

## External Financial Reporting Consultation Services

Ken's previous SEC audit partner and US Capital markets roles allowed him to gain significant financial reporting expertise in both IFRS and US GAAP. His extensive years of service dealing with the US SEC and International Forum of Independent Audit Regulators (**IFIAR**) puts him a unique position to understand and advise on hot topics and best practices. Specific financial reporting consultation services includes assisting companies with:

- **Litigation Support** – Ken's significant IFRS and US GAAP expertise makes him a valuable resource to companies, audit committees and legal counsel in the interpretation and application of auditing and accounting standards to resolve financial reporting disputes and related matters. Specially:
  - Ken led a team in resolving accounting application disputes impacting the final purchase price in the acquisition of US publicly held automotive supplier by a German DAX 50 tire manufacturer. Ken also led a team in resolving accounting application disputes impacting the final purchase price in the acquisition of a German subsidiary of Fortune 100 automotive conglomerate by a Canadian publicly held global enterprise.
  - Internal investigations into potential fraudulent financial reporting- Ken has significant experience in assisting legal counsel to develop the proper scope, appropriate time line and necessary resource requirements for internal investigations conducted in China, Japan, South Korea, Singapore, Germany and the US. He can also assist in the determination of the correcting amounts of known accounting errors (and the periods they pertain to), assessment techniques to attempt to quantify potential accounting errors and advice on appropriate remediation efforts including changes to internal control over financial reporting.
  - Expert witness services on the application and interpretation of US GAAS, PCAOB standards, International Standards on Auditing, IFRS and US GAAP and other financial reporting matters
- **Conversions from local accounting standards to IFRS or US GAAP**
  - Ken project managed a team in the conversion to US GAAP of two separate DAX 50 global conglomerates in Germany in preparation for listing their equity securities in the US.
  - Ken assisted in leading the conversion to IFRS of both a German global automaker and German global software company in preparation for compliance with EU regulations and one Japanese global automaker in preparation with new Japanese regulations.
- **Preparation of financial information** - with a view towards an appropriate balance of IFRS or US GAAP compliance, regulatory requirements and expectations, effective communication with analysts and company risk management objectives. This includes:
  - Annual and interim historical financial statements
  - Pro-forma financial information
  - Carve-out, combined or special purpose financial statements
  - Management's Discussion and Analysis (MD&A)
  - Selected Financial Data and Summary Financial Information
- **New accounting standards**- impact assessment and implement guidance
- **Internal controls over financial reporting** - design and operating effective analysis and related risk management advice