

Joseph D. Berry

Senior Consultant

1701 Pennsylvania Ave NW, Suite 200

Washington, D.C. 20006 USA

jberry@credibilityinternational.com



Curriculum Vitae

Joe is a Senior Consultant at Credibility International with experience in disputes and forensic accounting investigations. Joe provides consulting services for companies, government entities, and law firms across a range of industries including industrial manufacturing, construction, retail, commercial real estate, technology, insurance, and banking/financial institutions. He has assisted in the preparation of valuation models, quantification of financial damages, analyses of corrupt and fraudulent practices, and preparation of expert testimony. In addition to Joe's work at Credibility International, he is a Captain in the U.S. Army Reserve. Joe holds both a Masters of Science in Accountancy and a Bachelors of Business Administration in Accountancy from the University of Notre Dame.

Professional Experience

Prior to joining Credibility International full-time in December 2018, Joe worked as an intern for the company in the Summer of 2017. Representative examples of Joe's experience include:

Disputes

- Appeal Matter involving Egyptian and Chinese Parties; Breach of Contract. Assisted in the preparation of an expert statement in appeal proceedings related to the original award of lost profits to ICC Claimant.
- North American Aerospace Industry Dispute; Shareholder Dispute. Assisted in accounting expert analysis in defense of several shareholder suits brought against an aerospace company alleging accounting fraud related to impairments of long-lived assets, inventory valuation and revenue recognition on long-term contracts.
- Central American Construction Industry Dispute; Expropriation. Assisted in the preparation of an expert report on damages related to expropriation and forced investment. Assessed damages under the methods of return on invested capital and unjust enrichment.
- Full Circle United, LLC v. Bay Tek Entertainment, Inc., Breach of License Agreement, Breach of Agreement, Tortious Interference, United States District Court, Eastern District of New York, Civ. Action No. 1:20-cv-03395. Assisted with the filing of expert reports on alleged economic losses suffered by Plaintiff in July 2021 and October 2021. Dispute was related to the operation of league play games within bars and other venues in the United States. Economic losses included lost profits.
- Convenience Store and Gas Station Industry, Litigation; Involuntary Dissolution. Assisted in the preparation of an expert report relating to a shareholder oppression matter. Analyses included assessments of the fair value of the company and the minority shareholders' interest in the company. Work on this matter included assisting with discounted cash flow modeling, industry and competitor research, and analyses of the company's financial documents.
- Banking Industry, Litigation; Aiding and Abetting Fraud and Breach of Fiduciary Duty. Assisted in the preparation of an expert report in a fraud dispute and related aiding and abetting claims against a financial institution related to the fraud perpetrated by Allen Stanford and his coconspirators in the operation of a decades-long Ponzi scheme.
- ICC Matter involving Egyptian and Chinese Parties; 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.
- Southeast Asian Retail Dispute; Breach of Contract. ICDR-AA. Assisted in the preparation of an expert report assessing Claimant's lost profits in connection with an alleged breach of an agreement

to import and distribute footwear in Hong Kong, Macau, and the People's Republic of China. Assisted in the preparation of counterclaim assessing Respondent's losses.

Disputes (Continued)

- Insurance Industry Dispute; Breach of Contract, Breach of Fiduciary Duty, Fraud in the Inducement, Gross Negligence. Assisted in the preparation of expert reports in a breach of contract and fraud dispute involving the management of an insurer's assets related to the collapse of hedge funds and related party reinsurers.
- Asian Industrial Industry Dispute; Expropriation. Assisted in the preparation of expert reports relating to financial issues and damages. Dispute involving two cement plants in Uzbekistan. Work on this matter included reviewing and analyzing accounting irregularities, alleged financial statement fraud, alleged bribery and corruption as well as preparing valuation models.
- Central Asian Real Estate and Retail Dispute; Expropriation. Assisted in the preparation of an expert report on financial issues and damages. Work on this matter included tracing cash transactions with respect to an alleged international money laundering scheme.

Financial Investigations, Fraud & Forensic Accounting

- Cannabis Industry (2022 – 2023). Assisted in an Independent Consultant engagement for a publicly traded cannabis company in connection with an enforcement settlement with the SEC and Ontario Securities Commission. This undertaking involves assessing internal controls, critical accounting policies, and staffing of accounting and finance functions.
- Banking Industry (2020 – 2021). Assisted in an SEC defense matter related to allegations of improper reporting of earnings-per-share figures, including detailed review of potential issues in documents voluntarily produced to SEC staff.
- Specialty Products Industry (2018 – 2020). Assisted in a defense matter related to GAAP revenue recognition and SEC disclosures.
- Specialty Products Industry (2020). Assisted in an SEC defense matter involving revenue recognition under ASC 606. Work included analyses of revenue transactions under ASC 606. The SEC subsequently closed the investigation.
- Defense Industry (2020). Assisted in a defense matter involving potential bribery issues. Work included preparing an ability to pay analyses and business projections, and assisting in preparations for presentations to the DOJ.
- Technology Industry (2019 - 2020). Assisted in an independent forensic investigation involving GAAP, SEC reporting, and misappropriation issues. Issues included revenue recognition, prerequisite disclosures, misappropriation and embezzlement, and analyzing the work of the auditors. The investigation reported findings to the SEC, DOJ, and NYSE.
- Transportation Industry (2018 – 2019). Assisted in a DOJ defense matter involving potential violations of the FCPA. Work included analysis of potential profits from identified transactions, preparing an ability to pay analyses, and assisting in preparations for presentations to the DOJ. The ability to pay analysis was ultimately independently verified and accepted by the DOJ.

Education

- Masters of Science in Accountancy, University of Notre Dame, Notre Dame, IN, May 2018
- Bachelors of Business Administration in Accountancy, University of Notre Dame, Notre Dame, IN, May 2017