



## JIM BARRATT

### MANAGING DIRECTOR

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#### EDUCATION

BA, Business Economics with Accounting emphasis, University of California, Santa Barbara

#### CERTIFICATIONS

Certified Public Accountant

AICPA Certified in Financial Forensics

Certified Compliance and Ethics Professional

#### PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Association of SEC Alumni

Society of Corporate Compliance and Ethics

Leadership Greater Washington

SEC Historical Society

Jim Barratt is a Managing Director focused on investigations and accounting advisory at Ankura Consulting Group. He is based in the firm's Washington, DC office. An experienced forensic accountant, he has managed compliance and investigative work connected to corporate fraud, anti-bribery and corruption remediation, and United States Department of Justice (DOJ) and United States Securities and Exchange Commission (SEC) proceedings. Over the past 30 years of his professional life, Mr. Barratt has served as an independent auditor, internal audit director, chief compliance officer, and SEC enforcement accountant.

He has performed anti-bribery and corruption compliance reviews and risk assessments for a variety of companies in China, Brazil, India, Mexico, Korea, Japan, Singapore, and Europe. Mr. Barratt has also advised companies and their counsel on profit disgorgement analyses and approaches to government settlements related to Foreign Corrupt Practices Act (FCPA) violations. In addition, Mr. Barratt has led numerous forensic accounting investigations involving complex accounting issues and financial fraud. He has assisted counsel in communicating investigation findings to audit committees, SEC staff, and congressional committees.

Prior to joining Ankura, Mr. Barratt was an FTI Consulting managing director, a partner with Forensic Risk Alliance, and a managing director in the global forensic and dispute practice of Alvarez & Marsal. He served for six years as an accountant in the enforcement division of the SEC in its Washington, DC, headquarters and more than six years in the audit practice and dispute consulting group of a Big Four firm. Mr. Barratt was also a deputy director for the internal audit for Computer Sciences Corp.

Mr. Barratt's professional experience includes the following:

- Assisted several companies over a variety of industries in the calculation and evaluation of profit disgorgement in connection with FCPA settlement agreements with government regulators. Worked closely with company personnel and counsel in providing supportable and reasonable profit disgorgement estimates and presented to the SEC, DOJ, and the Serious Fraud Office.
- Assisted independent monitors for an oil and gas services company and a global self-service technology company in a review and assessment of anti-bribery and corruption controls, where he conducted transaction testing and employee interviews and drafted a report of observations. Performed on-site reviews in both India and Mexico.

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- Provided FCPA due diligence services to a global energy company in connection with multiple acquisitions of target companies around the globe. Conducted compliance and anti-bribery/corruption reviews, including testing of transactions and employee interviews.
- Conducted an anti-bribery/corruption review of a global Canadian energy company's China operations, as well as an audit of several of the company's Chinese third-party distributors. Conducted interviews and reviewed documentation in Shanghai, and made several significant findings and recommendations for improvement.
- Assisted the independent monitor of a global high-tech manufacturing company in the review and assessment of the compliance function as part of an FCPA deferred prosecution agreement with the DOJ and the SEC. Evaluated the company's system of internal controls, books, and records, and made recommendations for improvement. Performed on-site reviews in Singapore and China.
- Coordinated and supervised a multiyear, large-scale forensic accounting analysis and assisted internal and external counsel in the development of litigation claims on behalf of the Lehman Brothers Holdings Inc. bankruptcy estate. Worked as part of a larger team to maximize available assets for the benefit of the debtor's estate and the creditors. Investigated and tracked the movement of billions of dollars of collateral between counterparties and clearing banks in the period leading up to and through the bankruptcy filing. Interfaced with the legal and financial advisors of the unsecured creditors committee, the Securities Investor Protection Corp., the Lehman Brothers' broker/dealer, the court-appointed examiner, and several large clearing banks.
- Developed a corporate compliance function while serving as the interim chief compliance officer of a \$600 million global manufacturing company facing a DOJ FCPA investigation. Developed corporate compliance policies and conducted training on compliance and FCPA issues to over 400 employees in more than eight countries, including China, India, Korea, and Japan. Provided daily guidance on compliance issues and reported monthly to the executive directors of the UK-based parent company.
- Assisted outside counsel in an FCPA investigation initiated by whistleblower allegations involving the Latin American subsidiaries of a global pharmaceuticals manufacturer. The work involved interviews of company personnel and securing and reviewing electronic data from the subsidiary in Mexico and Chile.
- Managed a team of forensic accountants in connection with an internal investigation related to revenue recognition issues at a global electronic components manufacturer. The team worked closely with counsel and the audit committee of the company and held frequent briefings with the outside auditors and the SEC.
- Led a team in a nine-month internal investigation of accounting and reporting issues at Freddie Mac. The work involved supervising teams of accountants to assist counsel in conducting interviews, reviewing large volumes of electronic and paper records, and researching complex accounting issues. The results of the investigation caused the company to make one of the largest corporate restatements in U.S. history. He made presentations to the board of directors and the SEC and testified before the House Committee on Energy and Commerce.