

## **LYDIA TANG**

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Lydia Tang is an associate director in BRG's Disputes and International Arbitration practice, based in the firm's Hong Kong office.

As a Certified Public Accountant, Ms. Tang has extensive experience advising clients on the application of complex accounting principles and standards to assess appropriate accounting treatment. She also has experience in evaluating damages and preparing valuations in the context of commercial arbitration and litigation proceedings.

Ms. Tang has experience in Asia-Pacific (APAC)–related matters and with businesses across various sectors and sizes. She has been involved in arbitrations with the Hong Kong International Arbitration Centre (HKIAC) and in litigations in Hong Kong and offshore courts.

Before joining BRG, Ms. Tang worked in both audit and forensic practices of an international accounting firm. She managed financial audits and conducted accounting and fraud investigation for multinational companies. She also worked for two leading international financial institutions and has particular expertise in handling compliance and regulatory issues in the financial services industry.

Ms. Tang is fluent in English, Cantonese, and Mandarin. She is a Chartered Financial Analyst (CFA) and earned a BBA in accounting and finance from the University of Hong Kong.

## **PRESENT EMPLOYMENT**

Jun 2019 to current: Senior Managing Consultant – Associate Director, Berkeley Research Group, Hong Kong

## **PREVIOUS POSITIONS**

Apr 2018 to May 2019: Vice President, Financial Crimes and Risk Management, Wells Fargo Bank  
Jan 2015 to Apr 2018: Senior Manager, Fraud Investigation and Dispute Services, EY  
Apr 2014 to Dec 2014: Consultant, Forensic Accounting and Advisory, FTI Consulting  
Jul 2013 to Mar 2014: Senior Analyst, Finance, Goldman Sachs  
Nov 2009 to Jun 2013: Senior Accountant, Financial Services, EY

## PROFESSIONAL AFFILIATIONS

Member of the Hong Kong Institute of Certified Public Accountants  
Chartered Financial Analyst Program: passed all levels of examination

## EDUCATION

BBA, Accounting and Finance, the University of Hong Kong, 2009

## PROFESSIONAL EXPERIENCE

### Forensic Accounting, Business Valuation and Damages Quantification

Providing assistance in relation to forensic accounting and valuation issues in a high-value family dispute in the Hong Kong Courts.

Providing valuation assistance in relation to a minority shareholder litigations arising from public-to-private M&A transaction.

Assisted in an M&A dispute between Chinese and US parties in the commodities sector, covering accounting and valuation issues.

Assisted in a post-acquisition dispute between Chinese and US parties in the technology sector in relation to accounting and valuation issues.

Assisted in a post-acquisition dispute related to the sale of a company in the beverages industry by two private equity groups. Scope of work related to assessing alleged misstatements in the calculation of normalised EBITDA as represented by the seller of the company.

### Accounting

Performed financial audits for a Fortune 500 commodities trading group listed in Singapore.

Achievements included:

- member of headquarter team that drove the global audit with determination of risk areas and audit strategy;
- led audit work in relation to carve out process and proposed listing of the agricultural division;
- reviewed the accounting treatment in relation to group consolidation and business acquisition;
- reviewed the valuation of commodity contracts and business acquired by applying discounted cash flow model and enterprise value multiples of comparable companies; and

- assessed the internal control on various business processes including sales and purchases of commodities, commodities derivatives transactions and risk management.

Provided auditing services for international financial institutions in Hong Kong. Identified key risk factors and performed internal control assessment on retail and commercial banking operations, loan approvals, insurance underwriting and claims processes. Performed credit review on loan portfolio and analytical review on income statement ratios.

Performed analysis and provided commentary on the APAC business performance of a top-tier international bank. Liaised with front and bank office on APAC budget drivers and rationale.

## **Fraud Investigation**

Conducted an FCPA investigation in China, including:

- developing and implementing search strategies on multilingual data;
- identifying key indicators and evidence of the allegation within millions of email communications; and
- conducting witness interviews and preparing reports.

Conducted fraud investigation into a Hong Kong listed company, including:

- performing fund flow tracing of the group, its suppliers and customers to identify circular flow of cash; and
- analysing relationship between the group and its major suppliers and customers by performing company search and examining information on account mandates.

Performed sanctions look-back exercise for an international financial institution, including:

- analysis on the transaction patterns of selected customers and counterparties and reporting on the routes of suspicious transactions;
- reviewing the related transaction screening alerts; and
- assessing the reasonableness of alert clearance.

Performed sanctions look-back exercise for a telecommunication company, including reviewing agreements, contracts and communications to identify suspicious transactions.

## **Financial Crimes Compliance**

Designed the APAC KYC onboarding model for an international financial institution. Defined the roles and responsibilities for the first and second line of defence, as well as streamlined the client onboarding and periodic review processes.

Implemented and enhanced the financial crimes risk assessments for international financial institutions covering anti-money laundering, anti-bribery & corruption and anti-fraud. Enabled the APAC stakeholders to monitor the inherent risk, control effectiveness as well as residual risk.

Designed, measured and monitored the financial crimes risk level against the regional risk appetite for an international financial institution. Coordinated with international counterparts to develop a consistent set of key indicators across regions.

Advised various financial institutions on their controls and potential deficiencies in relation to their financial crimes compliance program in Greater China.