HGM Strategy CIO Leadership Summit, February 8, 2018
- *"Digital Threats to the Real Estate Industry,"* My Home Group, January 24, 2018
- *"Digital Threats to the Real Estate Industry,"* South East Valley Regional Association of Realtors, January 18, 2018
- *"The FBI's Fight against Cyber Crime,"* Maricopa Cyber Security Forum, December 6, 2017
- *"Cyber Threats and Trends,"* Vanguard Global Fraud Prevention Department, December 5, 2017 & April 4, 2018
- *"The Foreign Corrupt Practices Act,"* Arizona Chapter of the International Association of Financial Crime Investigators, November 16, 2017
- *"HIPAA Risks and the Cyber Threat Landscape in the Healthcare Industry,"* Panel Discussion, November 10, 2017
- *"Cyber Security and Privacy: Compliance & Risks,"* Board Audit Committee Compliance Conference, Society of Corporate Compliance and Ethics, November 6, 2017
- *"The FBI and Cyber Crime,"* Peoria High School Mathematics, Engineering, and Technology, Program, October 24, 2017
- *"Cyber Crime: The Threat is Real,"* Keynote Speaker, Greater Phoenix Leadership, October 19, 2017
- *"Securing Your Clients' Data,"* Perkins Coie LLP, September 26, 2017
- *"Cyber Crime: Financially-Motivated and Advanced Persistent Threats,"* Arizona Society of Certified Public Accountants, September 7, 2017
- *"History of the FBI and Investigation of Cyber Crime,"* FBI Community Relations Executive Seminar Training to Print, Digital, and Broadcast Media of Phoenix, August 29, 2017
- *"Cyber Threat Presentation,"* Hospitality Financial and Technology Professionals, Valley of the Sun Chapter, June 20, 2017
- *"Cyber Crime: Protecting against Digital Threats,"* Arizona Bar Association, June 16, 2017
- *"Securing Your Clients' Data,"* Scottsdale Bar Association, June 13, 2017
- *"Global Threats: Human and Cyber-Enabled Intelligence Operations,"* Honeywell Users Group, June 13, 2017
- *"Data Breaches: When to Contact Law Enforcement,"* Panel Discussion, Mastercard Global Risk Leadership Forum, June 7, 2017
- *"Cyber Threats and Trends,"* Panel Discussion, Society of Corporate Compliance and Ethics Regional Conference, April 7, 2017
- *"The Current and Projected Cyber Threat Picture,"* Fennemore Craig, P.C., December 1, 2016
- *"Cyber Threat Landscape,"* National Association of Chemical Distributors Annual Meeting, November 17, 2016
- *"History of the FBI and Foreign Corrupt Practices Act,"* Faculty of Law, Titu Maiorescu University, Bucharest, Romania, May 25, 2016
- *"The FBI's Global FCPA Initiative,"* US Department of Justice International Criminal Investigative Training Assistance Program (ICITAP) and Organization for Security and Cooperation in Europe, Mission to Serbia, Belgrade, Serbia, May 20, 2016

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- *"Anti-Corruption and Financial Investigations Strategy: Training for Joint Task Forces,"* Serbian Judges, Prosecutors, and Law Enforcement Officers, Sabac, Serbia, May 17-19, 2016
- *"History of the FBI and Global FCPA Initiative,"* DLA Piper, Bucharest, Romania, May 10, 2016
- *"Foreign Corrupt Practices Act,"* Funky Citizens of Romania, Bucharest, Romania, April 25, 2016
- *"FCPA and Kleptocracy,"* Romanian School for Judges and Prosecutors, Bucharest, Romania, April 22, 2016
- *"The FBI's FCPA and Kleptocracy Initiatives":*
 - Macedonian Academy for Prosecutors and Judges, Skopje, Macedonia, April 20, 2016
 - Ministry of Interior of Macedonia, Skopje, Macedonia, April 19, 2016
 - Macedonian Department for Suppression of Serious and Organized Crime, Skopje, Macedonia, April 19, 2016
 - Ministry of Finance of Macedonia, Skopje, Macedonia, April 19, 2016
 - Macedonian Financial Police, Skopje, Macedonia, April 19, 2016
 - State Commission for Prevention of Corruption, Skopje, Macedonia, April 19, 2016
 - American Chamber of Commerce in Macedonia, Skopje, Macedonia, April 18, 2016
 - European Business Association, Skopje, Macedonia, April 18, 2016
 - Economic Chamber of Macedonia, Skopje, Macedonia, April 18, 2016
 - Union of Chambers of Commerce of Macedonia, Skopje, Macedonia, April 18, 2016
 - Economic Chamber of North West Macedonia, Skopje, Macedonia, April 18, 2016
 - Macedonian Institute for Media, Skopje, Macedonia, April 18, 2016
- *"Foreign Corrupt Practices Act,"* Romanian National Integrity Agency, April 14, 2016
- *"Foreign Corrupt Practices Act,"* Romanian Anti-Corruption General Directorate, Predeal, Romania, April 13 & 21, 2016 & May 11, 2016
- *"Foreign Corrupt Practices Act,"* The European Commission, The World Bank, and the European Bank for Reconstruction and Development, Bucharest, Romania, April 12, 2016
- *"History of the FBI and the Foreign Corrupt Practices Act,"* Romanian Police Academy, Bucharest, Romania, April 4, 2016
- *"Foreign Corrupt Practices Act,"* Prosecutor General's Office, Ministry of Justice of Georgia, Tbilisi, Georgia, March 30, 2016
- *"Foreign Corrupt Practices Act and Kleptocracy,"* British Romanian Chamber of Commerce, Cluj-Napoca, Romania, March 10, 2016
- *"Foreign Corrupt Practices Act,"* Mihail Kogălniceanu Air Base Command Staff, Constanta, Romania, March 8, 2016
- *"Cybersecurity and You,"* Islamic Center of the North East Valley, November 30, 2015
- *"Cyber Threats and Trends,"* STORE Capital IT and Accounting Employee Seminar, November 5, 2015
- *"The Advanced Persistent Threat,"* Honeywell Security Executive Leadership Training, November 12, 2015
- *"National Cybersecurity Symposium: Building Effective Law Enforcement and Financial Services Sector Partnerships,"* FBI/United States Secret Service Community Seminar, October 27, 2015
- *"Cyber Threat Landscape,"* Directors of Public Health Preparedness Conference, October 26, 2015

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- *"Cyber Security,"* Panel Discussion, Arizona Petroleum Marketers Association, September 28, 2015
- *"Cyber Security Workshop: Threat Overview,"* Arizona Department of Emergency and Military Affairs, September 15, 2015
- *"Digital Threats and Cyber Crimes,"* Centers for Medicare and Medicaid Services, August 26, 2015
- *"Cyber Threats and Security Best Practices,"* Maricopa County Department of Public Health, August 20, 2015
- *"SCADA Vulnerabilities in the Era of the Advanced Persistent Threat,"* Arizona Department of Health Services, July 14, 2015
- *"Cyber Threat Landscape and the Healthcare Sector,"* FBI Cybersecurity Seminar, May 27, 2015
- *"Lessons Learned from Law Enforcement, the FBI, and Cyber Investigators: Safeguarding Your Company's Data,"* Panel Discussion, Fennemore Craig, May 14, 2015
- *"Cyber Threat Overview,"* Interface 2013 Conference, June 13, 2013
- *"Counterintelligence and Cyber Threats,"* FBI/United States Secret Service Community Seminar, April 10, 2013
- *"Global Cyber and Counterintelligence Threat Picture,"* Honeywell Employee Conference, March 25, 2013
- *"Advanced Persistent Threat,"* FBI Citizens Academy, March 21, 2013
- *"Bulletproof Hosting and Botnets,"* German Federal Ministry of Defense, Hamburg, Germany, October 24, 2012
- *"Crime Trends in the Digital Age,"* FBI Community Relations Executive Seminar Training, June 22, 2012

Testimonial Experience

FBI Special Agent, Investigative Testimony

USA v. Darrick Michael Jackson, aka Abdul Jalil-Mohammed, November 2007

- United States District Court for the District of Maryland
- Criminal trial for alleged violations of 18 U.S.C. § 1001, Making a false statement; aiding and abetting

USA v. Darrick Michael Jackson, aka Abdul Jalil-Mohammed, June 2008

- United States District Court for the District of Maryland
- Criminal trial for alleged violations of 18 U.S.C. § 1001, Making a false statement; aiding and abetting

USA v. Ryan Masters et al, March 2012

- United States District Court for the District of Nevada
- Criminal trial for alleged violations of 18 U.S.C. § 1028A, Aggravated identity theft; 18 U.S.C. § 1029, Possession of fifteen or more counterfeit or unauthorized access devices; and 18 U.S.C. § 1030, Fraud and related activity in connection with computers

State of Arizona v. Frederick Arias et al, June 2019

- Arizona Superior Court
- Grand Jury hearing for federal investigation of violations of A.R.S. § 13-1003, Conspiracy; A.R.S. § 13-1802, Theft; A.R.S. § 13-2002, Forgery; A.R.S. § 13-2310, Fraudulent Schemes and Artifices; A.R.S. § 13-2317, Money Laundering; and A.R.S. § 13-2312, Illegal Control of an Enterprise

USA v. Ma Lynchie Arcibal Dones, September 2019

- United States District Court for the District of Arizona
- Grand Jury hearing for federal investigation of violations of 18 U.S.C. § 1028A, Aggravated identity theft, and 18 U.S.C. § 1343, Wire fraud

USA v. Loren William Rosier et al, November 2021

- United States District Court for the District of South Dakota
- Federal trial for alleged violations of 18 U.S.C. § 1343, Wire fraud; 18 U.S.C. § 1349, Conspiracy to commit wire fraud; 18 U.S.C. § 1512, Conspiracy to obstruct, influence, or impede an official proceeding; 18 U.S.C. § 1956(a), Money laundering; and 18 U.S.C. § 1956(h), Conspiracy to commit money laundering

USA v. Luis Ortega et al, July 2023

- United States District Court for the District of Arizona
- Grand Jury hearing for federal investigation of violations of 18 U.S.C. § 1343, Wire fraud, and 18 U.S.C. § 1957, Transactional money laundering

USA v. Jeremie Andrew Sowerby, September 2023

- United States District Court for the District of Arizona
- Grand Jury hearing for federal investigation of violations of 18 U.S.C. § 1343, Wire fraud, and 18 U.S.C. § 1957, Transactional money laundering

USA v. Sowerby, November 2023

- United States District Court for the District of Arizona
- Grand Jury hearing for federal investigation of violations of 18 U.S.C. § 1343, Wire fraud, and 18 U.S.C. § 1957, Transactional money laundering