

## DREW P. LEHMANN, CPA, CFE

BRG

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### SUMMARY

Drew Lehmann is an associate director in BRG's Economics, Disputes, and Investigations practice. She provides consulting services on matters involving the determination of economic damages in the context of litigation, arbitration, and other commercial dispute settings.

Mrs. Lehmann has significant experience in litigation and arbitration matters, dispute resolution, and fraud and forensic services in a variety of industries. She has managed numerous engagements that have required financial modeling, damage calculation and evaluation, expert support through quantitative and qualitative analyses, and forensic accounting and investigation expertise.

Mrs. Lehmann's professional career spans over fifteen years, during which she previously worked in forensic accounting, investigations, and dispute resolution with a Big Four accounting firm. She is a licensed Certified Public Accountant, Certified Fraud Examiner, and Chartered Global Management Accountant.

### EDUCATION

BBA, Accounting

University of Texas at Austin, 2008

Minor, Spanish

IES Spanish Language Studies Program

Barcelona, Spain 2007

### PRESENT EMPLOYMENT

BRG

Associate Director, 2022–present

Senior Managing Consultant, 2019–2022

Managing Consultant, 2012–2018

### PREVIOUS POSITIONS

Senior Associate, PricewaterhouseCoopers LLP, 2008–2012

## PROFESSIONAL CERTIFICATIONS

2011–present	Certified Public Accountant (CPA), American Institute of Certified Public Accountants (License No. 096725)
2012 –present	Chartered Global Management Accountant (CGMA)
2015 –present	Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners (License No. 597996)

## PROFESSIONAL AFFILIATIONS

### Present

American Institute of Certified Public Accountants (AICPA), 2011–present  
Texas Society of Certified Public Accountants, 2011–present  
Houston Chapter of Texas Society of Certified Public Accountants, 2011–present  
Association of Certified Fraud Examiners (ACFE), 2015–present  
Young Professionals in Energy, 2011–present

## BUSINESS AND NOT-FOR-PROFIT AFFILIATIONS

### Present

Member, Junior League of Houston  
Member, Chi Omega Alumnae Association of Houston  
Member, Texas Exes

## PROFESSIONAL EXPERIENCE

### Intellectual Property Litigation

- Managed various engagements involving the determination of a reasonable royalty rate and calculating economic damages related to alleged patent infringement and trademark issues.

### Loss and Damages Determination

- Utilized financial models to calculate economic damages in various commercial litigation, and international arbitration matters, such as breach of contract, lost profits, unjust enrichment, business interruption, intellectual property, product liability and purchase price disputes. The work included performing detailed analyses of historical and projected financial data, discounted cash flow models, valuation of business entities, examination of contractual obligations, market data research, compliance audits, review of underlying supporting documentation, and evaluation of adherence to Generally Accepted Accounting Principles (“GAAP”).

### Forensic and Investigative Accounting

- Participated in various investigations involving Foreign Corrupt Practices Act (“FCPA”) violations and due diligence work in various Latin and South American countries as well as in Asia. The work included

conducting detailed analyses of historical accounting records, verifying compliance with books and records provisions, identifying red flags, testing of transactions, tracing of funds, and evaluating internal controls.

- Performed an analysis of business bank records to quantify monies used by management for personal expenditures and other irregular transactions.
- Conducted reviews and audits for various contract compliance engagements related to purchase price disputes, profit sharing agreements, and lease analyses.
- Assisted an Office of Inspector General investigation relating to allegations that a manufacturer promoted off-label drugs and provided kickbacks to various physicians.
- Evaluated the books and records of a company that involved allegations of fraudulent financial reporting and misappropriation/concealment of assets.

## **Antitrust Litigation**

- Evaluated the standalone historical and prospective profitability of companies' app stores and other lines of businesses in connection with alleged antitrust issues.
- Performed various analyses and conducted significant industry research with respect to allegations that merchants paid excessive interchange fees to accept certain credit cards. and Visa and Mastercard along with their respective banks, violated antitrust laws.
- Assisted with investigations relating to allegations of antitrust for which illegal market allocation activities and competitor relationships in certain markets were evident. The work included performing SAS73 eMedia review in an effort to identify these violations and other potential issues.

## **Application of GAAP**

- Evaluated accounting and auditing issues, including application of GAAP and auditing standards, for alleged accounting improprieties utilized by company management and employees.

## **Settlement Administration**

- Administered calculations in the form of formal notices on behalf of the Tobacco Master Settlement Agreement ("MSA") in preparation of annual disbursements of approximately \$9 billion in accordance with the terms of the Tobacco MSA, a national resolution between tobacco manufacturers and the State Attorneys General of 46 states and 4 U.S. territories.
- Fulfilled the claims processing obligation of a "responsible party" under the Oil Pollution Act of 1990. The work included contributing to the equitable distribution of a \$20 billion disaster relief fund established by a Fortune 500 company; analyzing documentation submitted by claimants and their representatives; and determining settlement offers for various commercial business claims.

## **Finance Effectiveness**

- Executed tasks related to the settlement of failed banking institutions in accordance with the Purchase and Assumption Agreement for FDIC facilitated transactions.

## **Bankruptcy**

- Evaluated the books and records of an oil and gas company and healthcare facility to evaluate fraudulent conveyances and determine the point of insolvency.

## **Governance, Risk and Compliance**

- Evaluation of accounting and disclosure issues pertaining to financial reporting and adherence to GAAP.
- Assisted with the development of an enterprise-wide internal fraud governance program of a \$13 billion integrated financial services company.
- Performed data analytics for a healthcare client to verify their compliance to the Disproportionate Share Hospital (DSH) Program.

## ADDITIONAL SKILLS

Languages: English (Native), Spanish (Reading/Writing proficiency, Speaking conversational)

MS Office: (Word/Excel/PowerPoint/Outlook), QuickBooks, Adobe Acrobat, and SQL (basic skills)