

STEPHANIE L. BERNARD, CPA*, CFE

DIRECTOR ► CURRICULUM VITAE



stephanie.bernard@marcumllp.com

EXPERIENCE

Stephanie L. Bernard is a director in the Valuation, Forensic & Litigation Services practice group. She has over ten years of accounting and consulting experience, concentrating on fraud and accounting-focused investigations, litigation and expert witness engagements, anti-bribery and corruption investigations, and compliance monitoring services.

Ms. Bernard's experience includes forensic accounting investigations related to financial statement fraud, corruption, whistleblower allegations, misappropriation of assets, and internal control failures. She is retained by company management, their boards of directors, or their attorneys on complex financial and accounting matters, often with a focus on Generally Accepted Accounting Principles (GAAP). She also has experience in complex litigation matters involving accounting, commercial litigation, business interruption, damages, accounting malpractice, post-acquisition, and corporate governance disputes. Ms. Bernard and her team are retained to analyze financial records and provide expert witness services in connection with these matters.

She has worked with public and private companies, as well as large, international organizations. Her experience spans a broad array of industries including utilities, oil and gas, technology, life sciences, healthcare, manufacturing, not-for-profits, financial services, real estate and construction, professional services, and food and beverage.

Ms. Bernard formerly worked in the Assurance and Forensic Advisory Services practices of "Big Four" accounting firms in Boston.

PROFESSIONAL DESIGNATIONS

Certified Public Accountant (CPA)

Certified Fraud Examiner (CFE)

EDUCATION

Master of Business Administration, Bentley University

Bachelor of Science in Accountancy, Bentley University

PROFESSIONAL & CIVIC AFFILIATIONS

Associate Board of Directors, Junior Achievement of Northern New England, Co-Chair

Association of Certified Fraud Examiners (ACFE)

American Institute of Certified Public Accountants (AICPA)

Massachusetts Society of Certified Public Accountants (MassCPAs)

Rhode Island Society of Certified Public Accountants (RISCPA)

ARTICLES & PUBLICATIONS

- "Hotlines and Fraud Detection: Changing Trends," *Marcum Valuation & Litigation Advisor*, July 2022
- "U.S. Fraud and Enforcement Actions," *Marcum Valuation & Litigation Advisor*, May 2021
- "A Focus on Effective Compliance Programs," *Marcum Valuation & Litigation Advisor*, December 2020. Contributing Author.

* Licensed by the Commonwealth of Massachusetts

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PROFESSIONAL EXPERIENCE

► Marcum LLP – 2019 to Present

Director, Advisory Services

- Provides advisory and consulting services focused on forensic accounting and litigation support services.

► Grant Thornton LLP – 2018 to 2019

Senior Manager, Forensic Advisory Services

- Provided forensic advisory services and business litigation support services in a variety of industries.

► Ernst & Young LLP – 2012 to 2018

Manager, Fraud Investigation & Dispute Services

- Performed forensic accounting and litigation services, including whistleblower investigations, corruption investigations, preparation of expert witness reports in connection with litigation and regulatory matters, and audit shadow investigations.

► PricewaterhouseCoopers LLP – 2011 to 2012

Experienced Associate, Assurance

- Provided financial statement audit services for utility and financial services industries.

EXPERT WITNESS ENGAGEMENTS

► California Energy Commission – The Office of Audits, Investigations, and Program Review v. California Energy Company

- *Company name withheld due to confidentiality*
- *On behalf of the defendant, rendered an expert report dated March 4, 2022, on the use of grant funds and the related accounting for the expenditures.*

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