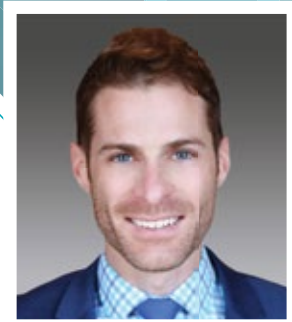


BRIAN DUFFY, CPA, CFF

PARTNER ► CURRICULUM VITAE



brian.duffy@marcumllp.com



EXPERIENCE

Brian Duffy is a partner in Marcum's Advisory services group. His experience in public accounting includes planning, organizing, administering and supervising all phases of audits and other financial engagements as an auditor for two of the largest public accounting firms in the world, serving both regional and national clients in leasing, real estate, retail, manufacturing, and legal industries, as well as Not-for-Profit entities.

Mr. Duffy's experience since leaving public accounting includes performing all manner of consulting services in the area of forensic accounting and litigation support services in connection with trustee proceedings, securities violations actions involving some of the largest public and private companies and their accounting firms (including cases involving Rite Aid, one of the largest accounting frauds in U.S. history, other high-profile matters such as those involving Wilmington Trust, Petrobras S.A., Lehman Brothers, WorldCom, Inc., Tyco, Inc., Household International, Inc. and Flowserve, Inc), and in a "pro-bono" capacity in matters relating to alleged human rights violations by two of the largest multinational oil and gas companies in the world, as well as in connection with shareholder derivative claims, Federal false claims, and other litigation.

Mr. Duffy has led various complex engagements from their inception through Federal and/or state trials, including providing services such as consulting on accounting and auditing standards, financial statement misstatements, SEC reporting, the computation of damages (including in matters relating to various multinational pharmaceutical companies with the U.S. Government and certain state Attorney General Offices, including Texas, West Virginia, Missouri, New York and Iowa) and investigating fraud allegations. Such services include participation in drafting or responding to complaint allegations involving accounting and auditing standards, consulting with counsel regarding accounting, auditing, and fraud-related issues, review of documents and related analyses, assessing financial statement impact of accounting errors and misstatements, assessing abuse within organizations, assisting counsel in preparation for deposition, authoring declarations and expert reports in the context of litigation, assisting the counsel in preparation for trial, and providing expert testimony in deposition and trial.

EXPERT WITNESS ENGAGEMENTS

The State of Delaware, ex. rel., William Sean French, Plaintiff-Relator, v. Card Compliant, LLC, Et al., Defendants; in the Superior Court of the State of Delaware; C.A. No. N13C. No. N13C-06-289 PRW [CCLD].

Glen M. White Builders, Inc., Plaintiff, v. Connolly Stucco & Plastering, Inc., Connolly Contractors, Inc., et al., Defendants; in the Court of Common Pleas, Delaware County, Commonwealth of P, Commonwealth of Pennsylvania, Civil Division; No.2019-002671.

Bobcat North America, LLC, Plaintiff, v. Inland Waste Holdings, LLC, RSMDBB Holdings, LLC, Bart A. Begley, Montgomery M. Davison, Robert A. Smith, Defendants; in the Superior Court of the State of Delaware; C.A. Smith, Defendants; in the Superior Court of the State of Delaware; C.A. No. N17C-06-170 PRW CCLD.

Donald Brokop, individually and on behalf of 11 other similarly situated, Plaintiff, v. Farmland Partners, Inc. Paul A. Pittman, and Luca Fabbri, Defendants; in the United States District Court for the District of Colorado; C.A. No. 1:18-cv-02104-DME-NYW.

PROFESSIONAL DESIGNATIONS

CPA – Certified Public Accountant, conferred by the American Institute of Certified Public Accountants

CFF – Certified in Financial Forensics, by the American Institute of Certified Public Accountants

ACFE – Association of Certified Fraud Examiners (ACFE)

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EDUCATION

Bachelor of Science in Accounting, *Eighth in class; Magna Cum Laude*, Villanova University

Bachelor of Business Administration, Finance, *First in class; Magna Cum Laude*, Villanova University

PROFESSIONAL & CIVIC AFFILIATIONS

American Institute of Certified Public Accountants (AICPA)

Association of Certified Fraud Examiners (ACFE)

Pennsylvania Institute of Certified Public Accountants (PICPA)

Bicycle Coalition of Greater Philadelphia – Finance Committee (Philadelphia, PA)

Friends of Weccacoe Park (Philadelphia, PA)

The V Foundation for Cancer Research (Cary, NC)

AWARDS

- *Philadelphia Business Journal*, “40 Under 40” honoree
- PICPA, 2014-2015 Young Leader Award

COMMUNITY INVOLVEMENT

- Bicycle Coalition of Greater Philadelphia – Finance Committee (Philadelphia, PA)
- Friends of Weccacoe Park (Philadelphia, PA)
- The V Foundation for Cancer Research (Cary, NC)

LANGUAGES

- Italian
- Spanish
- French
- Catalan

PROFESSIONAL WORK HISTORY

- **Marcum LLP, Partner, Advisory Services, September 2022 to Present**

- **Friedman LLP, Partner, January 2016 – August 2022**

- **Shechtman Marks Devor PC, Shareholder, June 2015 – December 2015**

Shechtman Marks Devor PC, Principal, Lit. Support & Forensic Accounting, 2012 - 2015

Shechtman Marks Devor PC, Manager, Lit. Support & Forensic Accounting, 2005 - 2012

Shechtman Marks Devor PC, Senior, Lit. Support & Forensic Accounting, 2003 - 2005

- **KPMG, LLP, Audit Senior, 2002 - 2003**

- **Arthur Andersen LLP, Audit Staff / Audit Senior, 1999 - 2002**

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