

**Robert J. Cepielik, CPA**  
BERKELEY RESEARCH GROUP, LLC  
1800 M. Street NW, Second Floor | Washington, D.C. 20036

Direct: 215-859-1800  
[rcepielik@thinkbrg.com](mailto:rcepielik@thinkbrg.com)

## **DISPUTE CONSULTING AND FORENSIC ACCOUNTING EXPERIENCE**

Rob is a Forensic Accountant with over thirty years of practice leadership, client service and personnel development experience. He joins Berkley Research Group as a Managing Director after retiring as a Senior Partner of a Big Four Firm. His executive practice experience includes leading national practice groups, serving as Lead Business Partner for key client relationships and leading national law firm targeting initiatives. Rob has been a mentor and coach and developed professionals throughout his career.

As a Forensic Accountant, Rob has performed numerous forensic accounting, compliance and litigation support engagements assisting companies and their counsel investigating allegations of:

- Filing false claims with federal and State government agencies
- Financial Statement Accounting, Disclosure, and Internal Control Issues
- Anti-Bribery Anti-Corruption Activities
- Employee Theft and Defalcations
- And other alleged controls, policies, and ethics violations

On the litigation front, Rob has been engaged to assist clients in both testifying and nontestifying roles. His engagements have included:

- Damages and lost profits analyses
- Contractual Disputes
- Purchase Price Disputes
- Qui Tam Matters
- Shareholder and Derivate Actions
- And other sundry matters

Rob has served as an expert witness and testified in federal and State Court, before Grand Juries and arbitration panels as an expert or fact witness. He has been an expert in International Chamber of Commerce arbitrations and has served as an accounting neutral in post-acquisition dispute matters. In his capacity as a Forensic Accountant, Rob has met with regulatory and law enforcement agencies on numerous occasions and has assisted clients resolve matters with the U.S. DoJ based upon its 'Ability to Pay' methodology and with CMS under its self-disclosure protocol.

Rob has assisted companies in the analysis of the current state and effectiveness of Corporate Compliance Programs. He has performed risk assessments, identifying risk and program gaps, and has prepared action plans designed to create or enhance preventative and detective controls along with policies and procedures

designed to help mitigate compliance risks. Rob has served as an Independent Monitor for a company in connection with its settlement with the U.S. Attorney's Office. Rob has met with Boards of Directors, Audit and Compliance Committees, financial institutions, private equity funds, and regulatory and law enforcement agencies regarding Forensic Investigation and Compliance Matters.

Rob has experience in industries including healthcare, life sciences, consumer and industrial products, financial services, wholesale/retail, business services companies. He has led significant matters in the UK, Japan, the EU, Korea, Latin America, China, the Caribbean, Singapore, and other Asia/Pacific countries.

## **OPERATING COMPANY EXPERIENCE**

Rob has corporate officer experience and was the Vice President of Finance for a multi-state managed care organization. There he was responsible for all finance and cost accounting, regulatory reporting, budgeting and forecasting, treasury management functions and was an instrumental leader in the implementation of new software packages. Rob was also the leader in the full scope of business acquisition activity from financial analysis to post acquisition integration and the in-sourcing of the management of the company's pharmacy benefit program.

## **ACCOUNTING AND AUDITING EXPERIENCE**

Rob has significant public accounting experience as a practitioner. During his public accounting years, Rob was involved in the audits of numerous for profit and not for profit business enterprises including: large integrated health systems, publicly traded health insurance and managed care enterprises, publicly traded specialty providers, large industrial manufacturers, specialty real-estate development companies, financial services companies and service organizations, amongst others. His engagements included attest engagements, securities offerings, litigation support, numerous diverse financings, SEC advisory, due diligence, income tax preparation, evaluation of internal controls, grant audit engagements and Peer Review services.

## **PRESENTATIONS**

Rob is a frequent speaker for accounting and industry groups. He has taught numerous seminars on accounting, auditing, compliance, dispute and SEC topics at statewide and national events. He served as a board and committee member of regional chapters of the Healthcare Financial Management Association (HFMA) and the Pennsylvania Institute of Certified Public Accountants.

## **PUBLICATIONS**

Rob has authored staff training programs on forensic investigation, fraud prevention and detection and other related subjects. He co-authored "DRG Watch" an interactive educational package to assist acute care providers with their compliance with the "72-hour rule". He has published internal firm "Health Care Fraud Alerts" and co-authored the book "Physician Practice Management Companies – The Shape of Things to Come." Rob also co-authored the articles "When Money, Image or Top Execs are Implicated, Involvement from the Audit Committee is Key"; "After an allegation: Conducting an effective, efficient internal investigation"; and "Under the Microscope – Making sense of today's health care enforcement landscape."

## **PREVIOUS POSITIONS**

- |   |                |
|---|----------------|
| • Berkeley Research Group                     | 2020 - Present |
| • Deloitte LLP – Retired Senior Partner       | 2001 – 2020    |
| • Keystone Mercy Health Plans – VP of Finance | 1999 – 2001    |
| • PricewaterhouseCoopers LLP – Senior Manager | 1990 – 1999    |
| • Laventhol & Horwath – Supervisor            | 1985 – 1990    |

## **PROFESSIONAL LICENSURE AND CARTIFICATIONS**

Certified Public Accountant (licensed in Pennsylvania, New York, Florida, and Missouri)  
Certified Fraud Examiner

## **EDUCATION**

MBA	The Pennsylvania State University
B.S.	Eastern Illinois University

## **PROFESSIONAL AFFILIATIONS**

American Institute of Certified Public Accountants  
Pennsylvania Institute of Certified Public Accountants  
American Institute of Certified Fraud Examiners  
American Health Lawyers Association  
Health Care Compliance Association  
Health Care Financial Management Association

## **BUSINESS AND NOT-FOR-PROFIT AFFILIATIONS**

Masonic Villages – Finance and Gift Planning Committee  
Shriners Hospital for Children – Fund Raising Unit  
Paoli Troop #1 BSA – Assistant Scout Master