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Lisa M. Collura, CPA, CFE, CFF

Senior Managing Director — Forensic and Litigation Consulting

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FTI Consulting

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Americas
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Education

B.S. in Business
Administration, John
Carroll University

Certifications

Certified Public
Accountant, New York

Certified Fraud Examiner

Certified in Financial
Forensics

Professional Affiliations

American Institute of
Certified Public
Accountants

New York State Society of
Certified Public
Accountants

Association of Certified
Fraud Examiners

Lisa Collura has over 30 years of experience in accounting, auditing and litigation consulting services, including forensic accounting and fraud investigations. Ms. Collura specializes in providing complex forensic accounting and financial fraud investigative services in connection with internal investigations on behalf of Trustees, Boards of Directors, Special Committees, and creditors of both public and private companies. Her engagements have involved tracing significant flows of funds among accounts and related entities in connection with fraud investigations and bankruptcy related matters. In many of these matters, Ms. Collura has traced funds through commingled accounts by applying widely accepted tracing methodologies.

Among her areas of professional expertise, Ms. Collura directs and manages large-scale forensic accounting and financial fraud investigations including examinations into matters involving alleged Ponzi schemes, diversions of funds and fraudulent financial reporting. She has assisted in the investigation of several of the largest fraud cases in the United States. She is currently managing a team of FTI Consulting professionals providing investigative services and litigation support to the court-appointed trustee for the liquidation of Bernard L. Madoff Investment Securities, serving as an expert witness in the trustee's efforts to recover billions of dollars of funds for the victims. In addition, Ms. Collura led the investigation into the facts surrounding the fraudulent activities at Refco Inc., and, in connection with the investigation, testified as a witness in the criminal trial against former executives of the company.

Ms. Collura also has experience in matters involving technical accounting and restatements of financial results. She has conducted internal investigations on behalf of Audit Committees and Special Committees of the Board in connection with whistleblower allegations and accounting misstatements.

Prior to joining FTI Consulting in 2001, Ms. Collura was the Assistant Corporate Controller for an information technology services company in Denver, Colorado. Ms. Collura was responsible for SEC reporting requirements and all internal financial reporting. She conducted due diligence procedures and managed the subsequent accounting for several company acquisitions and acted as the direct liaison with the outside auditors. Ms. Collura began her career as a Senior Auditor for Deloitte & Touche, where she audited one of the largest publicly traded steel manufacturing companies in Pittsburgh, Pennsylvania.

Professional Experience

Forensic Accounting and Financial Fraud Investigations Experience

- Provides investigative services and litigation support to the court-appointed trustee for the liquidation of Bernard L. Madoff Investment Securities and his counsel. Engagement assistance to date has included the day-to-day direction and supervision of teams in areas including forensic investigation, cash tracing, data analysis and litigation consulting.
- Conducted a large-scale fact-finding investigation into one of the largest fraud cases in U.S. history. The investigation, performed on behalf of the debtors and the creditors' committee of



Refco, Inc., a multi-billion dollar financial services company, involved tracing the roots of related party receivables and other substantial related party transactions, analyzing year-end and quarter-end transactions, and other analyses as requested by the United States Department of Justice and the Securities and Exchange Commission.

- Analyzed the flows of funds in bank and brokerage accounts involved in Ponzi scheme-related activity, serving as a forensic accounting expert to describe how investor funds flowed through the accounts and determine whether the cash flow activity within the accounts was indicative of a Ponzi scheme.
- Directed a forensic accounting investigation into whistle-blower allegations of fraud related to acceleration of revenue recognition under the Percentage of Completion method of accounting and improper bookings of expected future revenue by a company in the telecommunications industry.
- Assisted counsel to the liquidating trustee in a bankruptcy matter seeking to recover fraudulent transfers made by former officers and sales agents of a clinical laboratory company, serving as an expert witness in forensic accounting and the application of tracing methodologies to trace funds through commingled accounts.
- Led a team in the cash tracing and forensic accounting efforts in connection with FTI's retention by the Ad Hoc Secured Creditor Group in the Endo International plc matter where FTI conducted underlying tracing analyses to assist counsel with issues related to the secured creditors' rights to significant cash balances in accounts.
- Conducted a forensic accounting analysis to identify and quantify legitimate business expenses on behalf of a defendant in an SEC civil litigation to assist in settlement negotiations.
- Assisted counsel to a financial institution in responding to an SEC subpoena by analyzing activity of cash and other bank transactions reflected on account statements for hundreds of accounts and comparing that activity to transactions reflected in the bank's computer systems.
- Performed forensic accounting services on behalf of counsel to the Dupont Trust to support its litigation with the Attorney General of the State of Delaware, including conducting a detailed flow of funds analysis to determine the amount of the Trust's annual distributions and expenditures made within the State of Delaware.
- Assisted counsel to a large financial institution in evaluating the bank's compliance with Regulation W. The engagement involved tracing billions of dollars of funds transferred between and among related entities and affiliates of the bank, both domestic and foreign, to identify transactions that were potentially in violation of Regulation W requirements.
- Conducted an independent internal investigation into the facts and circumstances surrounding the defalcation and embezzlement by a former employee of an insurance company. As part of the investigation, a review of the company's internal control procedures was performed. A written investigative report, including observations and recommendations surrounding the lack of internal controls, was delivered to the Audit Committee at the conclusion of the investigation.
- Assisted counsel to the Audit Committee of a company in the advertising industry with financial, accounting and investigative aspects of an internal investigation of more than 40 agencies of the company. The engagement involved understanding the financial statement review process, including the restatement process in order to assist counsel in reporting to the

Audit Committee. Subsequently, the project was expanded to serve as the independent monitor of the company's remediation plan.

- Directed an independent Audit Committee investigation of a publicly traded heavy equipment manufacturer pursuant to a formal inquiry by the SEC with respect to improper revenue recognition, purchase accounting, recording of restructuring reserves, accounts receivable reserves, inventory obsolescence, and specific customer related issues. Performed site visits and test work at several domestic and international locations and summarized the findings of the investigation in a presentation given to the Audit Committee and the SEC.
- Performed forensic accounting services on behalf of five major law firms to defend a lawsuit against six major banks and financial institutions in one of the largest fraud cases in the United States. Services involved tracing significant flows of funds between accounts and related entities and investigating the impact of the accounting for the underlying transactions on the company's financial statements.

Litigation Consulting Experience

- Assisted counsel in the representation of a company in a derivative lawsuit that had been filed against three members of senior management, including the CEO. The lawsuit alleged the three senior management professionals conspired to pay compensation to the CEO in amounts that were in excess of those amounts the company was contractually obligated to pay. Services included recalculation of compensation amounts and tracing payments to senior management and related parties.
- Assisted counsel with responding to a potential Wells Notice from the SEC in connection with the audit of a company in the financial services industry. The SEC ultimately proceeded with enforcement actions against two audit partners of one of the major accounting firms related to three separate accounting issues. Services included conducting the necessary research on the related GAAP and GAAS issues and providing accounting and auditing consultation and guidance to counsel.
- Assisted with the preparation of an expert report related to a well-publicized accounting fraud. The case involved a litigation against certain underwriters related to allegations of failure to perform reasonable due diligence in connection with debt offerings of one of the largest telecommunications companies in the United States.
- Provided litigation consulting services to the Internal Revenue Service in connection with a dispute over the value of research credits claimed by the plaintiff in the case. Services consisted of expert report preparation and trial testimony preparation. Services also involved reviewing and analyzing related cost accounting issues.
- Provided litigation consulting and support of expert witness services, including expert report preparation and deposition and trial preparation for a multi-billion-dollar accounting malpractice case filed by a lender against one of the major accounting firms. The case involved review and analysis of several years of audit work papers as well as research and analysis of related GAAP and GAAS issues.

Testimony

United States of America v. Tone N. Grant, Forensic Accounting Summary Witness, United States District Court, Southern District of New York (2008)

Marc S. Kirschner, as Trustee of the Refco Litigation Trust v. Thomas H. Lee Partners, L.P., et al., Expert Deposition Testimony, United States District Court, Southern District of New York (2010)

Marc S. Kirschner, as Trustee of the Refco Private Actions Trust v. Phillip R. Bennett, et al., Expert Deposition Testimony, United States District Court, Southern District of New York (2012)

Madoff Securities International Limited v. Stephen Ernest John Raven, et al., Trial Testimony on behalf of Claimant in High Court of Justice, Queen's Bench Division, Commercial Court, London, England (2013)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. J. Ezra Merkin, et al., Expert Deposition Testimony, United States Bankruptcy Court, Southern District of New York (2015)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Andrew H. Cohen, Expert Trial Testimony, United States Bankruptcy Court, Southern District of New York (2015)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Edward A. Zraick, Jr., et al., Expert Deposition Testimony, United States Bankruptcy Court, Southern District of New York (2017)

Securities Investor Protection Corporation v. Bernard L. Madoff Investment Securities LLC, Expert Testimony at Evidentiary Hearing on Profit Withdrawal Transactions, United States Bankruptcy Court, Southern District of New York (2018)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Carol Nelson, Individually and Carol and Stanley Nelson, Expert Trial Testimony, United States Bankruptcy Court, Southern District of New York (2019)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. BAM, L.P., Michael Mann and Meryl Mann, Expert Trial Testimony, United States Bankruptcy Court, Southern District of New York (2020)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Frank J. Avellino, et al., Expert Deposition Testimony, United States Bankruptcy Court, Southern District of New York (2020)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. Sage Associates, et al. and Sage Realty, et al., Expert Trial Testimony, United States District Court, Southern District of New York (2022)

Richard Arrowsmith, Liquidating Trustee of the HDL Liquidating Trust v. Centre First United Methodist Church, Expert Trial Testimony, United States Bankruptcy Court, Eastern District of Virginia (2023)

Irving H. Picard, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC v. The Hebrew University, et al., Expert Trial Testimony, District Court in Tel Aviv - Yaffo, Israel (2024)

Richard Arrowsmith, Liquidating Trustee of the HDL Liquidating Trust v. Christian Life Assembly of

Columbia, South Carolina, Inc., Expert Trial Testimony, United States Bankruptcy Court, Eastern District of Virginia (2024)

Richard Arrowsmith, Liquidating Trustee of the HDL Liquidating Trust v. Lake Murray Baptist Church, Expert Trial Testimony, United States Bankruptcy Court, Eastern District of Virginia (2024)

Shintech Incorporated v. Olin Corporation and Blue Cube Operations LLC, Expert Deposition Testimony, United States District Court, Southern District of Texas, Galveston Division (2025)

Shintech Incorporated v. Olin Corporation and Blue Cube Operations LLC, Expert Deposition Testimony (Rebuttal), United States District Court, Southern District of Texas, Galveston Division (2025)

Training and Presentations

- Develop and instruct continuing professional education for FTI Consulting
- Co-presenter of Basics of Accounting for Lawyers 2024, "Insights from the Statement of Cash Flows" (Practising Law Institute, 2024)
- Co-presenter of Basics of Accounting for Lawyers 2022, "The Internal Control Function and the Impact on Accounting Fraud and Forensic Investigations" (Practising Law Institute, 2022)
- Co-presenter of Basics of Accounting for Lawyers 2021, "Anatomy of the Balance Sheet" (Practising Law Institute, 2021)
- Co-presenter of Basics of Accounting for Lawyers 2020, "Financial Statements, Accounting Frameworks and Assurance Standards" (Practising Law Institute, 2020)
- Co-presenter of Bridge-the Gap I: Ethics and Skills for Newly Admitted New York Attorneys, "Accounting Basics and Financial Statements for Lawyers" (Practising Law Institute, 2019 - 2021)
- Presenter of "An Overview of FTI Consulting and Forensic Accounting" to students at Fordham University in the Bronx, New York
- Instructor of an Intermediate Accounting course at the Community College of Denver