

Bryan A. Roach, CPA, CFE

Senior Consultant

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Curriculum Vitae

Bryan Roach is a Senior Consultant at Credibility International with four 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, a Certified Fraud Examiner 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:

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.

Disputes

- Latin American Public Transportation Arbitration; Breach of Contract; ICSID. Assisted in the preparation of two expert reports on damages involving a concession for the installation and operation of taxi meters and a mobile taxi application in Mexico City. Work on this matter involved review of various financial documents and models to determine actual costs and relevant DCF inputs.
- European Advertising Arbitration; Fair and Equitable Treatment; ICSID. Assisted in the preparation of an expert report on damages involving a concession to for the installation and operation of outside of home advertising furniture in Serbia. Work on this matter involved extensive review of various contracts and financial documents along with analysis of financial models and the underlying assumptions.

Disputes (Continued)

- South American Telecommunication Arbitration; Expropriation and Fair and Equitable Treatment; ICSID. Assisted in the preparation of an expert report on damages involving the construction and operation of broadband networks in rural regions of Peru. Work on this matter involved extensive review and analysis of various contracts and other legal documents related to the land acquisitions and operations of the broadband networks.
- Latin American Real Estate Arbitration; Breach of Contract; AAA ICDR. Assisted in the preparation of four expert reports on damages involving overbillings on various construction and improvement projects. Work on this matter involved review of various financial documents related to each project and analysis of the costs and payments.
- African Power Plant Arbitration; Breach of Contract; UNCITRAL. Assisted in the preparation of two expert report on damages related to the valuation of the power plant investment and lost profit analysis. Work on this matter involved detailed review and analysis of financial statements to determine the value of the investment and any lost profits.
- European Mining Arbitration; Expropriation; PCA. Assisted in the preparation of two expert reports on damages involving a lead, zinc, and silver mine. Work on this matter involved industry and financial research as well as the development of a discounted cash flow model to assess the damages arising from the alleged expropriation.
- Eastern European Mining Arbitration; Breach of Contract; LCIA. Assisted in the preparation of a joint expert's report and a supplemental expert report on damages involving a tin mine. Work on this matter involved industry and financial research as well as the development of a discounted cash flow model to assess the damages arising from the alleged breach. Participation in a virtual hearing and assisting the testifying expert and counsel during the hearing.
- Latin American Mining Arbitration; Expropriation; ICSID. Assisted in the preparation of two expert reports 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 and the creation of figures and tables to assist the testifying experts during the hearing.
- 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 two expert reports 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 and participation in the virtual hearing to assist counsel during the proceedings.
- 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.

Disputes (Continued)

- 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.

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
- Certified Fraud Examiner 2021
- Fluent in Spanish

Publications

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