



Michael B. Malloy

Senior Managing Director

Forensic & Litigation Consulting – Risk & Investigation

New York Area Leader for the SEC & Accounting Advisory Practice

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Education

B.S., Accounting,
Villanova University

Certifications

Certified Public
Accountant, New York and
New Jersey
Certified Fraud Examiner

Associations

American Institute of
Certified Public
Accountants
New York State Society of
Certified Public
Accountants
Government Finance
Officers Association
Board of Director for the
Theodore Roosevelt
Council Boy Scouts of
America
Board of Director for the
European American
Chamber of Commerce
Member of Japan Society
Member of Council on
Foreign Relations
Member of Villanova
Financial Club

Michael Malloy has more than 33 years of experience in accounting, auditing, merger and acquisition advisory services, and litigation consulting services, including forensic accounting and fraud investigations.

Prior to joining FTI Consulting in October 2016, he was a Managing Director with Deloitte's Audit practice in New York. Michael began his career at Deloitte as a staff accountant and became a Partner in 2001. During his tenure at Deloitte, Michael participated in hundreds of audits, and led more than one hundred audits. He is an expert in the application of accounting principles generally accepted in the United States of America. His professional experience was primarily focused on serving both public and private companies in the following industries: public sector clients, including government, non-for-profit, and higher education entities; construction consulting, financial services companies; Japanese trading and manufacturing companies (particularly in the metals and plastic industries); private equity clients (including sovereign wealth funds); venture capital companies; shipping companies, and companies in the energy industry.

In addition to his client service responsibilities, he was one of Deloitte's technical consultation directors regarding accounting and auditing matters. He also has substantial experience educating others on auditing concepts, as he taught dozens of in-house Deloitte training courses; as well as client training sessions. Certain of these sessions included: recent accounting pronouncements (i.e., debt, equity, derivative instruments, revenue recognition, assessing internal controls, impairment of long-lived assets, and start of costs for the energy industry).

At Deloitte, Michael led audits of financial statements prepared under accounting rules set by the Financial Accounting Standards Board, International Accounting Standards Board, and the Governmental Accounting Standards Board ("GASB").

Relevant Experience - Testimony

— Testified on behalf of Plaintiff, who were opposed to The Commonwealth of Puerto Rico, regarding the accounting treatment of a transaction in accordance with the relevant accounting guidance, as set forth in Statement No. 48 of the Governmental Accounting Standard Board, Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues.

— Testified on behalf of Defendant, CCI U.S. Asset Holdings LLC, regarding a purchase price dispute related to the acquisition of twelve landfill gas-to-electricity generation business plus three additional landfill gas-to-electricity facilities that were under development at the time of the acquisition

— Testified on behalf of Defendant, The DOW Chemical Company, related to the abatement, remediation, or cleanup of perchloroethylene within The City of Modesto.

Publications

Upcoming Revenue Recognition Changes Will Affect M&A, Law360, February 23, 2017 by Frank A. Lazzara and John Sullivan; contributions by Michael B. Malloy and Levis Ho.