

OCEAN TOMO

CORPORATE INVESTIGATIONS



Discovering the real story during a corporate investigation can be a daunting task. Whether a company is responding to a regulatory inquiry, has suspicions of internal fraud or is facing other possible financial improprieties, Ocean Tomo's corporate investigations team provides management with unbiased and experienced support to make the right decisions, manage business risk and ensure regulatory compliance.

Our corporate investigations experts provide personalized and timely consulting services to prevent, identify, respond to, and recover from commercial exposure. Our financial experts are Certified Public Accountants (CPA), Certified Fraud Examiners (CFE), Certified in Financial Forensics (CFF) and Accredited in Business Valuation (ABV) professionals who are deeply experienced in financial investigation techniques that support the ever-evolving needs of corporate executives, counsel, and regulators.

We have been involved with many high-profile corporate investigations, both internal and those undertaken by 3rd parties, such as embezzlement of corporate resources, fraud investigations, whistleblower accusations, and other forms of corporate misconduct, including one of the nation's largest Ponzi schemes to date.

Ocean Tomo has the expertise and experience to conduct financial investigations that:

- » recreate events from fragmented or falsified data, separating complex financial transactions and conducting forensic inspections and interviews
- » pinpoint and isolate crucial evidence and provide management or regulators with the findings
- » conduct investigative due diligence and fact-gathering at the beginning of an investigation or preceding a proposed transaction
- » assist with SEC and other regulatory examinations, government inquiries and investigations
- » deliver confidential and swift responses to high-risk events, including regulatory inquiries and examinations, financial indiscretions and restatements, whistleblower accusations, insufficient disclosures, embezzlement of corporate resources, and shareholder derivative suits
- » provide litigation support and present our findings through expert testimony at hearings and trial

Featured Engagements

For expertise specific to accounting, financial reporting, and internal controls, and economic damages, Ocean Tomo has no peer. Our services are built upon more than three decades of experience in the most rigorous venues – state, federal, and international courts – and spans more than 150 different industry segments. Because our past success provides the best indication of our capabilities, we are proud to feature a few representative engagements and encourage potential clients to seek references from both past clients and opposing counsel.

- » Retained by a major international shipping company to conduct forensic accounting investigation of activities of certain employees and vendors involved in fictitious vendor and asset misappropriation schemes, including calculation of damages and assistance in filing insurance claim.
- » Assisted in-house counsel of a multimillion dollar global development company with an internal investigation of potentially fraudulent procurement activity involving numerous U.S. Government contracts. Our findings were used in reporting to various agencies in the U.S. Government.
- » Assisted DOJ and SEC in FCPA investigation of alleged bribery of foreign government officials by a Fortune 50 company, including review of books and records and analysis of collateral consequences for purposes of determining amount of fine.
- » Conducted, on behalf of independent counsel representing the audit committee of a U.S. publicly held Internet company listed on NASDAQ, an investigation involving allegations that the company's Mexican operations had recorded fictitious revenues.
- » Engaged on several engagements involving Ponzi-scheme type operations requiring tracing the flow of transactions and funds through entities and related parties as well as a review of assertions of fraudulent transfers.
- » Engaged on behalf of a Madoff "feeder fund" to evaluate assertions brought by a pension fund investor in the Madoff fund. Ocean Tomo's evaluation included a review of the regulatory environment and oversight of the Madoff operations, an evaluation of the internal controls and verification tests that were performed by the feeder fund as well as an evaluation of the performance and yields of relevant indices and similarly situated funds. Ocean Tomo also reviewed and evaluated the damages asserted by the pension-fund investor. Deposition testimony provided.
- » Investigated the interests of a major direct investor in Bernard L. Madoff Investment Securities LLC (BMIS) over a period of decades. Our analysis and demonstratives resulted in a reduction of hundreds of millions of dollars in the amount of the ultimate settlement with the BMIS bankruptcy trustee.
- » Engaged by a high-profile national figure whose investments had been managed by Kenneth Starr for many years. Working directly with a variety of third party investment funds and financial institutions, Ocean Tomo traced the relevant flow of funds through various accounts. Also evaluated the viability of certain unique investments arranged by Mr. Starr and worked with legal and financial representatives on a variety of other high profile Starr clients to retrieve and distribute proceeds from investments made by him.



CONTACT

**Edward W. Buttner IV,
CPA, CFF, CFE**
Managing Director
+1 904.394.8150
ebuttner@oceantomo.com

Mr. Buttner has testified in federal, state and bankruptcy courts, arbitration hearings, and depositions on a variety of accounting, financial reporting, auditing and damages issues.



CONTACT

Michelle J. Avery, CPA, CFF
Managing Director
+1 703.654.1479
mavery@oceantomo.com

Ms. Avery provides expert witness testimony and leads major dispute resolution engagements, providing forensic accounting and expert witness services in high profile litigations. She is responsible for leading the Ocean Tomo Financial Expert services group.



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About Ocean Tomo

Established in 2003, Ocean Tomo provides Financial Expert, Management Consulting, and Advisory services related to intellectual property (IP) and other intangible assets; corporate accounting investigations; regulatory and reporting obligations; solvency and restructuring; and contractual or competition disputes.

Practice offerings address economic damage calculations and testimony; accounting investigations and financial forensics; technology and intangible asset valuation; strategy and risk management consulting; mergers and acquisitions; debt and equity private placement; and IP brokerage.

Subsidiaries of Ocean Tomo include Ocean Tomo Investments Group, LLC, a registered broker dealer. Ocean Tomo is a part of J.S. Held. With more than 100 offices globally, J.S. Held assists clients – corporations, insurers, law firms, governments, and institutional investors – on complex technical, scientific, and financial matters across all assets and value at risk.

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About J.S. Held

J.S. Held is a specialized global consulting firm whose professionals serve as trusted, expert advisors to organizations facing high-stakes events that demand urgent attention, exceptional knowledge, staunch integrity, and clear-cut analysis and advice. The firm provides a comprehensive suite of technical, scientific, financial, and technology advisory services that enable clients across the spectrum of industries to navigate complex, contentious, and often catastrophic situations with precise analysis, reliable insights, and confidence.

In 2022, Ocean Tomo joined J.S. Held, continuing the strategic growth of the firm. Leveraging the J.S. Held team of more than 1,500 professionals around the world, our clients will now have access to J.S. Held's suite of specialized services, including:

- Construction Advisory Services
- Corporate Finance
- Economic Damages and Valuation Services
- Environmental, Health, and Safety Services
- Equipment Consulting
- Forensic Accounting
- Forensic Architecture and Engineering
- Global Investigations
- Property and Infrastructure Damage Consulting
- Surety Services

Headquartered in New York, J.S. Held has offices across the United States, Canada, Latin America, Europe, Asia Pacific, and the Middle East.

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