BRYAN A. FINLEY, CPA, CFF, CFE
PRINCIPAL
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CURRICULUM VITAE

SUMMARY OF PROFESSIONAL PRACTICE

Mr. Finley has provided services in the areas of forensic accounting, fraud examination and litigation support since 1990, with practices located in New York, London and Dallas. His areas of professional practice and areas of experience are summarized as follows

- Mr. Finley provides professional services as a forensic accountant, expert witness, arbitrator, and consultant to legal counsel for clients involved in complex civil litigation, corporate board and internal investigations, complex insurance claims, bankruptcies, and responses to actions by regulatory and investigative bodies.

- Mr. Finley advises on matters related to damages, loss claims, fraud, financial reporting, internal controls, antifraud programs and accounting issues, among others.

- Subject matters commonly addressed by Mr. Finley include partnership and investor disputes, breach of contract, fee disputes, tort, professional negligence, misappropriation, bribery, conflicts of interest, whistleblower allegations, probate/trust matters, vendor fraud, M&A post-transaction accounting disputes, antifraud programs, internal controls, loss of value, theft of trade secrets, lost profits, royalties, business interruption, environmental disasters and construction defects.

EDUCATION

Master in Professional Accounting, University of Texas at Austin, 1990

Bachelor of Business Administration, University of Texas at Austin, 1990

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants (AICPA)

Association of Certified Fraud Examiners (ACFE), Board Member, Dallas Chapter

ACCREDITATION

Certified Public Accountant, Texas, since 1992

Certified in Financial Forensics (by the AICPA), since 2009

Certified Fraud Examiner (by the ACFE), since 2011

PROFESSIONAL EMPLOYMENT HISTORY

Janik Forensics, PC (Dallas) April 2022-present

Ryan Fraud and Forensic Recovery LLC (Dallas) 2010-April 2022

BVA Group (Plano) 2009-2010

Deloitte Financial Advisory Services LLP (Dallas) 2001-2009

Lee and Allen Consulting Ltd (London) 1996-2001

Price Waterhouse LLP (New York) 1990-1996

PUBLICATIONS AND PRESENTATIONS

Mr. Finley presents to law firms, bar section meetings, clients, internal training programs, and professional associations. The following list includes all public presentations and published articles within the last 10 years:

- "Trust, But Verify – An Approach to Analyzing Trust & Estate Accountings", co-author of article and related Texas Continuing Legal Education and ACFE courses (2021-22)
- Business Fraud and Forensics (webinar, 2020-2021)
- Best Practices for Deposition and Expert Witnesses (webinar, 2020)
- M&A Post-Transaction Accounting Disputes (webinar, 2020 and prior)
- Ethical Considerations and Business Fraud (UTA – EMBA, 2014)
- Applications of Forensic Analytics (various law firms, 2013-2014)
- Ethics, 2012 (Ryan LLC new hire training)
- Forensic Accounting with a Twist (Texas State Tax Conference, 2011)
- Fraud Examination Course – Guest Lecture (UT Dallas, 2011)

EXPERT WITNESS TESTIMONY

- Designated damages expert for the plaintiff and testified at trial in a matter involving claims of breach of contract and tortious interference in trucking shipment contracts (Case No. 219-02738-2020; J.W. Logistics Operations, LLC v. Tempo Transportation LLC; In the District Court, 219th Judicial District, Collin County, Texas), 2021.

- Designated expert on behalf of the plaintiffs and testified in deposition in a dispute between shareholders in restaurant properties (Cause No. 2019-CI-20208, FRO's Group, LLC, Diana Garza, Individually and on Behalf of ISEI, LLC, and Blumen Lion, LLC, individually and on behalf of Fugu Springs, LLC v. Jesus A. Rodriguez Castro, individually and as managing member of ISEI, LLC, and in his capacity as president and managing member of Casbel, LLC, and Casbel, LLC, In the District Court, Bexar County, Texas 150th Judicial District), 2021.

- Designated damages expert in arbitration and testified in deposition for the respondent and counter-claimant in a profit-sharing dispute involving roofing and construction contracts (AAA Case No. 01-20-0004-8715; Standpoint Management, LLC f/k/a Disaster Consulting Services and Claims Advantage Network, LLC v. Inside-Out Roofing, Inc.), 2021.

- Designated damages expert for the plaintiff and testified in deposition in a matter involving claims of breach of, and tortious interference with, trucking shipment contracts (Case No. 3:20-cv-1104-K; C&K Trucking, LLC, and Kenyon Collins v. Ardent Mills, LLC; In the United States District Court for the Northern District of Texas, Dallas Division), 2021.

- Designated damages expert and testified in deposition for the defendant in a trademark infringement matter in the HVACR industry (Cause No. CIV-19-247-D; Packard, Inc. v. Wilspec Technologies, Inc.; in the United States District Court for the Western District of Oklahoma), 2020.

- Designated damages expert and testified in deposition for the plaintiff in a real estate partnership dispute (Cause No. 2017-45711; Timothy Burns v. Adams Lasalle Realty, LLC et al; in the District Court of 11th Judicial District, Harris County, Texas), 2020.

- Designated expert and testified in deposition and trial as an accounting expert for the plaintiff in a dispute over the termination of an aircraft lease. (Cause No. AU:09-CV-00409; Blue Gordon, C.V. vs. Quicksilver Jet Sales, Inc. et al; United States District Court for the Western District of Texas, Austin Division), 2010.

OTHER EXPERT WITNESS DESIGNATIONS

- Designated damages expert on behalf of the defendants in a real property lease dispute (Cause No. 2020-82615, JLH Sharpstown Property LLC v. Aviva Wholesale, Inc.; In the District Court of Harris County, Texas, 133rd Judicial District), 2022.

- Designated damages expert on behalf of the plaintiff in a matter involving allegations of improper property investment fund management (Cause No. DC-20-15967, Palazzo Holdings LLC, v. PASMAA GP Investment Fund, LLC, PASMAA GP Investment Fund Manager, LLC, Thakkar Development Group, LLC, Perfect Group Holdings LLC, Perfect Business Services, Inc., Saumil Thakkar, Poorvesh Thakkar, Mahesh Thakkar, Vaishali Thakkar, and Sam Sayani. In the District Court, 101st Judicial District, Dallas, Texas), 2021.

- Appointed expert for the plaintiff in a profit-sharing dispute between franchise restaurant owners (Cause No. 2021-DCV0765, Rick Alvarado v. Longhorn Pizza, Inc. and Brent Hamill, In the County Court at Law Number Six, El Paso County, Texas), 2021.

- Designated expert for the Plaintiffs in a personal injury matter, addressing alter ego indicia analysis of various Defendants (Cause No. 2017CI08566; Norma Iris Munoz, Individually and on behalf of Cesar S. Munoz, and as next friend of Mia Munoz and Eli Munoz, and Silvia Salazar, Plaintiffs and Gary Parson, Plaintiff v. The Rowland Group, W.W. Rowland Trucking, Co., Inc, WWinners Container Services, Inc., Intermodal Data Systems, Inc., Flexi-Van Leasing, Inc., Urbino Ramirez, Jose Juan Hernandez, Consolidated Chassis Management, LLC, W.W. Rowland Investment Co., Inc., Securitas Security Services USA, Inc., Brandon Smith, William Rowland, ERO Enterprises, Inc., Bridge Chassis Supply LLC, "K" Line America, Inc., and Ruben Hernandez; In the District Court, 438th Judicial District, Bexar County, Texas), 2021.

- Designated damages expert for the defendants in a matter involving alleged defective manufacturing equipment (Civil Action No. 4:20-cv-00560-O; MCR Tools, LLC v. DMG Mori USA, Inc. and Ellison Technologies, Inc.; in The United States District Court for the Northern District of Texas), 2021.

- Designated damages expert for the defendant in a dispute between shareholders in a surgical facility (Cause No. DC-17-04492; Yaron Lohr and Medstar Alliance L.L.C. v. Haroon Rasheed, et al, in the District Court 95th Judicial District, Dallas County, Texas), 2020.

- Designated damages expert for the plaintiff in a trustee matter (Cause No. 2008-0002047-2-C; Thomas Neal Gillis, Jr. v. Stephen Head, as the Executor of the Estate of Barton Head, Deceased and Patricia Leggett, individually and as co-trustee of the Leggett Family Trust U/A/D 9/19/03 in the Probate Court No. 2, Tarrant County, Texas), 2019.

OTHER EXPERT WITNESS DESIGNATIONS (CONTINUED)

- Designated damages expert for the plaintiff in a construction defect matter (Cause No. DC-16-14012; Alta Design District, L.P. v. Design District Builders, LLC et al; in the 162nd Judicial District Court of Dallas County, Texas), 2019.

- Designated damages expert in arbitration for a Third-Party Respondent in a construction defect matter (AAA Case No. 01-18-001-8224; Gateway Cityville, Inc., Claimant, v. Rampart Construction Company, L.P., Respondent/Third-Party Claimant, v. Delvin D. Dupuy, Hull Associates-North, L.P., Panel Truss of Longview, Inc., Advanced Concrete Surfaces, Ltd. n/k/a Advanced Concrete Surfaces, LLC, J&R Landmark Construction Corp., and The George D. Alan Company, Third-Party Respondents), 2019.

- Designated damages expert for the plaintiff in a contract fee dispute (Cause No. DC-16-06043; F.O. Newco, LLC v. Vision2Systems, LLC; in the 101st Judicial District Court of Dallas County, Texas), 2017.

- Designated damages expert for a third-party defendant in a construction defect matter. (Cause No. 2010-5565; Memorial Hermann Hospital System, et al; v Anslow-Bryant Construction, Ltd. et al; in the 55th Judicial District Court of Harris County, Texas), 2014.

- Designated damages expert for the defendant in a construction defect matter. (Cause number 2011-6751; Ascend Performance Materials, LLC vs. F. W. Walton, Inc.; in the 334th Judicial District Court of Harris County, Texas), 2013.

Note: the above-listed matters are subject to Confidentiality Orders, Protective Orders, Confidentiality Agreements, or similar arrangements.

HIGHLIGHTS OF PROFESSIONAL EXPERIENCE

- Examined the overstatement of inventory and earnings by over $10 million of a jewelry store chain, reporting findings to the Board of Directors and SEC.
- Examined the attempted misappropriation of over $1 million by an employee of an investment management company, reporting to the FBI.
- Analyzed patient billing, payer receipts, and accounts receivable as part of a false claims act investigation into alleged overbilling for prescription medications.
- Analyzed accounting and business documentation of various claimants with business interruption claims resulting from the Deepwater Horizon accident in the Gulf of Mexico.
- Independent neutral arbitrator or consultant in purchase price disputes in private arbitrations, including earn-out agreement and closing balance sheet issues.

HIGHLIGHTS OF PROFESSIONAL EXPERIENCE (CONTINUED)

- Consulted on several matters involving the alleged overpayment for a business as a result of the reliance by the purchaser on allegedly inaccurate representations and warranties.
- Analyzed construction in progress, financial reporting and records in a litigation involving construction bond claims.
- Quantified damages in intellectual property matters, including patent, copyright, and trademark/trade dress matters, assessing infringing and convoyed sales, lost sales, price erosion, cost analysis, lost profits, and reasonable royalties.
- Identified misleading financial reports, inappropriate accounting, diversion of property sales proceeds and improper partnership distributions relating to a real estate partnership.
- Provided analysis of fiduciary accountings, bank account and investment activity in various estate and probate matters.
- Analyzed backdated stock option grants at a software company in a matter spanning 13 years and including 19 corporate acquisitions.
- Provided damages analysis to a client in arbitration over the sale of oil exploration and production assets in South America.
- Performed an examination into alleged corruption in the purchasing function of a Mexico-based subsidiary of a US-based food company.
- Prepared an analysis of the impact on the earnings and net assets of a bank due to unauthorized activity by a rogue options trader.
- Analyzed financial activity over a 10-year period of a company accused of operating a Ponzi scheme.
- Participated in various “high-risk” public company financial statement audits as a fraud specialist, assisting in the planning phases of the audits and evaluating internal and board investigations.
- Developed and tested antifraud programs and controls for various SEC registrants as part of Sarbanes-Oxley compliance programs.
- Performed financial fact-finding and analysis for the administrators of an insolvent United Kingdom-based publishing company, including asset searches, cash tracing, preference payments, and prepackaged bankruptcy.
- Performed analysis of detailed financial records and plans of reorganization for various trustees, debtors and creditor committees.