



Michael F. Maloney, CPA, CFF, CFE

Senior Managing Director
Forensic & Litigation Consulting

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Education

Bachelor of Science in Accountancy (High Honors), University of Illinois at Urbana-Champaign

Certifications

Certified Public Accountant (CPA), licensed in Illinois
Certified in Financial Forensics (CFF)
Certified Fraud Examiner (CFE)

Associations

American Institute of Certified Public Accountants (AICPA)
Illinois CPA Society

Expertise

Accounting
Auditing
Financial Reporting
Fraud

Michael Maloney is a leading expert in forensic accounting investigations, white-collar criminal and civil defense, and matters involving complex accounting, auditing, financial reporting, and fraud issues. He served as Chief Accountant of the Division of Enforcement for the U.S. Securities and Exchange Commission from 2014 to 2018.

Prior to joining FTI Consulting as a Senior Managing Director, Mr. Maloney was President of Credibility International, a forensic accounting firm with decades of experience on high-profile domestic and international forensic investigations and disputes. Previously, Mr. Maloney served as Chief Accountant of the SEC's Division of Enforcement which involved overseeing and advising the Division on all accounting, auditing, and financial reporting enforcement matters, as well as other matters including FCPA investigations, Ponzi schemes, and investment frauds.

During his SEC tenure Mr. Maloney advised on and participated in over 400 publicly filed SEC financial fraud enforcement matters and hundreds of additional ongoing investigations, led the Division's coordination with the Public Company Accounting Oversight Board's enforcement program, and worked on significant policy issues within the Division and with other Commission staff including the SEC's Office of the Chief Accountant and the Division of Corporation Finance. Prior to his work at the SEC, from 2002 to 2014 Mr. Maloney was a managing director with Navigant Consulting and the leader of Navigant's Forensic Accounting practice, and from 1986 to 2002 was with Arthur Andersen, where he began as a staff auditor and finished as a partner.

Mr. Maloney provides deep and nuanced perspectives that assist corporate, individual, and regulatory clients and their counsel across a wide range of industries, including work on SEC, PCAOB, and DOJ investigations, fraud, corruption, and embezzlement matters, and complex litigation matters. He has testified as an expert in litigation and arbitration, made frequent presentations to regulators on complex matters, supported complex regulatory and settlement negotiations, and provided on-site support during depositions and trial. Mr. Maloney is a frequent speaker on matters of interest in the accounting and auditing community and has served as an Adjunct Professor in the McDonough School of Business at Georgetown University, teaching MBA coursework in Forensic Accounting.

Relevant Experience

SEC and DOJ Financial Reporting and Fraud Investigation and Defense Matters (Consulting)

- Confidential Industry (2022) – Assisting in an SEC defense matter involving asset impairment issues under IAS 36. Work has included analysis of impairment issues regarding a specific asset group.
- Confidential Industry (2022) – Assisting in an SEC and DOJ defense matter involving revenue recognition. Work has included analyses of a specific revenue transaction and supporting witness interviews.
- Confidential Industry (2022) – Assisting in an SEC defense matter involving revenue recognition. Work has included analyses of revenue transactions under ASC 606.
- Confidential Industry (2022) – Assisting in an SEC defense matter involving revenue recognition and related disclosures. Work has included analyses of revenue recognition issues under ASC 605 and ASC 606 and analysis of related disclosures.
- Confidential Industry (2021 - 2022) - Assisting in an SEC defense matter related to accounting and cash flows within a fund structure. Work has included analyses of accounting and funds flow within various entities in the fund structure and making detailed presentations to the SEC staff.
- Financial Services Industry (2021 - 2022) - Assisted in an SEC defense matter related to receivables and cash flows within a fund structure. Work included analyses of funds flow and related accounting, analysis of cash allocations, and making a detailed presentation to the SEC staff. The SEC subsequently closed the investigation.
- Consumer Products Industry (2021 - 2022) - Assisted in an SEC defense matter related to revenue recognition under IFRS 15. Work included analyses of revenue recognition accounting and related processes and making a detailed presentation to the SEC staff. The SEC subsequently closed the investigation.
- Construction Industry (2020 – 2022) – Assisted in an SEC defense matter related to long-term contract revenue recognition under ASC 605 and ASC 606. Work included analysis of project cost and percentage of completion estimates relevant to revenue recognition.
- Financial Services Industry (2020 – 2022) - Assisted in an SEC defense matter related to various areas of accounting and financial reporting in the context of EPS calculations. Work included analyses of the accounting closing process and controls, and of individual accounting entries and estimates. The SEC subsequently closed the investigation.
- Manufacturing Industry (2020 – 2021) – Assisted in an SEC defense matter related to accounting for and disclosure of warranty liabilities. Work included analyses of warranty accounting policies, internal controls, and disclosures, and interface with and multiple presentations to the SEC staff. The SEC subsequently closed the investigation.
- Investment Firm (2021) - Assisted in an SEC defense matter related to GAAP fair value determinations under ASC 820. Work included analysis of GAAP fair value policies and procedures, analysis of valuation support, and making a detailed presentation to the SEC staff. The SEC subsequently closed the investigation.
- Specialty Apparel Products Industry (2018 – 2021) – Assisted in an SEC defense matter related to GAAP revenue recognition under ASC 605 and related SEC disclosures. Work included significant analyses of revenue recognition processes and accounting, review and analysis of related SEC disclosures, and support in preparing the Wells submission and in making the Wells presentation to senior SEC enforcement staff.
- Investment Firm (2019 - 2021) - Assisted in an SEC defense matter related to accounting for and disclosure of compensation-related accruals. Work included technical accounting analyses, review of proxy and filing disclosures, and making a detailed presentation to the SEC staff. The SEC subsequently closed the investigation.
- Investment Firm (2020) - Assisted in an SEC defense matter related to accounting for and disclosure of certain non-GAAP financial measures, including detailed analyses of reported NGM results, and making multiple presentations to the SEC staff.
- Specialty Products Industry (2020) – Assisted in an SEC defense matter involving revenue recognition. Work included analyses of revenue transactions under ASC 606. The SEC subsequently closed the investigation.

- Defense Industry (2020) - Assisted in a DOJ defense matter involving potential bribery issues in the government contractor sector. Work included preparing and defending ability to pay analyses and business projections, and multiple presentations to the DOJ.
- Communications Industry (2019 - 2020) – Assisted in an SEC defense matter related to the disclosure of various business metrics. Work included significant analyses of metric reporting and related internal controls and making a detailed presentation to the SEC staff. The SEC subsequently closed the investigation.
- Telecommunications Industry (2019) – Assisted in an SEC defense matter regarding GAAP revenue recognition for software licenses. Work included analysis of a specific, complex licensing transaction and its related revenue recognition impacts.
- Transportation Industry (2018 – 2019) – Assisted in a DOJ defense matter involving potential violations of the FCPA. Work included analysis of potential profits from identified transactions, preparing and defending ability to pay analyses, and presentations to the DOJ. The ability to pay analysis was ultimately independently verified and accepted by the DOJ.
- Technology Industry (2008 - 2012) - Assisted a CFO and Chief Accounting Officer in defense of alleged GAAP and SEC reporting violations. Issues included revenue recognition, non-monetary transactions, and round-trip transactions.
- Automotive Industry (2007 - 2009) - Assisted a CEO in defense of alleged criminal and civil GAAP and SEC reporting violations. Issues included vendor rebates, bank covenant compliance, EBITDA disclosures, and secured financing transactions. After nearly two years of discovery and analysis of the relevant issues, Mike’s team supported a detailed submission to regulators that resulted in all criminal charges being dropped against the client and three co-defendants.
- Insurance Industry (2006 - 2008) - Assisted a VP of Reinsurance in defense of alleged criminal and civil GAAP and SEC reporting violations. Issues included GAAP and statutory finite reinsurance accounting and analyzing the work of auditors. Mike provided on-site consultation and support during a 2-month criminal trial and through the appeals process.
- Insurance Industry (2005 - 2008) - Assisted a CEO in defense of alleged civil GAAP and SEC reporting violations. Issues included revenue recognition, insurance reserve accounting, reinsurance accounting, consolidation accounting, and analyzing the work of the auditors.
- Foodservice Distribution Industry (2004 - 2010) - Assisted a CFO and VP of Marketing in defense of alleged criminal and civil GAAP and SEC reporting violations and misrepresentations to auditors. Issues included vendor rebate accounting, revenue recognition, incentive compensation accruals, and analyzing the work of the auditors. Mike and his team provided on-site support during a criminal trial and through the appeals process.
- Cable Industry (2003 - 2007) - Assisted a CEO, CFO, COO, and VP of Treasury in defense of alleged criminal and civil GAAP and SEC reporting violations, and misappropriation and embezzlement. Issues included contingencies, revenue recognition, round-trip transactions, related party disclosures, equity/debt financing transactions, commingling of funds, reporting of business metrics, ability-to-pay analyses, and analyzing the work of the auditors. Mike and his team provided on-site support during a 5-month criminal trial and through the conclusion of extensive civil litigation.

Auditing-Related Matters (Consulting)

- Confidential Industry (2022) – Assisting in an SEC defense matter related to a range of audit procedures performed over multiple years’ audits.
- Confidential Industry (2021 - 2022) – Assisting in a PCAOB defense matter related to independence. Work has included detailed evaluation of relevant independence rules and regulations and making a detailed presentation to PCAOB staff.
- Confidential Industry (2021 - 2022) – Assisting in an SEC defense matter related to audit process, documentation, and quality control issues.
- Confidential Industry (2021 - 2022) – Assisting in a PCAOB defense matter related to the auditing of internal controls over financial reporting.

- Manufacturing Industry (2019 - 2021) – Assisted in an SEC defense matter related to SEC independence rules and regulations. Work included detailed analysis of independence and ethics-related issues and making a detailed presentation to senior SEC enforcement staff.
- Specialty Products Industry (2019) – Assisted in an independent investigation involving auditor independence issues related to multiple areas of the SEC independence rules and regulations.
- Pharmaceutical Industry (2018 – 2019) – Assisted in a matter involving the results of a PCAOB inspection and collateral impacts on the company's accounting for a particular issue.
- Financial Services Industry (2012) - Assisted an EVP and Commercial Loan Officer in defense of alleged criminal and civil GAAP violations, and asset misappropriation. Issues included analyzing the work of the auditors on various issues.
- China-Based Entity (2011) - Assisted in the evaluation of local audit work related to a Chinese manufacturing and distribution company that became an SEC registrant through a reverse merger. Issues included assessment of the nature and extent of audit procedures performed by both the principal auditor and the local audit team.
- Pharmaceutical Industry (2010 - 2012) - Assisted an international Big 4 audit partner in a PCAOB defense matter. Issues included revenue recognition, accounts receivable reserves, and multi-location audit procedures. Mike's team provided expert testimony and on-site support during the PCAOB hearing, and support through the appeals process.

Accounting Disputes and Litigation (Consulting)

- Technology Industry (2022) – Assisted in a litigation matter involving GAAP issues related to intangible assets and deposit accounting.
- Technology Industry (2019 - 2020) – Assisted in a litigation matter involving GAAP revenue recognition under ASC 605 and ASC 606. Issues include alleged channel stuffing, and GAAP and SEC reporting for business combinations.
- Manufacturing Industry (2019 - 2020) – Assisted on a matter involving GAAP and SEC reporting issues related to asbestos liabilities. Work includes analysis of GAAP and SEC accounting and disclosures for asbestos liabilities under ASC 450.
- Entertainment Industry (2019) – Assisted in presenting information to the SEC in a non-contentious process regarding the impact of the new GAAP standard for leases on certain industry issues.
- Oil & Gas Industry (2010 - 2012) - Assisted in a complex litigation matter involving GAAP and SEC reporting issues under ASC 450. Issues included environmental remediation and toxic tort liabilities, internal controls and processes, GAAP and MD&A disclosures, SEC S-1 registration statement issues, and analyzing the work of the auditors. Mike's team supported the filing of an extensive expert report and on-site support during a U.S. Bankruptcy Court trial.

Forensic Investigations

- Confidential Industry (2022) – Assisting a special committee in an independent forensic investigation involving a range of accounting and reporting issues.
- Manufacturing Industry (2022) – Assisted an audit committee in an independent forensic investigation involving revenue recognition, asset impairment, and cross-border transaction analyses. Work included significant interface with and presentations to the company's independent auditors.
- Technology Industry (2021) – Assisted an audit committee in an independent forensic investigation involving alleged related party transactions. Work included analysis of business transactions involving multiple parties.
- Transportation Industry (2020) – Assisted management in an independent forensic investigation involving potential misappropriation and use of corporate assets. Work Included forensic analysis of corporate credit card charges.
- Manufacturing Industry (2020) – Assisted management in an independent forensic investigation involving GAAP revenue recognition for long-term contracts, and various other financial reporting issues.
- Technology Industry (2019 - 2020) – Assisted management in an independent forensic investigation involving GAAP, SEC reporting, and misappropriation issues. Issues included revenue recognition, prerequisite disclosures,

misappropriation and embezzlement, and analyzing the work of the auditors. The investigation reported findings to the SEC, DOJ, and NYSE.

- Oil & Gas Industry (2013 - 2014) – Led a matter involving potential violations of the FCPA and anti-money laundering issues. Issues included forensic analysis of funds flow through multiple entities, transaction tracing, identification of potential payments in violation of the FCPA, and analyzing indicia of money laundering.
- Manufacturing Industry (2012 - 2014) – Led a matter involving potential violations of the FCPA. Issues included analysis of several cross-border contracts, identification of potential payments in violation of the FCPA, and forensic analysis of funds flow through various entities and third parties.
- Specialty Retailing Industry (2004 - 2006) - Assisted a Special Committee of the BOD in an independent forensic investigation involving GAAP and SEC reporting issues. Issues included revenue recognition, business combinations, goodwill impairment, accrued liabilities, incentive compensation accruals, and reporting of business metrics. The investigation supported a financial statement restatement, and reported findings to external auditors, the SEC and DOJ.

Ponzi Schemes, Investment Schemes, and Market Manipulation Matters (Consulting)

- Market Manipulation Matter (2018 - 2019) - Assisted in the defense of SEC allegations of market manipulation by an individual. Issues included analysis of trading patterns across and within various trading days.
- Market Manipulation Matter (2018) – Assisted in the defense of SEC allegations against a top management individual for alleged participation in various pump-and-dump schemes. Issues included analysis of trading patterns in various securities, and analysis of connections between trading patterns and significant events.
- Hedge Fund Industry (2012 - 2014) – Assisted in a matter involving the investigation of a hedge fund group. Issues included analysis of historical subscriptions, redemptions, and other transactions through a variety of entities to determine whether Ponzi-type payments or other inappropriate transactions existed.
- Oil & Gas Industry (2012 - 2013) - Assisted in a matter regarding allegations by a bankruptcy trustee that a joint-venture participant was aware that its JV partner was perpetrating a Ponzi-scheme. Issues included analysis of funds flows through numerous entities, rebuttal of opposing expert reports, and supporting the preparation of an expert report.
- Hedge Fund Industry (2009 - 2012) - Assisted a feeder/hedge fund group and its founder regarding investments it had with Bernard L. Madoff Investment Securities LLC. Issues included performing forensic accounting, damages, transactional, and reporting analyses regarding the Madoff Ponzi-scheme, and support during arbitration hearings.
- Financial Services Industry (2009 - 2010) - Assisted in a matter involving an international financial institution, analyzing allegations of accounting and financial reporting fraud, and allegations that the institution was a Ponzi-scheme.

Expert Testimony Matters (matters not included above)

- Confidential Litigation Matter, Superior Court of New Jersey Law Division: Union County (Deposition Testimony, Expert Report) (SEC disclosures and materiality) (2020 - 2021).
- Adam Neumann and We Holdings LLC v. SoftBank Group Corp. and SoftBank Vision Fund (AIV M1) L.P. (“WeWork Litigation”), In the Court of Chancery of the State of Delaware (Consolidated C.A. No. 2020-0258-AGB) (Deposition Testimony, 2 Expert Reports) (Contingent liabilities under ASC 450, lease liabilities under ASC 842, and SEC and GAAP materiality) (2020 – 2021).
- Ionis Pharmaceuticals, Inc. v. Alnylam Pharmaceuticals, Inc., American Arbitration Association (AAA Case Number 01-18-0004-0990) (Deposition Testimony, Expert Report) (GAAP revenue recognition under ASC 606 and SEC disclosures) (2020).
- In re Signet Jewelers Limited Securities Litigation, United States District Court for the Southern District of New York (No.1:16-CV-06728-JMF) (Deposition Testimony, Expert Report) (GAAP loan loss reserves on credit card loan portfolio) (2019).

- Coface Collections North America, Inc. v. William J. Newton, United States District Court for the District of Delaware (No. 11-00052 LPS) (Deposition Testimony, Expert Report) (Intellectual property damages - trade secrets) (2011).
- Aurum STS Aggressive Trading LLC v. Societe Generale, et al, FINRA Dispute Resolution (FINRA Arbitration Number 09-3598) (Hearing Testimony, Expert Report) (Breach of contract damages - hedge fund derivative financial instrument) (2011).
- Image API, Inc. v. Maximus, Inc., American Arbitration Association (No. 16 103 Y 00223 08) (Hearing Testimony, Expert Report) (Breach of contract damages - consulting industry) (2009).
- Freedom Card, Inc. and Urban Television Network, Inc. v. J.P. Morgan Chase & Co., United States District Court for the District of Delaware (No. 03-217 KAJ) (Deposition Testimony, Expert Report) (Intellectual property damages - trademarks) (2004).
- Medical Broadcasting Company v. William C. Flaiz and i-FRONTIER Corp., United States District Court for the Eastern District of Pennsylvania (C.A. No. 02-8554 HB) (Trial Testimony, 3 Expert Reports) (Intellectual property damages - trade secrets) (2003).
- RSR Corporation, et al. v. AIU Insurance Co., et al., District Court of Harrison County, Texas (C.A. No. 93-0127) (Deposition Testimony) (Insurance claim - GAAP issues) (2003).
- Road Runners Transportation Corporation v. Atlantic of New York, Inc., et al., United States District Court for the Eastern District of Virginia (No. 3:96:CV184) (Deposition Testimony) (Breach of contract damages - transportation industry) (1996).

Other Expert Filings (matters not included above)

- Confidential Industry (2022) – Assisting in a PCAOB defense matter on behalf of an individual auditor involving credit loss issues. Mike submitted an expert declaration to the PCAOB addressing the relevant issues.
- Confidential Industry (2022) – Assisting in a PCAOB defense matter on behalf of an individual auditor involving auditor independence issues. Mike submitted an expert declaration to the PCAOB addressing the relevant issues.
- Confidential Industry (2021) – Assisting in an SEC defense matter on behalf of an individual respondent involving GAAP revenue recognition issues under ASC 605 and ASC 606. Mike submitted an expert report addressing the relevant issues as part of a Wells submission submitted to the SEC.
- Confidential Industry (2020) – Assisting in an insurance claim matter involving GAAP revenue recognition issues under ASC 606. Mike issued an expert report addressing the relevant issues.
- Confidential Industry (2019) – Assisting in a PCAOB defense matter involving alleged audit failures. Mike submitted an expert declaration to the PCAOB addressing the relevant issues.
- Manufacturing Industry (2022) – Assisted in an SEC defense matter on behalf of two individual auditors involving revenue recognition, materiality, internal controls over financial reporting, and disclosures. Mike submitted three expert reports addressing the relevant issues as part of white paper and Wells submissions submitted to the SEC. The SEC subsequently did not allege any violations against one of the individual auditors.
- Retail Food Industry (2022) – Assisted in an SEC defense matter on behalf of an engagement quality review partner involving related party disclosures. Mike submitted an expert report addressing the relevant issues as part of a Wells submission submitted to the SEC. The SEC subsequently closed its investigation of the partner.
- Licensing/Brand Industry (2021-2022) – Assisted in an SEC defense matter on behalf of an individual auditor involving asset impairment issues. Mike submitted an expert report addressing the relevant issues as part of a Wells submissions submitted to the SEC.
- Media Industry (2021 - 2022) – Assisted in a PCAOB defense matter on behalf of an individual auditor involving multiple asset impairment issues. Mike submitted an expert declaration to the PCAOB addressing the relevant issues. The PCAOB subsequently closed the investigation.

- [Technology Industry \(2021-2022\)](#) – Assisted in a litigation matter involving GAAP revenue recognition under ASC 605 and ASC 606, and business combinations. Mike submitted an expert report addressing GAAP and SEC revenue recognition accounting and disclosure rules, SEC rules regarding the presentation of pro forma financial information in a business combination, and other GAAP and SEC business combination disclosure requirements.

Presentations, Publications, Academic and Professional Affiliations

Presentations

- [Securities Docket Securities Enforcement Forum 2022](#) – panelist *“SPACs, ESG, Cybersecurity and More: The SEC’s Active Rulemaking Agenda and its Impact on Issuers and Regulated Entities”* (2022).
- [AICPA Forensic & Valuation Services Section](#), webinar panelist *“SEC Enforcement Update”* (2022).
- [Securities Docket Securities Enforcement Forum West 2022](#) – panelist *“SPACs, Climate and ESG, and Emerging Enforcement Priorities”* (2022).
- [The New York State Society of CPAs SEC Committee webinar](#), panelist presenting on SEC and PCAOB enforcement developments and trends (2022).
- [Seyfarth & Willis Towers Watson webinar](#), panelist *“The Chairman Gary Gensler Administration – What to Expect Now and Tomorrow”* (2021).
- [Baruch College 15th Annual Audit Conference](#), panelist *“Litigation and Enforcement Update”* (2020).
- [Guest Lecturer – Georgetown University, Accounting and MBA programs](#), presentations regarding SEC enforcement issues and forensic accounting litigation and investigations (2019 - 2022).
- [The Knowledge Group](#), panelist *“How to Effectively Deal with the SEC’s Financial Fraud Enforcement Probes: Practical Guide in 2019”* (2019).
- [Northwestern Pritzker School of Law: 45th Annual Securities Regulation Institute](#), panelist *“What’s New in SEC Enforcement”* (2018).
- [AICPA Conference on SEC and PCAOB Developments](#), panelist *“SEC Enforcement Update”* (2014, 2015, 2016, 2017).
- [American Law Institute: Accountants Liability Conference](#), panelist *“Auditing and Accounting Issues and Substantive Defense Strategies in SEC and PCAOB Proceedings”* (2015, 2016, 2017).
- [Baruch College Annual Financial Reporting Conference](#), panelist *“Current Developments at the SEC”* (2014, 2015, 2016, 2017).
- [Practicing Law Institute: The SEC Speaks](#), panelist *“Accounting”* (2015, 2016, 2017).
- [Colorado Bar Association: 49th Annual Rocky Mountain Securities Conference](#), panelist *“Accounting and Audit Issues: Hot Topics and Important Updates”* (2017).
- [Practicing Law Institute 33rd Annual SEC Reporting and FASB Forum](#), panelist *“Government Enforcement Priorities: What’s New, What’s Hot and What’s Not”* (2017).
- [University of Texas School of Law: Government Enforcement Institute](#), panelist *“Financial Fraud Enforcement: Public Companies, the SEC and the DOJ”* (2017).
- [Financial Executives Institute: Current Financial Reporting Issues Conference](#), panelist *“Update from the SEC Division of Corporation Finance and Division of Enforcement”* (2015, 2016).
- [National Association of Corporate Directors Philadelphia Chapter](#), panelist *“Corporate Investigations”* (2016).
- [PCAOB International Institute on Audit Regulation](#), panelist on SEC Update panel (2016).
- [University of California Irvine: The UCI Audit Committee Summit](#), panelist *“SEC Enforcement – Recent Developments Impacting Audit Committee Members”* (2016).
- [CPE Inc](#), panelist on SEC Update panel (2015).
- [DC Bar Association, Corporation Finance and Securities Law Section](#), panelist *“Financial Fraud – A View from the Office of the Chief Accountant of the SEC’s Division of Enforcement”* (2015).

- AICPA National Conference on Banks and Savings Institutions, panelist on SEC Update panel (2014).
- USC Leventhal School of Accounting: SEC and Financial Reporting Institute Conference, panelist "Current Accounting and Financial Reporting Practice Issues" (2014).
- University of Texas School of Law: Government Enforcement Institute, panelist "Accounting Fraud: The SEC's New Game Plan" (2014).
- ABA National Institute on White Collar Crime, panelist "Securities Fraud: What's Happening Post-Indictment?" (2013).
- Guest Lecturer – Georgetown University, Accounting and MBA programs, case studies on *Accounting Litigation and Investigations* (2006 - 2013).
- Guest Lecturer - Georgetown University Law School, presentation on *Forensic Investigation of Potential Violations of the Foreign Corrupt Practices Act* (2013).
- Federal Circuit Bar Association, "Expert Witness Examinations - Deposition and Trial," damages expert in mock-expert program (2012).
- ABA Criminal Justice Section - National Institute on Securities Fraud, panelist "Dodd Frank's New Tools for the SEC Toolbox" (2011).
- National Association of Corporate Directors, moderator "What to Do When the Company Stumbles" (2011).
- ABA Criminal Justice Section – National Institute on Securities Fraud, panelist "The Globalization of the Federal Securities Laws" (2008).
- Guest Lecturer - University of Virginia Accounting program, case study on *Accounting Litigation and Investigations* (2008).

Publications Authored

- Credibility International LLC Study, "SEC and PCAOB Accounting and Auditing Enforcement – Observations, Analysis & Insights" July 2021 (covering matters filed in January – December 2020).
- Credibility International LLC Study, "SEC and PCAOB Accounting and Auditing Enforcement – Observations, Analysis & Insights" July 2020 (covering matters filed in July – December 2019).
- Law360, co-authored article "SEC Financial Accounting and Disclosure in COVID-19's Wake" May 2020.
- Corporate Disputes Magazine, co-authored article "Forensic Accounting in Fraud Related Disputes" October-December 2013 issue.
- IP Litigator Magazine, co-authored article "Trends in Litigated and Nonlitigated Royalty Rates" January-February 2004 issue.

Academic and Professional Affiliations

- SEC Historical Society, member of the Board of Advisors, and member of a working group that supported the creation of a Historical Society gallery on the PCAOB (2018 – Present).
- Adjunct Professor – Georgetown University McDonough School of Business, devised and taught an MBA-level course on Forensic Accounting (2012 – 2013).