

## Bryan A. Roach, CPA

Consultant

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## Curriculum Vitae

Bryan Roach is a Consultant at Credibility International with two years of experience providing consulting services for companies, government entities, and legal counsel across a range of industries including communication services, metals and mining, transportation, and financial institutions. Bryan's experience involves breach of contract disputes, investment arbitration matters, and regulatory proceedings. He has consulted on damages analyses involving complex contract disputes and valuations. Bryan also has experience in assisting with internal investigations of financial institutions. He holds a Master of Science in Accountancy from the University of Notre Dame and a Bachelor of Science in Accountancy from the Brigham Young University - Idaho. Bryan is a Certified Public Accountant and fluent in Spanish.

## Professional Experience

Prior to joining Credibility International, Bryan provided similar accounting and financial advisory services for high-net-worth individuals as an Intern for Luttrell Wegis LLP (2018) and performed various accounting functions for the city of Indianapolis, Indiana as an Intern for the City Controller's Office (2016, 2017).

## Consulting Engagement Experience

Representative examples of Bryan's engagement experience include:

### Disputes

- Latin American Mining Arbitration; Expropriation; ICSID. Assisted in the preparation of an expert report on damages resulting from expropriation of a limestone quarry. Work on this matter involved developing a discounted cashflow model to assess the value of the investment.
- European Renewable Energy Arbitration; Fair and Equitable Treatment; ICSID. Assisted in the preparation of two expert reports on damages resulting from a breach of contract dispute involving changes in tariff regulations relating to solar generation plants. Work on this matter involved analyzing industry research as well as developing a discounted cash flow model to assess the damages resulting from the alleged breach.
- South American Renewable Energy Arbitration; Breach of Contract; ICSID. Assisted in the preparation of an expert report on damages resulting from a breach of contract involving a cost claim relating to the construction and operation of six renewable energy plants. Work on this matter involved analyzing the damages calculation produced by the Claimant to assess the validity of the calculations in relation to the alleged breach.
- European Renewable Energy Arbitration; Fair and Equitable Treatment and Expropriation; PCA. Assisted in the preparation of two expert reports on damage resulting from a breach of contract dispute involving wind generation. Work on this matter involved analyzing the relevant costs related to the construction of the wind generation plants.
- South American Infrastructure Arbitration; Concession Contract; Ad hoc arbitration under UNCITRAL Rules. Assisted in the preparation of an expert report on damages involving a concession contract relating to toll roads and toll collections in Lima, Peru. Work on this matter involved analyzing the damages calculations produced by Claimant to assess the validity of the calculations and also assisting the testifying expert during the hearing.

**Financial Investigations, Fraud & Forensic Accounting**

- Investment Firm (2020). Assisted in an SEC defense matter related to accounting for and disclosure of certain non-GAAP financial measures. Work on this matter included analyzing the reported NGM results and disclosures and assisting in the preparation of multiple presentations to the SEC staff.
- Communications Industry (2019 - 2020). Assisted in an SEC defense matter related to the disclosure of various business metrics. Work on this matter included analyzing disclosure requirements and assisting in the preparation of a presentation to the SEC. The SEC subsequently closed the investigation.

**Education, Professional Certifications, and Languages**

- Master of Science in Accountancy, University of Notre Dame, Notre Dame, IN, May 2019
- Bachelor of Science in Accountancy, Brigham Young University - Idaho, Rexburg, ID, April 2018
- Certified Public Accountant 2020, licensed in Virginia
- Fluent in Spanish

**Publications**

- Contributor, Credibility International LLC Study, "SEC and PCAOB Accounting and Auditing Enforcement – Observations, Analysis & Insights" July 2020