

## ◆Related Experiences (continued)

### ***Daylight Forensic & Advisory; New York, NY***

#### ***Senior Associate***

***April 2009 – February 2010***

Managed a team that provided investigative and litigation support services to attorneys and corporate managers on matters involving accounting irregularities, business disputes and fraudulent actions. Dealt extensively with investigations relating to revenue recognition and mortgage fraud.

#### ***Examples of Work Performed:***

- Residential Mortgage Loan Fraud
  - Led an investigation into the residential mortgage lending practices of a financial institution, to assist them in replying to the requests and demands of the Federal Reserve Board ("FRB"). Duties included overseeing a team of twelve, conducting a mortgage loan file review of over five hundred loan files, examining the accounting for the mortgages and assessing the internal controls over the processes at the bank.
- Corporate Investigation
  - Led an international forensic audit investigation of a publicly traded medical device manufacturer. Provided technical advice and consultation to attorneys regarding the application of GAAP to various areas of the company's financial statements. Planned and performed audit procedures and internal control testing. Prepared written interrogatories for personnel, as well as a final written report

### ***Omnicom Group, Inc.; New York, NY***

#### ***Senior Internal Auditor***

***July 2007 – April 2009***

Performed reviews and investigations of the holding group's agencies, as directed by the audit committee. Led internal investigations of employee misconduct, as well as financial and internal control reviews of the companies. Created project workplans, evaluated agency issues, conducted interviews with management, performed test work if necessary, and prepared reports of findings.

#### ***Examples of Work Performed:***

- Employee Theft & Misappropriation of Assets
  - Travel & Expense Reimbursements
  - Procurement Schemes, such as Invoice Falsification
  - Inventory Fraud
- Financial Statement Misstatement
  - Revenue Recognition
  - Incorrect application of accounting standards
- Sarbanes Oxley 404 ("Sox") Testing

### ***PricewaterhouseCoopers, LLP; New York, NY***

#### ***Senior Associate – Dispute Analysis and Investigative Services***

***April 2005 – July 2007***

Led a variety of engagements including corporate investigations, royalty audits and assistance with Sarbanes Oxley 404 related activities.

#### ***Examples of Work Performed:***

- Sarbanes Oxley 404 Services
  - Assisted in the execution of internal management's 2005 & 2006 Sarbanes-Oxley 404 compliance efforts for FannieMae. Specifically responsible for one business unit, in working with management to create a strategy which would effectively and efficiently meet all SOX standards, as well as the external auditor's requirements. Acted as the team lead in executing the strategy across the business unit, ensuring all controls were adequately documented and tested. Throughout the project, acted as the main liaison with the business unit leaders, corporate management and the external auditors.