

Matthew D. Lupo, CPA

Senior Consultant

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Curriculum Vitae

Matt is a Senior Consultant at Credibility International providing consulting services for companies, government entities, and legal counsel on a variety of issues involving disputes in arbitration and litigation matters as well as financial investigations. Matt's experience involves investment arbitration matters, regulatory proceedings and forensic accounting investigations. He has consulted on damages analyses involving complex contract disputes, valuations and investigations. He holds a Bachelor of Business Administration in Accountancy and Economics from the University of Notre Dame. Matt is a Certified Public Accountant.

Professional Experience

Prior to joining Credibility International, Matt provided similar valuation services as an intern at Vitalize Venture Group (2017).

Consulting Engagement Experience

Representative examples of Matt's engagement experience include:

Disputes

- Central Asian Textile Arbitration; Expropriation, ICSID. Assisted in the preparation of an expert report relating to financial issues and damages involving textile factories in Central Asia. Work on this matter included developing a discounted cash flow model to quantify Claimants' losses.
- Central Europe Renewables Arbitration; Fair and Equitable Treatment and Expropriation, PCA. Assisted in the preparation of expert reports and testimony on damages involving wind generation in Central Europe. Work on this matter included analyzing capital contributions, dividend payments and ownership structures.
- Central America Construction Arbitration; Breach of Contract, ICC. Assisted in the preparation of expert reports on damages involving labor cost overruns for construction in Central America. Work on this matter included developing a discounted cash flow model to quantify Claimants' losses.
- Central America Construction Arbitration; Breach of Contract, ICC. Assisted in the preparation of expert reports on damages involving materials cost overruns for construction in Central America. Work on this matter included developing a discounted cash flow model to quantify Claimants' losses.

Financial Investigations, Fraud & Forensic Accounting

- Specialty Products Industry (2021). Assisted in a defense matter related to GAAP revenue recognition and SEC disclosures. Work on this matter included analysis of company sales data and practices.
- Professional Services Industry (2021). Assisted in an accounting consultation related to SEC disclosures. Work on this matter included analysis of comparable company financial disclosures and non-GAAP reconciliations.

Financial Investigations, Fraud & Forensic Accounting (Continued)

- FinTech Industry (2021). Assisted in an audit committee investigation related to SEC disclosures. Work on this matter included analysis of transaction and KYC data.
- Specialty Products Industry (2020). Assisted in a defense matter related to GAAP revenue recognition and SEC disclosures. Work on this matter included analysis of comparable company financial disclosures.
- Manufacturing Industry (2020). Assisted in a defense matter related to GAAP revenue recognition and SEC disclosures. Work on this matter included review of internal revenue recognition documents and procedures and assisting in the preparation of a presentation to the SEC.
- Transportation Industry (2020). Assisted management in an independent forensic investigation involving potential misappropriation and use of corporate assets. Work on this matter included forensic analysis of corporate credit card charges.
- Technology Industry (2019 - 2020). Assisted on a litigation matter involving GAAP revenue recognition under ASC 605 and ASC 606. Issues included alleged channel stuffing, and GAAP and SEC reporting for business combinations. Work on this matter included analysis of company inventory levels and sales practices.

Education and Professional Certifications

- Bachelor of Business Administration, Accountancy and Economics, University of Notre Dame, Notre Dame, IN. 2019.
- Certified Public Accountant, 2020. Licensed in Washington, DC.