



James A. Kiley, CPA, CFE

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Industry Experience

Financial Services

Selected Public Cases

Enron

Experience

James Kiley manages engagements involving complex audit and accounting issues, with a focus on regulated enterprises. His specialty involves large U.S. Securities and Exchange Commission (SEC) and Department of Justice (DOJ) investigations, as well as investigations involving other regulated enterprises.

Mr. Kiley, during more than 20 years as a practicing CPA, has had a wide range of experience, including audit, tax, and work as interim chief financial officer for several distressed companies.

Mr. Kiley worked on two litigation matters involving the most complex aspects of the Enron financial structuring and ultimate collapse. He was responsible for analyzing and advising on derivative accounting, structured finance, off-balance sheet accounting and special-purpose entities, and related corporate governance and control issues.

Mr. Kiley was responsible for analysis of transactions in a “UN Oil for Food” investigation that was performed for counsel to a U.S. Fortune 100 company. The investigation involved complex revenue and cost-recognition issues, as well as international funds tracing. His work was used by the SEC, DOJ, and French authorities in connection with the settlement of the respective administrative, civil, and criminal matters.

Mr. Kiley was responsible for the investigation of whistleblower allegations of financial impropriety that involved a national not-for-profit organization with a related political action committee. His report was presented to the Federal Election Commission which eventually decided not to further pursue the matter.

Before joining BRG Capstone, Mr. Kiley was a director with FCL Advisors, Int'l, Inc. (FCL), where he performed forensic accounting, litigation support, and investigative services. During his tenure as a forensic accountant at Capstone and FCL, Mr. Kiley was responsible for analyzing and advising on some of the most complex accounting issues of the decade.

Education and Affiliations

Mr. Kiley received his B.S. in accounting from Virginia Polytechnic Institute and State University. Mr. Kiley is also a Certified Public Accountant in the state of Virginia and is a member of VSCPA and AICPA.