

Ryan A. Merryman

CPA/CFF, CFE

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Ryan Merryman is a Manager with Durkin Forensic, Inc., at its Los Angeles office. Ryan is a Certified Public Accountant with a Certification in Financial Forensics and is also a Certified Fraud Examiner; he has six years of experience in public accounting and forensic advisory services. Prior to joining the Durkin Forensic team, Ryan was a Manager in KPMG LLP's Forensic practice and has also served in the Audit group.

Ryan has extensive experience performing investigations, including, complex earnings management schemes, asset misappropriation, backdating stock options, GAAP noncompliance, Foreign Corrupt Practices Act (FCPA) violations, and has assisted audit teams to mitigate risks from fraud. Ryan has applied analytical skills and accounting knowledge to design and perform complex data analytics. He has broad experience using forensic data analysis tools in both proactive and reactive situations and while at KPMG LLP was a national instructor for such methodology.

Investigative and Advisory Experience

- Investigated alleged fraudulent financial reporting of a multinational corporation. Designed custom data analytics to ascertain the pervasiveness and value of potential fraud.
- Analyzed a corporation's foreign cash disbursements for a three period and performed procedures to detect violations of the Foreign Corrupt Practices Act.
- Conducted an asset misappropriation investigation of a precious metal manufacturer. Managed email review which included coordination of numerous reviewers in several U.S. offices.
- Directed email review of a public corporation, coordinated findings with the company's auditors. Successfully completed work within an extremely tight deadline resulting in a timely filing of financial statements.
- Performed accounting analysis over specific set of accounts used by the company to book unfounded journal entries. Assisted the company to correct the account balances.

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Ryan A. Merryman
Manager
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Service Lines
Fraud and Misconduct Investigations
Fraud Risk Management
Internal/External Audit Assistance
Complex Data Analysis
Forensic Accounting

Education and Certifications
Bachelor of Arts in Business
Economics with Emphasis in
Accounting, University of California,
Santa Barbara
Certified Public Accountant,
State of California
Certified in Financial Forensics
Certified Fraud Examiner

Professional Associations
American Institute of Certified Public
Accountants
Forensic and Valuation Services
Section
Association of Certified Fraud
Examiners



- Assist audit teams to proactively identify high risk journal entries. Applied audit background and accounting knowledge when suggesting analytics and interpreting results.
- Assisted audit teams in their efforts to comply with SAS 99 “Consideration of Fraud in a Financial Statement Audit” by helping to identify risk factors.
- Assisted on purchase price dispute engagements, analyzed arguments as they pertained to authoritative accounting literature. Performed financial analysis, and asserted outcome.
- Analyzed case evidence as prepared by council and assisted in the preparation of expert witness testimony, ensured all facts discussed were adequately supported.
- Evaluated business processes and cost structure for distressed companies. Considering bankruptcy and debt covenant non-compliance, provided opportunities for cost reduction and business improvement
- Provided assistance over financial statement consolidation of a multinational corporation.
- Assisted in the completion of SOX 404 walkthrough procedures and documentation.
- Experienced auditor including the preparation of 10K and 10Q filings. Have performed consolidations of corporations with numerous international subsidiaries.

