

# Nicholas M. Hodson CA, CA.IFA

## Curriculum Vitae

### Qualifications

Member of the Institute of Chartered Accountants of Ontario 1976

Awarded Specialist designation in Investigative and Forensic Accounting 2001

### Professional Experience

Gave expert testimony before the Courts of Ontario, Quebec and Manitoba, the Ontario Municipal Board and Arbitration panels.

Authored several hundred expert reports in cases involving class action claim for damages against the Canadian Government, breach of contract, fraudulent financial information, secret commissions, securities fraud, patent infringement, libel, wrongful dismissal, landlord tenant disputes, construction claims, professional malpractice, personal injury, and other economic loss claims in a wide range of industries and circumstances.

Led over one hundred investigations into alleged or suspected fraud in telecommunications, retail, television, charitable organizations, financial services, gaming organizations, manufacturing, municipal government, law firms, nursing homes, newspapers,

Led Canadian Fraud Investigation and Dispute Services practice of Ernst & Young LLP (retired 2005).

Engaged as a partner in the practice of Investigative and Forensic Accounting with Ernst & Young LLP for approximately 20 years.

Audit partner Ernst & Young LLP from 1981 to 1985

### Other experience

Investigative and Forensic Accounting Consultant to Ernst & Young LLP on investigative and litigation matters.

Sessional Lecturer in Expert Witness skills in the University of Toronto post graduate Diploma in Investigative and Forensic Accounting (DIFA) program.

Developed expert witness cases, designed and produced video and written study materials for the DIFA program.

Former Chair of the Board of the Alliance for Excellence in Investigative and Forensic Accounting, the governing body authorized through the Canadian Institute of Chartered Accountants to grant specialist designations in Investigative and Forensic Accounting to Chartered Accountants who have met the criteria for certification as specialists.

Former Member of the Board and Chair of the Education Committee of the Alliance for Excellence in Investigative and Forensic Accounting.

Former Division Chair of the Professional Conduct Committee of the Institute of Chartered Accountants of Ontario.

Former Member of the Professional Conduct Committee of the Institute of Chartered Accountants of Ontario.

Author of a research Study on Auditing Pension Plans for the Canadian Institute of Chartered Accountants.

Wrote and spoke widely on fraud and fraud risk management through professional and academic publications, television, radio and privately sponsored seminars.

Presented papers on fraud and fraud risk management at the 2004 International Colloquium on Corporate Governance, Queen's University, Belfast, Northern Ireland, and on the relationship between auditing and fraud at the Australian National University, Canberra 2007.