

John M. Collier, CPA, CFE, CFF, CVA

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CURRICULUM VITAE

Summary of Qualifications

Over 25 years of experience as a forensic accountant, fraud examiner and industry accountant. Numerous testimony experiences in Federal and State court and before the American Arbitration Association on matters concerning economic damages, fraud, and bankruptcy issues. Provided litigation and/or business valuation consulting services in industries including chemical and energy production, wholesale distribution, manufacturing, residential solar, medical supplies and services, telecommunications, offshore fabrication, marine ship building, private secondary education, hospitality, software sales, and others. Active Certified Public Accountant licenses in both Louisiana and Georgia, Certified Fraud Examiner and Certified Valuation Analyst, as well as Certified in Financial Forensics.

Employment History

**Legier & Company, apac
New Orleans, La**

October 2019 -
Present

Partner -

Forensic accountant and testifying expert experienced in quantifying and evaluating financial damages and lost profits calculations; identifying fraudulent transactions and conveyances, analyzing complex financial transactions; valuing businesses; identifying and locating non-apparent assets; analyzing corporate veil piercing and single business enterprise factors; evaluating insolvency and other bankruptcy issues; financial analysis of businesses; evaluating internal controls; and providing forensic and investigatory accounting services and related expert testimony.

Ankura Consulting, Inc. (formerly Navigant, Inc.)
Atlanta, Ga

September 2018 – **Managing Director -**
September 2019 Responsible for the commercial disputes and investigations practice of the Atlanta, Georgia office of an international consulting firm, including market presence, client development and the providing of forensic accounting services and expert witness testimony.

Navigant, Inc.
Atlanta, Ga

October 2012 – **Director -**
August 2018 Responsible for the commercial disputes and investigations practice of the Atlanta, Georgia office of a publicly traded international consulting firm, including market presence, client development and the providing of forensic accounting services and expert witness testimony.

April 2008 - **Associate Director -**
September 2012 Experienced forensic accountant and testifying expert specializing in quantifying and evaluating economic damages and lost profits calculations; identifying fraudulent transactions and conveyances, analyzing complex financial transactions; valuing businesses; analyzing corporate veil piercing and single business enterprise factors; evaluating internal controls; and providing forensic and investigatory accounting services and related expert testimony.

Legier & Materne, apac
New Orleans, La

January 2006 - **Partner – Litigation Support Services -**
March 2008 Experienced forensic accountant and testifying expert specializing in quantifying and evaluating economic damages and lost profits calculations; identifying fraudulent transactions and conveyances, analyzing complex financial transactions; valuing businesses; analyzing corporate veil piercing and single business enterprise factors; evaluating internal controls; and providing forensic and investigatory accounting services and related expert testimony.

January 2002 - **Senior Manager – Litigation Support Services -**
December 2005 Engaged in litigation consulting services including data analysis and research in connection with commercial litigation matters involving fraud and mismanagement; calculation of lost profits; corporate veil piercing; transfer pricing; analyzing and explaining complex financial transactions; forensic and investigative accounting in support of expert witness testimony.

March 2000 –
December 2001

Manager - Business Information Technology Services -

Performed needs assessment analyses for client accounting software requirements; supervised the installation and maintenance of Great Plains Software and third party applications for clients; customized Great Plains Software to meet specific client needs; performed data conversion from various accounting systems and spreadsheet software into Great Plains readable format; trained all levels of users on Great Plains; provided first line technical support; created customized financial statements and internal reports for clients.

August 1998 –
February 2000

Senior Consultant - Business Information Technology Services -

Installed and maintained Great Plains Dynamics Software for companies of various sizes and industries; including healthcare, oil and gas, venture capital, non-profit; created customized financial statements and internal reports for clients; performed data conversion from various accounting systems and spreadsheet software into Great Plains readable format; trained all levels of users on Great Plains Software; and provided first line technical support.

TheraCom, Inc.
Bethesda, Md

January 1998 –
July 1998

Controller -

Responsible for financial reporting and accounting functions for pharmaceutical distribution and marketing company including accounts payable, accounts receivable, client billing, payment postings, and operations reporting. Performed monthly and annual closure of the company books and records, prepared financial reports all supporting schedules for senior management.

January 1997 -
December 1997

Accounting Manager

Performed necessary accounting tasks related to the successful merger of two corporations into TheraCom, Inc.; created systems and implemented plans in the accounting department to respond to vast growth of newly formed pharmaceutical distribution company; negotiated favorable payment terms with large drug manufacturers; hired and trained accounting staff for pharmaceutical and marketing divisions; supervised accounting functions for both the pharmaceutical and marketing divisions including accounts payable, accounts receivable, client billing, payment postings, and operations reporting; and performed all accounting functions related to financial reporting and fixed asset management, including production of monthly financial statements and all supporting schedules.

March 1995 –
December 1996

Corporate Accountant

Performed accounting functions for three corporations in the pharmaceuticals distribution, healthcare management, medical innovation and rural health care industries, including accounts payable, accounts receivable, bank reconciliations, client billing, payment postings, and financial statement presentation.

**Paragon Computer Services, Inc.
Ellicott City, Md**

March 1993 - **Operations Manager**
February 1995

Responsible for the accounting functions for growing computer consulting and sales firm including client billing, accounts receivable, accounts payable, bank reconciliations, budget preparation and purchasing; provided assistance in building computers and installing networks; responsible for verifying daily delivery of computer component inventory and parts; coordinated shipments to client sites; researched pricing options on computer hardware, software and peripherals to maximize profits and minimize costs to clients.

Education

1992 BS in Accounting, Louisiana State University, Baton Rouge, LA

Licensure and Associations

- CPA, Certified Public Accountant
- CFE, Certified Fraud Examiner
- CVA, Certified Valuation Analyst
- CFF, Certified in Financial Forensics
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- National Association of Certified Valuation Analysts
- Georgia Society of CPAs
- Georgia Association of Certified Fraud Examiners

Selected Professional Experience

- Served as the economic damages expert for defendant, an international AM 100 law firm, in retrial of previous \$100 million legal malpractice damages award decision.
- Served as the economic damages expert for plaintiff, a residential solar power provider, in a \$60 million solar energy industry contract dispute.
- Served as the economic damages expert for defendant, a professional services company, in a \$45 million commercial appliance distribution industry breach of contract lawsuit.
- Served as the economic damages expert for defendant, a large cardboard box manufacturer, in a \$30 million manufacturing industry contract dispute.
- Served as the economic damages expert for defendant, a wood, pulp and paper manufacturing company, in a multi-million-dollar contract dispute resulting from a manufacturing facility fire.

- Prepared over 600 economic damages claims totaling over \$200 million for submission under the BP Deepwater Horizon Economic Settlement Program for numerous large publicly traded and privately held companies.
- Served as the fraud expert for plaintiff, an offshore fabrication company, in trial related to fraud perpetrated by company executives and suppliers.
- Served as the fraud expert for defendant, a prominent national college coaches association, in arbitration concerning wrongful termination of association president.
- Evaluated plaintiff's quantification of business interruption damages and cost of reconstruction related to a fire and demolition of a styrene production column at a large styrene chemical plant.
- Served as the fraud expert for defendant, a tenured biology professor of Louisiana State University, in criminal trial for theft and resale of university wildlife and property.
- Evaluated the reliability of allegations of False Claims Act violations by a national healthcare provider
- Evaluated the quantification of lost profits and physical damages a chemical company represented it sustained during a fire at a chemical manufacturing plant.
- Evaluated the quantification of lost profits and physical damages a gasoline service station and convenience store retailer represented it sustained due to the replacement of allegedly defective flexible piping at several service station locations.
- Quantified lost profits sustained by a chemical plant in connection with a power outage due to the alleged negligence of the power company providing the plant with electricity.
- Quantified lost profits associated with the loss of customers by a telecommunications company after its underground cable providing internet access to a major metropolitan central business district had been severed.
- Evaluation of class certification criteria in potential class members' claims concerning an insurance company's payments of homeowners' claims resulting from hail storm damage.
- The analysis of the payment history between a debtor and its creditors in the telecommunication industry to determine whether certain payments were "preferential payments" as defined by section 501c of the Uniform Bankruptcy Code.
- The quantification of oysters harvested over a ten-year period from areas allegedly affected by a government agency project in order to evaluate the assertion that the government's actions negatively impacted leased oyster fisheries.
- The analysis of transactions in connection with the alleged misuse of restricted endowment funds of a private university and potential fraudulent conveyances to its former Chief Financial Officer.