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SUMMARY

Mr. Hauge is an Associate Director in the Washington DC office of the Berkeley Research Group (“BRG”). He specializes in forensic accounting; investigations of fraudulent conduct including fraudulent misrepresentation, misappropriation of assets, and corruption; and analysis of damages claims. Mr. Hauge has a B.S. in accounting from Wake Forest University with a specialization in auditing and a M.S. in accounting from Wake Forest University with a specialization in forensic accounting. He is a Certified Public Accountant (CPA) and Certified Fraud Examiner (CFE).

Mr. Hauge has more than 11 years of research and consulting expertise. His responsibilities at BRG include managing engagements including fraud investigations, asset tracing, damages analyses, expert witness services, and compliance assessments. His work on these engagements includes preparing expert reports and supporting exhibits (both as a lead expert and assisting other experts), providing expert witness testimony, project planning, document review and analysis, conducting accounting research, managing junior staff, and performing quality control review procedures.

Prior to joining BRG, Mr. Hauge was a Managing Consultant at Navigant Consulting, Inc. where he also managed a variety of engagements including fraud investigations, damages analyses, expert witness services, and compliance assessments. Among his accomplishments at Navigant, Mr. Hauge oversaw an audit team of 15 individuals as part of a foreclosure process review of a top-10 mortgage servicer. Prior to his time at Navigant, Mr. Hauge worked in PwC’s Audit and Assurance practice. During that time he assisted in conducting year-end financial statement audits of publicly traded companies.

Mr. Hauge is a member of the American Institute of Certified Public Accountants (AICPA) and the Association of Certified Fraud Examiners (ACFE).

Drew is a published co-author in Westlaw Journal on White-Collar Crime. Drew has provided presentations and lectures on forensic accounting on several occasions, including recently serving as a guest lecturer at Wake Forest University.

EDUCATION

M.S., Accountancy	Wake Forest University, 2009
B.S., Accountancy	Wake Forest University, 2008

PRESENT EMPLOYMENT

Berkeley Research Group, LLC – Associate Director
Global Investigations Practice, Washington, DC
2015-Present

PREVIOUS POSITIONS

Navigant Consulting Inc. – Managing Consultant
Forensic Investigations Practice, Washington, DC
2009-2015

PricewaterhouseCoopers LLP – Audit Intern
Assurance Practice, Philadelphia, PA
2008

CERTIFICATIONS AND PROFESSIONAL AFFILIATIONS

Certified Public Accountant (CPA) – Licensed in the State of Virginia by the Virginia Board of Accountancy (VBOA)

Certified Fraud Examiner (CFE) – Licensed by the Association of Certified Fraud Examiners (ACFE)

AICPA – Member

ACFE – Member

LANGUAGES

Spanish – Intermediate

SELECTED PROFESSIONAL EXPERIENCE

Asset Tracing

Mr. Hauge has managed numerous asset tracing investigations. These investigations involve tracing the flow of funds to assess and quantify alleged financial crimes. These cases have included the investigation of alleged bank fraud, tax evasion, campaign finance violations, improper use of donor / investor funds, fraudulent misrepresentations, and misappropriation of assets. In these investigations, Mr. Hauge has managed teams of junior staff to compile and analyze large amounts of data pulled from bank statements and supporting documents. These investigations routinely involve multiple entities, each holding numerous bank accounts with different banks and under varying account holder names. The analysis of these data included classifying transactions, tracing and verifying transfers between accounts, providing summary tables to answer specific queries, and identifying additional accounts of interest. The deliverables produced in these matters included detailed flow of funds mapping, both in Visio and Excel format. The resulting work product is designed to enable Counsel to understand and convey the sources and uses of funds flowing through the entities under investigation.

Expert Witness Services

Mr. Hauge served as an accounting expert witness in a matter involving an alleged breach of contract and an associated damages claim. In this matter, Mr. Hauge reviewed and analyzed accounting documents, formed opinions using the available information and his subject matter expertise, and prepared an expert report and exhibits which communicated his opinions clearly and concisely. This matter involved multiple rounds of discovery and Mr. Hauge assisted in identifying additional documents which may be relevant to the scope of his report. Mr. Hauge also managed junior staff on this matter who have assisted with document review, preparation of exhibits, and other tasks. In managing these colleagues, Mr. Hauge has performed a detailed review of their work to ensure quality and accuracy. The case culminated in a jury trial in the Superior Court of the District of Columbia. Mr. Hauge provided expert witness testimony in the trial. The case ended in a total trial victory for the client, with the jury awarding the full amount of damages proposed in Mr. Hauge's expert report. Mr. Hauge has been retained by Counsel for additional forensic accounting expert services to assess alter ego liability between a subsidiary and its parent company.

Mr. Hauge served as the case manager and primary editor on a 200+ page expert report in a civil dispute involving a large Canadian bank. The report involved analysis of the bank's reporting and disclosures related to its positions exposed to the US residential mortgage market during the subprime crisis. Mr. Hauge used his report writing and editing skills honed over the past decade to seamlessly integrate sections drafted by himself and two other expert level colleagues, ensuring consistency of content and voice. This matter required an in-depth understanding of derivative instruments and the mortgage banking industry. Mr. Hauge also directly managed a team of junior staff who assisted with preparing exhibits, performing accounting research, and fact checking. This matter is currently ongoing.

Mr. Hauge has assisted with an expert report related to a damages claim between two consumer electronics companies. Mr. Hauge worked closely with the expert on this matter and was heavily involved in both the report writing and the preparation of exhibits, as well as the review and analysis of case documents. Mr. Hauge also assisted with deposition preparation and attended the deposition of the expert he was supporting. The case resolved positively for the client with a favorable settlement prior to trial.

Mr. Hauge has assisted with an expert report related to a damages dispute between two operators at a plastics manufacturing site. Mr. Hauge played a key role in performing research and analysis in this matter and assisting with the preparation of the expert report and exhibits. This matter took place over several years, and Mr. Hauge's organization of the case materials crucially helped the team keep track of the large amount of case materials and analysis. The deliverables included an initial report, rebuttal report, and demonstratives for the arbitration.

Mr. Hauge has assisted with an expert report involving an alleged fraudulent misrepresentation made by a Finance Director at a government contractor. This case has involved significant accounting research as well as the review and analysis of accounting documents and other case materials. Mr. Hauge has prepared numerous tables and exhibits in this matter and has been closely involved with the preparation and editing of the initial report, supplemental report, and rebuttal report. This matter is currently ongoing.

Mr. Hauge assisted in the preparation of an expert report in an intellectual property dispute. In this engagement, Mr. Hauge was in charge of preparing the damages model, which was the centerpiece of the expert report. In preparing the model, Mr. Hauge used his expertise in Excel to perform advanced analysis of large data sets. Mr. Hauge also showed his ability to clearly and concisely communicate the results of his analysis to his team members and to the client. Mr. Hauge ensured client satisfaction by performing thorough quality control and providing assistance in preparing the expert for testimony and cross-examination.

In addition to the matters listed above, Mr. Hauge has assisted with the numerous additional expert reports over the course of his 10+ years of forensic accounting experience. The reports span a wide range of industries and subject matters, including finance, energy, biotech, government contracting, entertainment, consumer goods, manufacturing, and hospitality. Through all of these matters, Mr. Hauge has honed his skills as an effective writer, editor, and forensic accountant.

Experience with NGOs and Nonprofit Organizations

Mr. Hauge assisted an NGO with a forensic review of their accounting data. The review included the examination of accounting data from the corporate office as well as field offices worldwide. In addition to quantifying potential misstatements, Mr. Hauge helped to draft updated policies and procedures to bolster the organization's system of internal controls related to the accounting issues under investigation. Mr. Hauge and his colleagues provided a presentation to the organization's management detailing their findings.

Mr. Hauge assisted an NGO with a review of their policy and procedure management system. This review included holding interviews and walkthroughs to diagnose the issues with the existing system, and investigating potential solutions to arrive at a set of recommendations for improvement. This matter involved a high degree of client interaction and on-site procedures.

Experience with the Banking and Finance Industry

Mr. Hauge was the on-site manager of an end-to-end bankruptcy process review at a top-five mortgage servicer. As the on-site manager, he gained extensive experience interacting with key client personnel up to the VP level. His client interactions included 30+ interviews and walkthroughs, as well as weekly status updates to management and the creation of the final executive presentation. As part of the agreed-upon statement of work, he independently developed the audit test plan based on his expertise in bankruptcy and oversaw colleagues who performed the testing.

Mr. Hauge has also performed work on an independent review of the foreclosure activities of a major bank. Mr. Hauge obtained valuable project management experience as the leader of a team of 15+ individuals testing and reviewing loan files to determine whether the bank complied with the necessary regulations related to the foreclosure process. During his time on the project, Mr. Hauge developed a high level of familiarity with the foreclosure process and became the resident subject matter expert on bankruptcy regulations relating to a foreclosure. Mr. Hauge used his expertise in Excel to develop a tool used to automate many of the testing procedures, leading to a significant increase in efficiency across the project. In addition, Mr. Hauge conducted foreclosure review training sessions for over 150 new hires and subcontractors.

In an AML compliance assessment involving a bank, Mr. Hauge helped conduct interviews and walkthroughs, and performed testing to gain further comfort regarding the assertions of management. To assist with keeping the assessment organized and efficient, Mr. Hauge managed the document request list and completed formal notation for all interviews and walkthroughs conducted.

Litigation Support Services

Mr. Hauge has performed litigation support services in the matter of a contract dispute between a government agency and a service provider. Mr. Hauge worked extensively with a document review platform to determine the accuracy of budget projections submitted to regulators and auditors. Mr. Hauge excelled at crafting effective search terms to identify key documents. As a result of his aptitude in this area, Mr. Hauge was designated to train all new team members in how to effectively utilize the document review platform. Additionally, Mr. Hauge reviewed financial statements to assess the adequacy of footnote disclosures related to contingencies.

Mr. Hauge also provided litigation support services to the prosecution side in a high profile white collar crime case. On this project, Mr. Hauge performed advanced searches within document repositories to identify key documents. Additionally, he traced the flow of investor funds and created summaries of funding sources and disbursements. Mr. Hauge used his proficiency in Excel to accumulate and summarize financial data, including the profitability of each subsidiary of a multi-national organization. He also performed focused analyses into key issues and provided detailed documentation of findings in a format that was both visually appealing and understandable.

Foreign Corrupt Practices Act (FCPA) Investigations

Mr. Hauge assisted counsel in an FCPA investigative matter involving a Fortune Global 500 company. The investigation involved the search for illicit bribes to foreign officials, with a focus on the joint ventures created to operate in foreign countries. Mr. Hauge worked on-site as the main client point of contact. Mr. Hauge worked closely with individuals from the accounting and treasury departments to obtain and review trial balances and GL detail, make selections of GL entries of interest, and to obtain and review the supporting documentation for reasonableness.

Mr. Hauge has assisted with an FCPA investigative matter involving alleged bribery payments made by a high-end hotel company in South America. He utilized his Spanish proficiency and his FCPA experience to analyze client documents and trace the flow of funds.

Mr. Hauge has performed work on a number of other FCPA investigative matters. For these engagements, Mr. Hauge has gained experience in on-site engagement management including tracking progress against the project plan, managing client requests, and providing regularly scheduled updates. He has also performed in-depth analyses involving the general ledger, trial balances, and other documents such as invoices and agreements. Additionally, Mr. Hauge has gained familiarity with a number of document review platforms during his time performing FCPA investigations.

Innovative Maximization of Efficiency

Mr. Hauge assisted a large document review project in selecting and implementing new OCR software to maximize the efficiency and accuracy of their work. In doing so, Mr. Hauge gained insight into the level of OCR technology currently available on the market, and techniques for leveraging this technology to maximize productivity while ensuring the same high level of quality.

Additionally, Mr. Hauge has assisted in preparing claims for a number of clients related to a large corporate settlement. In doing so, Mr. Hauge played a key role in building the model used to calculate damages. To efficiently process customer address data, Mr. Hauge utilized Microsoft MapPoint and became highly proficient with this software. The modeling process also involved advanced excel knowledge and efficient design tactics.

PUBLICATIONS

Small D, Hauge RA, "15 Years of Fraud – And the Government's Attempt to Restore Investor Confidence" *Westlaw Journal*, White collar Crime, February 2016, Vol. 30, Issue 5.

PRESENTATIONS AND LECTURES

Hauge RA, *Forensic Accounting in Practice*, Wake Forest University, December 8, 2020.

Hauge RA, *Foreign Corrupt Practices Act (FCPA) Investigations*, Virginia State Bar Professional Development Conference, Tyson's Corner, VA, October 5, 2018.

Byrd R, Bautista M, Hauge RA, *Fraud Types and Best Practices for Preventing Fraud*, InsideNGO Fraud Symposium, Washington, DC, March 15, 2017.