

## Jeffrey T. Harfenist, MBA, CPA

*Senior Director*

Jeffrey Harfenist is an experienced fraud expert with more than 30 years of forensic accounting experience, having managed teams on some of the most high-profile investigations in U.S. history, including Tyco and Enron. Advising multinational organizations and their counsel, Jeffrey has extensive experience leading domestic and international engagements for public and private organizations across numerous industries.

His practice focuses primarily on fraud-related matters, including violations of international anti-corruption statutes (including the FCPA), kickbacks, embezzlements, undisclosed conflicts of interest, bid rigging, Ponzi schemes, financial statement fraud, M&A anti-corruption due diligence, diversion of corporate opportunities, and denuding assets from trusts and estates. Jeffrey advises clients on implementing compliance and due diligence best practices, conducting risk assessments, developing anti-corruption and anti-fraud compliance programs and the ongoing testing and monitoring of these programs. He is experienced in conducting high-stakes internal investigations in response to inquiries by regulatory bodies.

### Selected Project Experience

- Provided expert testimony at trial in a commercial dispute in connection with claims asserted by a former partner against certain components of income and intangible assets of a partnership.
- Conducted investigation concerning allegations of embezzlement involving the property manager for a 5,000-unit residential community. Investigation involved a review of substantial amounts of financial data and other relevant data sets maintained by the company. Prepared a detailed report of findings.
- Managed FCPA investigation concerning allegations of corruption involving a global mining company's operation with a joint venture partner in Asia. Performed detailed risk assessments, probed electronic data, and analyzed records to determine the status of transactions with government officials, related parties, and high-risk third-party sub-contractors. Conducted detailed assessment of existing policies and controls related to mitigating anti-corruption risks. Participated in numerous witness interviews. Prepared a report of findings.
- On behalf of the SEC, analyzed the anti-corruption controls, policies and anti-corruption compliance program for an upstream energy company, specific to their operations in West Africa, including its dealings with third party agents, logistics, and customs officials. Issued several detailed reports covering our findings, opinions and rebuttal opinions on the adequacy of the company's existing anti-corruption policies and controls, the degree to which these controls and policies were ignored and/or circumvented, and the company's compliance with the books and records provisions of the FCPA. Provided deposition testimony.
- Managed the review and testing of anti-corruption compliance within a global mining company's operation in South America and Africa. Focused on high-risk transactions with licensing, permitting, customs, HS&E, sub-contractors, customers, petty cash, and gifts, travel & entertainment.



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### EDUCATION

Rice University  
MBA, Accounting

University of Texas  
BBA, Accounting (Jones Scholar  
Award)

### CERTIFICATIONS & LICENSES

Certified Public Accountant (CPA)  
Texas

### AFFILIATIONS

American Institute of Certified  
Public Accountants