

Andrew J. Dillon, CPA, CFE

Manager

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Curriculum Vitae

Andrew is a Manager at Credibility International with over ten years of experience providing accounting and financial advisory services. Andrew has quantified damages in disputes, performed valuations in multiple industries, and investigated potential fraud, corruption, and embezzlement. He holds a Bachelor of Business Administration in Accountancy from the University of Notre Dame. Andrew is a Certified Public Accountant and a Certified Fraud Examiner.

Professional Experience

Prior to joining Credibility International in 2015, Andrew provided forensic accounting and financial advisory services with Invotex Group from 2010 to 2014 and Stout from 2014 to 2015. Andrew's primary focus has been disputes, valuations, and forensic accounting matters.

Testimonial Experience

Andrew has testified or submitted expert testimony primarily relating to damages, economics and financial issues in the following matters:

- Government Contractor (2017), Breach of Contract. Filed expert report on alleged losses suffered by Plaintiff. Dispute related to outstanding invoices and payments between a prime- and sub-contractor for the U.S. military in Afghanistan. Economic losses include amounts outstanding between the parties. (Engaged by Plaintiff)

Consulting Engagement Experience

Representative examples of Andrew's engagement experience include:

Disputes

- Banking and Insurance Industries, Litigation; Breach of Fiduciary Duty, Unjust Enrichment, Fraudulent Conveyance. Assisted in the preparation of an expert report in a breach of fiduciary duty dispute involving the failure of an insurer and reinsurance company. Analyses included assessments of the financial benefits received by parties to the litigation and the conduct of certain executives.
- Manufacturing Industry involving Egyptian and Chinese Parties, Arbitration; Breach of Contract. Assisted in the preparation of expert reports on alleged economic losses suffered by Claimant and Respondents' counterclaim losses. Dispute was related to the distribution of home appliances in Egypt. Economic losses include direct losses, lost profits and reputational harm.
- South American Construction Industry, Arbitration; Breach of Contract. Assisted in the preparation of expert reports and testimony in a dispute related to labor escalation and cost overruns of a major construction project. Conducted financial analysis of losses related to cost overruns and detailed descriptions of evaluation issues.
- South American Concession Industry, Arbitration; Breach of Contract. Assisted in preparation of expert reports in a breach of contract matter related to the concession contract for toll roads and toll collections in Lima, Peru. Analyzed cost and traffic estimates related to toll road operations in Peru.

Disputes (Continued)

- Insurance Industry, Litigation; Breach of Contract, Breach of Fiduciary Duty, Fraud in the Inducement, Gross Negligence. Analyzed investments and assisted in the preparation of an expert report in a breach of contract and fraud dispute involving the management of an insurers' assets related to the collapse of hedge funds and related party reinsurers.
- South American Construction Industry, Arbitration; Breach of Contract. Assisted in the preparation of expert reports and testimony in a dispute involving concrete cost overruns in the construction project. Conducted financial analysis of losses related to cost overruns and damages related to these costs.
- European Entertainment Industry, Arbitration; Expropriation. Assisted in the preparation of expert reports and testimony in a dispute involving the gambling industry in Europe. Conducted analysis of damages and various financial metrics and detailed description of valuation issues.
- South American Construction Industry, Arbitration; Breach of Contract. Assisted in the preparation of expert reports for a dispute involving letters of credit associated with advances for construction. Performed financial analysis of commitments and potential impact on business.
- Software Industry, Litigation; Breach of Contract, Tortious Interference, Breach of Fiduciary Duty, Interference with Economic Relations and Misappropriation of Trade Secrets. Assisted in the preparation of an expert report in a breach of contract and breach of fiduciary duties dispute involving the development of software for food delivery. Quantified costs of the development of trade secrets.
- Asian Banking Industry, Arbitration; Breach of Contract. Assisted in the preparation of an expert report for a dispute involving a failed bank. Performed financial tracing of flow of bank funds, review of bankruptcy reports, calculation of loss and detailed description of valuation issues.
- South American Construction Industry, Arbitration; Breach of Contract. Assisted in the preparation of an expert report for a dispute involving the excavation cost overruns in the construction project. Performed financial analysis of losses related to cost overruns, assisted in drafting expert report.
- Banking and Insurance Industries, Litigation; Breach of Contract, Negligence and Misrepresentation. Assisted in the preparation of expert report and testimony on a breach of contract dispute involving a bank trustee relationship in the healthcare industry. Reviewed financials of a reinsurance company in receivership and analyzed collateral held in a bank trust account.
- Port Operations Matter, Arbitration; Expropriation. Assisted in the preparation of an expert report for a dispute related to a port in India. Reviewed financials and analyzed historical port operations for damages calculations.
- European Entertainment Industry, Arbitration; Expropriation. Assisted in the preparation of expert reports and testimony in a dispute involving the European gambling industry. Assisted valuing entities utilizing multiple valuation approaches, performing various quantitative metrics and detailed description of valuation issues.
- Telecommunications Industry, Litigation; Breach of Contract. Assisted in the preparation of an expert report and calculated damages related to bidding on wireless spectrum in an Eastern European telecommunications market.
- Real Estate Industry, Litigation; Breach of Contract. Performed lost profits analysis in a dispute between shareholders of a real estate company.

Financial Investigations, Fraud & Forensic Accounting

- Transportation Industry. Assisting management in an independent forensic investigation involving potential misappropriation and use of corporate assets. Work Includes forensic analysis of corporate credit card charges.
- Defense Industry. Assisted in a defense matter involving potential bribery issues. Work included preparing an ability to pay analyses and business projections, and assisting in drafting presentations to the DOJ.
- Transportation Industry. Assisted in a DOJ defense matter involving potential violations of the FCPA. Work included preparing an ability to pay analyses, and assisting in drafting presentations to the DOJ.
- Transportation Industry. Reviewed delivery data of a parcel delivery company for potential fraud regarding failure to meet contractual obligations.
- Insurance Industry. Analyzed and summarized Medicare and Medicaid data from healthcare providers for up-coding and unbundling abuses.
- Medical Industry. Investigated payments made by a medical device manufacturer to hospitals and doctors for anti-kickback violations.
- Real Estate Industry. Analyzed corporate expenditures for potential embezzlement in a shareholder dispute.
- Defense Industry. Assisted in civil claims in a matter involving potential bribery issues. Work included preparing an ability to pay analyses.
- Financial Industry. Assisted in the investigation of a Ponzi scheme by a business providing financing and factoring services.
- Financial Industry. Participated in an investigation of embezzlement and fraud by an executive of a major mortgage company.
- Settlement Calculation. Calculated settlements for a victim compensation fund related to a major terrorist attack.

Valuation

- Real Estate Industry. Performed the valuation of a real estate company for gift tax purposes.
- Professional Services Industry. Assisted management of a professional services firm in valuing ownership of the firm.

Education and Professional Certifications

- Bachelor of Business Administration, Accountancy and History, University of Notre Dame, 2010
- Certified Public Accountant – Washington, DC, 2017
- Certified Fraud Examiner, 2017