



Robert "Bob" Cavoto, CPA Senior Director

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Robert "Bob" Cavoto is a forensic accountant who has provided consulting and expert witness services on commercial, construction and real estate matters in both domestic and international disputes and investigations. Bob has provided expert witness services on disputes involving large heavy civil, industrial / energy power, mixed use and commercial development projects and has assisted clients with accounting and financial fraud investigations.

His accounting expertise includes forensic accounting and fraud investigations, preparation, analysis and resolution of contract disputes involving extra work, delay and disruption damages, productivity impacts and lost profit calculations. His financial and operational expertise includes financing/underwriting, valuations, acquisition/dispositions, development, asset management and strategic planning/analysis and budgeting.

Bob's experience spans projects in all stages of development, construction and/or operation from a private or public owner, lender, developer or contractor perspective. He is drawn from his consulting experience and prior positions including as COO/CFO for a development, construction and operations company, VP--Asset Management/VP--Fund Controller for a REIT/MLP Advisor overseeing eight publicly traded real estate funds, and Senior Manager--Audit and Advisory for a Big Four public accounting firm.

Selected Project Experience

► Provided analysis and prepared expert reports on extra work, delay and disruption damages, loss of productivity and lost profits totaling in excess of \$3 billion related to the \$5.2 billion expansion of the Panama Canal.

► Prepared expert reports in case involving accounting and financial reporting (GAAP) violations and audit (GAAS) deficiencies for a large engineering & construction company. Issues related to improper revenue recognition on long-term contracts for the construction of heavy civil and industrial plants and asset valuation impairment. Provided analysis of violations impacts on reported results and non-compliance with accounting policies and procedures.

► Prepared expert report for a full service data center hosting company related to breach of Non-Disclosure Agreement, unjust enrichment and violations of Virginia Conspiracy Act and Uniform Trade Secrets Act. Damages related to the value of services in identify a data center facility that

met requirements of large governmental agency. Multiple damages were calculated based on applicable legal theories.

► Prepared expert report for the state community college system in a case involving loss of business valuation damages claimed by a contractor in a dispute regarding contractor's performance.

► Served as Asset Manager initially overseeing the workouts/dispositions of a portfolio of development and mortgage loans and subsequently the entitlement, development and financing of a portfolio of projects totaling in excess of 6,000 acres with development plans for approximately 5 million square feet of office, retail and flex space and 6,500 housing units. Secured development rights for 565-acre and 270-acre residential projects. Developed bankruptcy plan that extended acquisition debt maturities to keep property assemblage intact.



Education

- Northern Illinois University
B.S. in Accountancy (Honors)

Certifications & Licenses

- Certified Public Accountant (CPA)
Illinois

Affiliations

- American Institute of Certified Public Accountants (AICPA)

Honors

Who's Who Legal:

- Consulting Experts, Construction Quantum and Delay, 2020-2022
- Construction, 2021-2022
- Client Choice Award, Construction – Expert Witness, 2024

Publications

- Expert Witnesses: Construction Cases, Philip R. Croessmann, Jeffrey E. Fuchs, Peter L. Warren, Co-authored Chapter 9, "Damages Experts", Thomson Reuters Westlaw, 2013-2014