

CURRICULUM VITAE

RYAN A. GROVES

SENIOR ASSOCIATE CONSULTANT



QUALIFICATIONS

BS, Accountancy and Finance, Lehigh University, USA
Certified Public Accountant (CPA), Virginia
Certified Fraud Examiner (CFE)

PROFILE

Ryan A. Groves has provided consulting services for companies, government entities, and legal counsel on a variety of issues involving disputes in arbitration and litigation matters and financial investigations. Ryan has also provided audit services to clients in the financial services industry and risk advisory consulting services to government clients.

EXPERIENCE

CONSULTING

DISPUTES

- **Middle East Company Accounting Treatment of Complex Transaction (2023)**. Performed research and analyses for a publicly traded energy company to determine the appropriate accounting treatment for a sales transaction.
- **Middle East Mining Arbitration (2023)**; Expropriation; ICSID. Assisted in valuation of mining operations and lost profit analysis in a dispute involving gold mine production and exploration properties in Turkey.
- **U.S. Credit Card Processor Accounting Dispute (2022–2023)**. Performed revenue recognition analyses under ASC 605 and 606 related to the technical accounting treatment of transactions for a publicly traded U.S. company.
- **U.S. Healthcare Staffing Company Breach of Contract Dispute (2022–2023)**. Assisted in analysis relating to a contract dispute between a healthcare staffing company and a hospital company.

- **Latin American Real Estate Arbitration (2022)**; Breach of Contract; AAA ICDR. Assisted in the preparation of expert reports on damages involving overbillings on various construction and improvement projects. Work on this matter involved the review of various financial documents related to each project and the analysis of the costs and payments.
- **North American Aerospace Industry Dispute (2022)**; 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.

MERGERS & ACQUISITIONS (M&A) TRANSACTION DISPUTES

- **European Company Acquisition (2022–2023)**. Created financial statements for a privately held software company in preparation for its acquisition. Work on this engagement involved a seller based in Europe and a buyer based in the United States; therefore, both International Financial Reporting Standards (IFRS) and generally accepted accounting principles (GAAP) accounting were applied. Numerous complex accounting issues were resolved in this transformation of raw data to financial statements.

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 Securities and Exchange Commission (SEC) and Ontario Securities Commission. This undertaking involves assessing internal controls, critical accounting policies, and staffing of accounting and finance functions.

ACCOUNTING

- Obtained and documented an understanding of the federal clients' business processes, accounting procedures, financial systems, and information flows to assist in the development of standard operating procedures.
- Evaluated the design of the control environment to ensure sufficient controls were in place and provided recommendations to clients regarding risk-based design and operating effectiveness gaps and improvements.
- Provided audit services to multinational private clients within the financial services industry. These services included performing analytical procedures on significant accounts, which comprised setting expectations, determining variance thresholds or materiality, and investigating all differences.
- Learned accounting processes for a variety of security types, including equities, debt instruments, loans, futures, options, and forwards as they relate to fund accounting.

LANGUAGES

English (native)