



Mike Roos

CA (SA)

Partner

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Mike Roos, a Partner with StoneTurn, has more than 25 years of experience in forensic accounting, investigations and expert witness work.

As an independent expert, Mike is experienced in the quantification of loss and damages along with the various methodologies that may be applicable to different types of disputes. He regularly performs complex accounting analyses, robust loss quantification and provide settlement assistance to achieve successful outcomes for clients.

Mike is an experienced forensic accountant and has performed more than 100 forensic investigations. He is an expert in the investigation of fraud and misconduct, complex financial transactions, conflicts of interest reviews, quantification of damages, commercial disputes, auditor negligence, giving testimony, as well as the preparation of forensic reports for criminal, civil and insurance purposes. He regularly works with law enforcement agencies, both local and international, to perform complex investigations.

Mike has worked with clients across various regions and industries, including construction, mining, financial services, telecoms, and the public sector. He has lived and worked in New York, London and Jersey and is currently engaged on many multi-jurisdictional investigations.

Prior to joining StoneTurn, Mike was a Forensic Director with a big 4, where he led the assessment of fraud risk in audits conducted by his firm. During these audit

Education

B.Com Honors, Accounting,

CTA

University of Pretoria

Practice Areas

Investigations

Litigation

Expert Testimony

Compliance & Monitoring

Investigations

Languages

Afrikaans

English

consultations, he covered topics such as the risk of financial statement misstatement, fraud risk, regulatory compliance, operational risk, anti-bribery and corruption, cyber risk and related parties and ethics.

Mike is a Chartered Accountant and member of the South African Institute of Chartered Accountants and is an Associate Member of the ACFE International. He has completed a course in “The Internet of Things” from the Massachusetts Institute of Technology (MIT).

He is fluent in English and Afrikaans.

PREVIOUS EXPERIENCE

- KPMG Forensics (2013-2018) – Associate Director
- Barnstone Fraud Risk Services (2010-2013) – Director
- PwC (2004-2010)
 - PwC Forensic Services, Associate Director
 - PwC (New York) Forensic Services, Associate Director
 - PwC Forensic Services, Manager / Senior Manager
- BNY Mellon Bank Europe (2003-2004) – Assistant VP Internal Audit
- PwC (London) Forensic Services (2002-2003) – Manager
- PwC Forensic Services (2000-2001) – Assistant Manager
- Pricewaterhouse Audit (1997-1999) – Training Contract

PROFESSIONAL AFFILIATIONS / OTHER

- South African Institute of Chartered Accountants, SAICA
- Associate Member, ACFE (International)

SELECT DISPUTES EXPERIENCE

- He has specific experience in forensic and dispute advisory services in capital projects relating to infrastructure, mining and oil and gas.
- Mike has testified in many forums including arbitrations where he was accepted as an independent expert.
- His work in complex disputes, preparation of expert reports and testimony includes:
 - Auditor negligence claim, assisting council in preparation for cross examination in the National Potato Co-operative Ltd matter.
 - Quantification of damages in patent infringements.

- Construction disputes involving compensation events.
- Claims arising from a loss of profits due to contractual disputes.
- Claim for a loss of investment income due to mandate breaches
- Shareholder disputes relating to the interpretation of financial clauses in contracts.

SELECT RECENT/ SIGNIFICANT ENGAGEMENTS:

- Providing expert testimony in an arbitration regarding a loss of profits resultant from a breach of contract by the South African Police. (Arbitrator: Judge Louis Harms.)
- Providing expert testimony in an arbitration at AFSA in respect of a loss of profits resultant from a contract dispute.
- Investigation in response of a subpoena issued by The United States District Court for the Southern District of New York involving a confidential matter in Angola.
- Acting as asset recover specialist in a global matter on behalf of an investment bank in respect of Government bonds issued by the Government of Malaysia.
- Served as a key member of the remediation team for an international banking monitorship following a deferred prosecuting agreement between the bank and the US Department of Justice.
- Mike has been appointed as both an inspector and repayment administrator on various matters by the South African Reserve Bank.
- Complex financial misstatements and manipulation by an employee of a corporate telecommunication provider; assisted counsel with preparing documentation for the disciplinary hearing and oversaw sections of the criminal report and preparation of exhibits to be handed over to counsel.