

BROSNAN

PROTECTING YOUR WORLD

FRAUD INVESTIGATIONS AND FORENSIC ACCOUNTING



FRAUD INVESTIGATIONS AND FORENSIC ACCOUNTING

Brosnan's experienced forensic accountants, investigators and analysts, leading-edge technology and global reach, provide clients with innovative, efficient solutions. We find the facts that matter and deliver actionable intelligence.

Brosnan differentiates itself from the competition through innovative technology solutions combined with a seasoned team of legal, investigative, forensic and intelligence experts. Our 24/7 Global Security Operations Center (GSOC), combined with multidisciplinary subject matter experts, produces results that clients rely on to protect their reputation and integrity.

Brosnan's team is uniquely comprised of senior investigators from law enforcement, military and the intelligence community, global heads of corporate investigations and senior forensic accountants with legal oversight from former prosecutors, both state and federal. Brosnan's experts penetrate efforts to shield cash, real estate, corporate holdings, financial instruments, commodities, and other tangible and intangible assets from discovery.

Allegations of financial fraud, corruption, and accounting irregularities can lead to loss, regulatory censure, and reputational damage. We help our clients learn the facts, minimize damage, and protect their reputation quickly, effectively, and discreetly.

Brosnan conducts financial investigations and provides forensic accounting services to assist clients facing actual or potential regulatory scrutiny, litigation, and to meet their compliance goals. Our unique, patented approach to financial investigations combines technical forensic accounting and an investigative skill set with cutting-edge forensic, social media and dark web technologies. We are experts in analyzing large and complex data sets and integrating findings from other investigative workstreams.

FRAUD INVESTIGATIONS

Incidents of fraud can cause major disruption to businesses and have a lasting impact on profit, performance, and reputation. Our fraud investigations are tailored to the needs of the client. Our global teams of experts—with credentials in finance and accounting, intelligence, cyber-crime, law and law enforcement — are supported by technology and data analysis tools to conduct deep inquiries into questions of large-scale fraud and misconduct. We offer unmatched depth of experience in highly complex, multijurisdictional fraud investigations. We help clients understand the circumstances, weigh their options for remediation, assess and recover from the damage, and prevent reoccurrence.

NOTABLE CASE

Leveraging Brosnan smart technologies, Brosnan deployed investigators and forensic accountants on a Fortune 500 extortion and corporate espionage case involving the CEO of a technology company.

Brosnan was able to identify and obtain digital evidence through proprietary tools that developed the source and methodology of the underlying crimes.

The case was successfully referred for federal prosecution and all further threats were terminated.

BROSNAN HAS A PATENT FOR PROPRIETARY INVESTIGATIVE TOOLS ENABLING SEARCHES INTO DIGITAL PLATFORMS INCLUDING SMART TECHNOLOGIES, SOCIAL MEDIA AND THE DARK WEB

CONSTRUCTION AND REAL ESTATE RISK MANAGEMENT AND FRAUD INVESTIGATIONS

We help companies involved in construction and engineering projects determine the extent to which they might have experienced overbilling, whether as a result of fraud, mismanagement, or other causes. Projects provide the potential for financial fraud associated with vendors, contractors, and supply chain agents. We find the facts that matter and deliver actionable intelligence.



INTERNAL INVESTIGATIONS

Internal investigations have a variety of triggers, including potential fraud, bribery and corruption, data leakage, and anti-competitive behavior, to name a few. The common objective is to determine whether employee misconduct has taken place.

Our teams of multidisciplinary experts including lawyers, forensic accountants, compliance professionals, and investigators tackle complex internal investigations across the full range of issues. We help clients plan investigations, manage the messaging to key stakeholders, and deal with sensitive issues including whistleblowers. We work alongside external legal counsel or directly with the client, depending on the circumstances. We swiftly execute the investigative plan, conducting large-scale data analysis using patented cutting-edge forensic technology, and interviewing staff members. We update our clients promptly on findings that may require immediate action or internal escalation. Where appropriate, we can provide the client with intelligence that cannot be obtained from internal records by applying our expertise in open-source research and human source inquiries. We provide our clients with recommendations for improvement in their internal processes and make constructive recommendations to prevent a recurrence of the incident.



ASSET TRACING AND RECOVERY

Brosnan specializes in helping clients identify, trace, and recover assets around the globe. Our asset tracing capabilities run the gamut: from funds shielded through complex corporate structures; to embezzled assets of former heads of state; to millions or billions misappropriated by schemers. We combine traditional asset tracing and recovery methods with the latest technology advancements to help our clients identify and recover attachable assets, uncover sophisticated embezzlement schemes, identify key relationships, and maximize the likelihood of recovery.

NOTABLE CASE

Brosnan resolved a global financial crime scheme on behalf of a leading social media company. Our investigators, utilizing smart technology-patented tools and forensic accounting, identified shell companies established by company managers to establish large bid-rigging schemes.

Brosnan identified the source and methods and collaborated with U.S. and international law enforcement who successfully prosecuted and recovered embezzled assets.

DUE DILIGENCE

Regardless of the type of investment or business decision—when money, time, reputation, or safety is on the line—due diligence is not a perfunctory exercise to be checked off quickly. Companies and individuals regularly engage Brosnan investigators and business intelligence specialists for due diligence solutions—critical information that sheds light and enables a more informed decision both on value and the associated risk. Whether it is gaining insight into a prospective investment, acquisition, merger candidate, or market; or the vetting of contractors, suppliers, and consultants for possible legal or regulatory breaches.

Whether conducting pre-employment intelligence gathering on key staff, reviews of a merger target's cybersecurity posture—and areas of vulnerability or threats from within—the need for relevant and comprehensive due diligence solutions that minimize, anticipate, or avoid enterprise risk has never been greater. We are proud of the reputation our teams have built not only for their investigative, analytic, and advisory excellence but for the independence and insight they bring to these types of investigations.



INTELLECTUAL PROPERTY

It is vital that companies take the appropriate steps when protecting their brands, reputations, and intellectual property. Persistent threats including counterfeiting, grey market diversion and misappropriation by employees, business associates, or competitors are rampant. From pharmaceutical products to medical device technologies, high-frequency trading algorithms to chemical formulas, the failure to protect key corporate assets can result in the loss of profits, the loss of competitive advantage, and significant harm to the health and safety of customers.

Brosnan offers a full spectrum of proactive and reactive services to help companies meet these challenges. By leveraging the investigative acumen of practitioners with backgrounds in law enforcement, investigative journalism, and the prosecutorial and intelligence sectors, along with subject-matter expertise in data analytics, cyber-crime, and forensic accounting, we help secure and protect valuable assets from both internal and external threats.

NOTABLE CASE

Brosnan's investigative team responded to an insider threat in a global media company attempting to sell the organization's entire customer database to a competitor. Leveraging patented social media and dark web utilities, Brosnan identified the subject and disrupted the transfer of sensitive and proprietary data. The case was successfully referred for Federal prosecution.

INTELLIGENCE AND RISK ADVISORY SERVICES

Whether an organization is evaluating an opportunity to expand or transform its business, navigating a complex high-stakes dispute, or facing a threat from an adversary, having actionable intelligence and a trusted intelligence partner can make the difference between success and failure.

Brosnan routinely advises corporations, governments, investment funds, and other organizations on how to manage and mitigate risks. Our global team brings diverse cultural, geographic, industry, and functional expertise, and the ability to dive into the most challenging geographies, situations, and industries.

We synthesize investigative tradecraft honed through decades of experience, the latest data analytics technology and artificial intelligence, and our robust network of long-standing and trusted relationships with regulators, law enforcement, industry leaders, and other human source contacts to derive intelligence for our clients. We leverage our expertise and experience to craft risk mitigation strategies for our clients and to support them in executing those strategies.

PROTECTING
YOUR WORLD IS OUR
NUMBER ONE
PRIORITY

FAMILY OFFICE PRACTICE

Brosnan provides a portfolio of services to private family clients including due diligence assessments for staff and business partners, as well as confidential investigative resources addressing breach of trust and fraud matters. Brosnan can swiftly deploy forensic accountants, law enforcement professionals and undercover agents for intelligence, data and asset recovery.

INSURANCE

The Brosnan investigative team frequently collaborates with the insurance industry and law enforcement to build cases for criminal prosecution involving large-scale auto theft and false billing schemes, leveraging patented investigative tools including dark web search capabilities, and undercover agents.

HEALTH CARE AND HOSPITALITY CONCIERGE SERVICE

The Brosnan investigative team has successfully built conspiracy cases against doctors, lawyers, and Medicare clinics involving the submission of bogus personal injury claims and enhanced medical services billing fraud. Cases were referred for criminal prosecution.

OVER A
THOUSAND YEARS of
combined investigative talent



TESTIMONIALS

"I am an attorney in Philadelphia who was retained to represent an individual who was misidentified and wrongfully convicted of felony assault. Following his conviction, our client retained Brosnan Risk Consultants to conduct an investigation to support his request for a new trial. Brosnan promptly fielded a skilled team of investigators that identified previously unknown witnesses, located one of the actual culprits and obtained a confession from him that exonerated my client.

The investigators displayed a dogged perseverance and a degree of professionalism rarely matched in my twenty years as a practicing attorney. Their experience with courtroom procedure and testifying made preparation for the eventual hearing easier and more effective. Whenever I have investigatory work that needs to be done in New York, Brosnan is the first place I turn."

ALAN TAUBER

LEVANT MARTIN & TAUBER PC

"Our years of association with Brosnan Risk have been entirely positive. Each staff member is attentive, thorough, and professional. The resources Mr. Brosnan and his staff have available to them make it possible to uncover information that is consistently vital in our civil and criminal cases."

THOMAS CASCIONE

CASCIONE, PURCIGLIOTTI & GALLUZZI PC

"I can say, unequivocally, that Brosnan has exceeded my expectations in every engagement. At the most basic level, the principals possess the highest level of integrity."

MONTGOMERY DELANEY

LAUB, DELANEY, DIBLASI LLP



TESTIMONIALS

"Brosnan Risk Consultants consistently provides superior investigative services to suit the varying needs of our patent clients. I highly recommend their services and staff."

LOUIS C PAUL, ESQ.
COHEN, TAUBER, SPIEVACK & WAGNER LLP

"From the start, I've been impressed with the depth of knowledge and resources I've been able to tap into with Mr. Brosnan and his staff of Investigators. They have been invaluable in helping us locate crucial witnesses and information for our client's cases. We always receive frank advice and support at all the points when we needed it most."

DONALD FEERICK
FEERICK, LYNCH, MACCARTNEY, PLLC





Patrick J. Brosnan is a former NYPD detective with extensive field experience in the Robbery/Gun Squad and the Organized Crime Control Bureau. He was selected as the New York State Police Officer of the Year for investigative skills that led to the arrests of over 900 violent criminals during his career and was heralded by the New York State

Governor as a “one-man war on crime in New York City.” He was injured in a line-of-duty shooting and retired from the NYPD as one of the most highly-decorated detectives in the history of the department.

Mr. Brosnan has honed his extensive government experience in fraud detection and prosecution into a unique investigative resource for the private sector. As CEO of Brosnan Risk Consultants, he oversees all protective and investigative operations for Fortune 500 companies, financial institutions, large law firms and high-net worth individuals. He presently serves as a security analyst on Fox News, CNN, MSNBC and Inside Edition. He is a subject matter expert on a range of topics that include terrorism, active shooter and criminal investigations and has authored numerous articles in the national media on a wide range of public safety subjects.



JOHN RYAN

SVP, FRAUD INVESTIGATIONS AND FORENSIC ACCOUNTING



John Ryan has a proven career as a former federal and state prosecutor and global head of investigations for Fortune 500 companies. He served as a representative for the Department of Justice on numerous multinational task forces addressing global financial crimes, and was frequently called upon to testify as a subject matter expert before numerous forums including the United States Senate, House of Representatives, Interpol, and the European Union.

ARMANDO RODRIGUEZ

VICE PRESIDENT OF INVESTIGATIONS



Mr. Rodriguez is a former highly decorated Detective First Grade and 20 year veteran of the New York City Police Department. His expertise consists of law enforcement, physical security, counter terrorism and criminal and narcotics investigations. As

a deputized federal agent and a member of a Joint Federal Task Force he conducted and oversaw complex domestic and international investigations. These investigations subsequently lead to the successful prosecution of numerous violent gangs, criminal groups and individuals both at the local, state and federal levels.

During his tenure with the NYPD Armando developed a unique enforcement methodology to facilitate the apprehension of serial robbery suspects which created case of first impression in New York State Supreme Courts. He is also the recipient of over 200 Meritorious Departmental Commendations, Awards and Citations.

TOM MURRAY

DIRECTOR INVESTIGATIONS



Mr. Murray has more than 30 years of Law Enforcement experience. After graduating from Saint Michael's College with a BA in Political Science, he worked in the New Haven County State Attorney's Office before beginning his career with the Connecticut State Police.

Tom was promoted to Sergeant and served as the Acting Commanding Officer of the Statewide Organized Crime Task Force. He was also Supervisor of the Aviation Section for 8 years and worked in Narcotics for 14 years, where he served on numerous State and Federal Task Forces in an undercover capacity and as a case officer. These Task Force assignments generated numerous high-profile, complex investigations resulting in his testimony being admitted as an "Expert Witness." Since retiring from the State Police in 2012, Mr. Murray has worked extensively in the private sector as the Physical Security Manager for a major hedge fund and as a consultant, providing services related to security policies/procedures, investigation, site security, surveillance and preparation of witnesses for trial.

JOHN FRANCHI

SENIOR INTELLIGENCE DIRECTOR



John Franchi is a retired Senior Intelligence Director with the Central Intelligence Agency, with service both internationally and in Washington DC. His assignments included tours throughout the Middle East and Africa, as well as extensive experience in Europe. John is a recognized expert in geopolitical and transnational issues, counter-terrorism, counterintelligence and cyber issues. He is a graduate of Holy Cross College (BA in history) and Harvard University (MA in Middle East Studies).

JOHN O'CONNOR

PRESIDENT



John O'Connor has over 30 years of experience in senior leadership roles at several Fortune 500 companies. He provided proactive innovation and achieved profitable growth in highly competitive and dynamic business environments. He was most recently a Partner with KPMG, where he ran the U.S. insurance transformation practice. In prior roles, he was responsible for senior client relationships and large-scale transformation programs, and supported growth from a start-up to a multi-billion dollar global company.

GERRY CREAGH

CHIEF ADMINISTRATIVE OFFICER



Gerry Creagh has over 30 years of executive and leadership experience in building and operating financial advisory practices within the Big 4 and public markets. Mr. Creagh ran PwC's Valuation Services practice in North America, and subsequently transitioned the practice to Standard & Poors' where he executed a global expansion into real estate, litigation, tax, portfolio valuation and solvency opinions. He led a leveraged buyout from Standard & Poors' into Duff & Phelps in 2005 and, as President of Duff & Phelps, expanded the operation into investment banking and concentrated sector expertise.

BRYAN PAARMANN

CHIEF INTELLIGENCE OFFICER



Bryan Paarmann retired from the FBI as a Senior Executive after over 30 years in government service, including 8 years as an Infantry Officer in the U.S. Army with both peacetime and combat tours, and 23 years with the FBI in both domestic and international assignments. As a West Point graduate, Mr. Paarmann has vast experience in multiple investigative programs overseen by the FBI, but the majority of his work was as a leader in the war on terrorism. His final role was as the head of the largest and oldest Joint Terrorism Task Force in the United States.



KEITH S. BALLA
 PARTNER

Keith S. Balla is a partner of the firm and has more than 25 years of experience in financial disputes, commercial damage calculations, fraud investigations, contract disputes, operational and efficiency reviews, valuations, and business succession planning.

Keith is involved with the Firm's Government and Business Litigation groups. His in-depth auditing and investigative accounting background extends to clients in both the public and private sectors.

A frequent speaker, Keith shares his forensic investigating knowledge with others and has appeared on several broadcast news segments as an authority on various tax and white-collar crime investigation issues. He is also part of an array of accredited industry and law organizations in New Jersey.

ACCREDITATIONS

- Certified Public Accountant in the States of New Jersey and New York (CPA)
- Public School Accountant in the State of New Jersey (PSA)
- Certified in Financial Forensics (CFF)
- Chartered Global Management Accountant (CGMA)
- Accredited in Business Valuation (ABV)

EDUCATION

- Graduate of Rutgers University with a BA in Accounting and Economics

PROFESSIONAL AFFILIATIONS & CIVIC INVOLVEMENT

- Member of the American Institute of Certified Public Accountants and the New Jersey Society of Certified Public Accountants
- Former Trustee of the New Jersey Society of Certified Public Accountants
- Past President of the New Jersey Board of Accountancy
- Member of the New York State Society of Certified Public Accountants
- Associate-Certified Fraud Examiners Association
- Associate- International Network of Boutique Law Firms (INBLF)
- Member of the Gateway Regional Chamber of Commerce
- Member of the Commerce and Industry Association of New Jersey
- Co-Chair of Forensics and Litigation Services committee of TIAG (The International Accounting Group), a worldwide network of quality accounting firms
- Past Treasurer of the Island Beach State Park Preservation Foundation, Inc.
- Founder of the African American Cultural and Education Center, Inc.
- Past Treasurer of the Drumthwacket Foundation
- Past Treasurer of the SELC District Lutheran Church Missouri Synod
- Former Board of Director of the Newark YMCA
- Past President of the Zion Lutheran Church, Clark, NJ
- Past-President of the Rotary Club, Newark, NJ

**"NO ONE CARES MORE FOR MY CLIENTS THAN I DO,
 AND MY CLIENTS ACKNOWLEDGE THAT I DELIVER
 EXCEPTIONAL RESULTS ALL THE TIME."**



THOMAS J. DEMAYO
PRINCIPAL

Thomas DeMayo is a Principal in the Cyber Risk Management Group of the Firm and is responsible for the implementation and design of the Firm's cybersecurity service client offerings, internal and external audit programs and testing procedures. His cybersecurity services relate to threat and vulnerability management, governance, privacy, incident response, business continuity, disaster recovery and computer forensics. He has extensive experience with securing and managing information risk across a wide range of industries including commercial entities, hospitality, not-for-profit, governmental, healthcare, private schools and higher education. He is also a computer forensic specialist and can assist with the acquisition and analysis of data in a forensically sound and legally- approved manner.

Tom specializes in the areas of information threat and vulnerability management, PCI-DSS compliance, SOX 404 IT Controls, HIPAA, COBIT, and ISO 27001. He has helped many organizations achieve their compliance obligations through intensive and meaningful compliance gap analysis, cyber and information security risk assessments, privacy assessments and penetration tests. He has also made numerous presentations on cybersecurity before client and industry groups and has written extensively in this area.

EDUCATION

- Wagner College, Bachelor of Science degree, magna cum laude in Computer Science with concentrations in Mathematics and Accounting

PROFESSIONAL AFFILIATIONS & CIVIC INVOLVEMENT

- Information Assurance Certification Review Board
- International Association of Privacy Professionals
- International Council of E-Commerce Consultants (EC-Council)
- International Information Systems
- Security Certification Consortium (ISC2)
- New York State Society of Certified Public Accountants

ACCREDITATIONS

- CISSP – Certified Information Systems Security Professional
- CISA – Certified Information Systems Auditor
- CRISC – Certified in Risk and Information Systems Control
- CIPP/US – Certified Information Privacy Professional
- CPT – Certified Penetration Tester
- MCSE – Microsoft Certified Systems Engineer
- CEH – Certified Ethical Hacker
- CCFE – Certified Computer Forensic Examiner



CHERI MAZZA
PARTNER

Cheri Mazza is a Partner at PKF O'Connor Davies with more than 30 years of experience that includes public accounting, academics and research, financial forensics and forensic accounting, business valuation, and standard setting (FASB). Cheri spent the early part of her career in public accounting as a tax practitioner for a regional firm in Wichita Falls, Texas. She also taught accounting at Midwestern State University and later at Virginia Commonwealth University. Relocating to Connecticut, she was employed for six years as a project manager for the Financial Accounting Standards Board.

In 2000, Cheri returned to academics, first as a professor at Fordham University in New York and then Sacred Heart University in Connecticut. During that time, she also served on the Board of Directors and was Audit Chair of a publicly-traded bank. In 2014, Cheri returned to the practice side of accounting by founding an accounting and consulting business.

Specializing in business valuation and financial forensics, Cheri provides litigation support to attorneys on various financial matters. She serves as a consulting and testifying expert in Education litigation matters and has published numerous articles in professional and academic journals.

PROFESSIONAL AFFILIATIONS & CIVIC INVOLVEMENT

- American Institute of Certified Public Accountants (AICPA)
- Forensic and Valuation Services (FVS) Section
- Tax Section
- National Association of Certified
- Valuators and Analysts (NACVA) Rotary Club of New Canaan

ACCREDITATIONS

- Certified Public Accountant (Connecticut)
- Accredited in Business Valuation (ABV)
- Certified Valuation Analyst (CVA)
- Certified in Financial Forensics (CFF)
- Illinois State University, MS in Accounting
- Indiana University of Pennsylvania, BS in Business Education
- Master Analyst in Financial Forensics (MAFF)

EDUCATION

- University of North Texas, PhD in Accounting
- Illinois State University, MS in Accounting
- Indiana University of Pennsylvania, BS in Business Education

“WITH 30+ YEARS IN THE ACCOUNTING PROFESSION, I APPLY MY KNOWLEDGE AND EXPERIENCE TO THE SPECIALIZED AREAS OF FORENSICS, VALUATION AND LITIGATION SUPPORT.

I FOCUS ON DETAILS WHILE MAINTAINING OVERALL SIGHT OF THE LARGER PICTURE AND STRIVE TO DELIVER EXCEPTIONAL CLIENT SERVICE.”

BROSNAN

PROTECTING YOUR WORLD



800-590-2180

investigations@brosnanrisk.com | Brosnanrisk.com