



Arnold Y. Castillo, CPAML Managing Director

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Arnold Castillo has worked over 20 years in the investigations field managing high-stakes and complex corporate investigations, litigation support, global asset searches, Foreign Corrupt Practices Act (FCPA) and Bank Secrecy Act (BSA)/Anti-Money-Laundering (AML) investigations, and ICSID arbitration matters. His fact-finding background includes investigating internal fraud and corruption rings for multinational mining, energy, banks, and credit card corporations with multijurisdictional operations in the Andean region, Central America and the Caribbean where he deployed teams for intelligence-gathering assignments, IT digital evidence collection, and forensic accounting. Arnold has led hundreds of pre-transaction business intelligence, political risk, and due diligence investigations for foreign investors and international candidates applying for financial licenses worldwide. Arnold has led several investigation and litigation support teams on multiple occasions and presented testimony in arbitration proceedings in defense of his clients.

Selected Project Experience

- ▶ Risk, Investigations and Compliance. Mr. Castillo has been involved in a wide variety of investigative matters, including fraud and money laundering investigations, anti-corruption risk assessments, and consultancy, regulatory compliance system design and audits, business intelligence assignments, pre-transaction due diligence, asset tracing, digital forensics, and litigation support.
- ▶ Litigation Support. At the direction of external counsel, undertook detailed research as part of major environmental damage litigation to identify information material to the matter, including the identification and interviewing of potential witnesses.
- ▶ Internal Investigation I. Retained by counsel a global mining company to investigate allegations of occupational fraud in four countries of the Andean region. The case involved the deployment of an experienced team to undertake document review, data analytics, and interviews (whistleblower, current, and former client employees), followed by a presentation to the board of directors of investigative findings and recommendations.
- ▶ Internal Investigation II. Retained by the counsel of a global construction material company to investigate allegations of sensitive information leaks, asset misappropriation of former employees that were impacting the reputation of the company.
- ▶ Expert Witness Support. Working to external counsel, provided expert investigative and analytical support to counsel defense into environmental damage matter. Work involved forensic technology collection, data analytics, and analysis of investigative research.
- ▶ Security System Design I. Geographical risk assessment, strategic intelligence gathering, and security design of the top Central America supermarket and pharmacy chain to mitigate security and operational risk.
- ▶ Security System Design II. Geographical risk assessment, strategic intelligence gathering, and security policies and procedures design of Natural Gas Pipeline in South America.
- ▶ Security System Design III. Geographical risk assessment, strategic intelligence gathering, investigations, and security policies and procedures design of Global Gold mine.
- ▶ Due Diligence. As part of a European investment fund's pre-acquisition due diligence, undertook an investigation into several toll road concessions to establish whether there was evidence of any corrupt practices in the award process, in addition to an assessment of political and operational risks associated with the assets. The project included working with external counsel to analyze any potential regulatory risk exposure for the fund.



EDUCATION

- **Universidad de Lima**
BS, Economics
- **Florida International University**
International MBA

HONORS

- WWL Ranked Thought Leaders - USA Investigations Forensic Accountants 2023
- WWL Ranked Global Leader – Investigations Digital Forensic Experts 2023
- WWL Ranked Thought Leaders – GIR Investigations Forensic Accountants 2022

LANGUAGES

- English, Spanish