



Sergio P. Negreira, Jr., CPA, CFF, JD

Managing Director

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Sergio P. Negreira, Jr. brings nearly three decades of experience in forensic investigations, dispute resolution and corporate compliance to his role as Managing Director. He has led complex engagements across industries, including construction, energy, telecommunications, healthcare, retail, manufacturing, hospitality and financial services. Sergio is widely recognized for his expertise in fraud and corruption risk assessments, Foreign Corrupt Practices Act (FCPA) and regulatory compliance, damages, lost profits analysis and business interruption claims. He has also provided expert testimony in state and federal jury trials, as well as arbitration proceedings, guiding clients through some of their most critical disputes

Before joining Delta, Sergio served as a longtime partner at a "Big Four" firm, where he led the firm's Disputes & Forensics practice for Florida, Latin America and the Caribbean. He has investigated high-profile matters involving financial misconduct, money laundering, and cross-border compliance issues, frequently operating in high-risk regions. In addition to his consulting practice, Sergio is an adjunct professor at the University of Miami, where he teaches graduate courses in forensic accounting and litigation support. He is a frequent lecturer and panelist on corporate governance, financial fraud and investigative techniques.

Selected Project Experience

- ▶ Assisted counsel for a global manufacturer in calculating damages after a Caribbean government unilaterally reduced favorable import tariffs, ending the company's monopoly. Work included cost analysis, lost profit calculations, mitigation through exports and price/break-even studies. Testified before arbitration tribunal.
- ▶ Served as expert for an international developer/airport proprietor, presenting tariff model analyses before a Costa Rican arbitration panel.
- ▶ Assisted a Caribbean Attorney General's Office in investigating alleged misappropriation across government programs. Analyzed fund flows, management practices and potential investment dispositions while providing advisory support.
- ▶ Supported counsel in a dispute among Latin American conglomerate owners alleging diversion of funds. Analyzed sources and distributions of proceeds across business segments.
- ▶ Provided expert jury testimony on a fraud scheme involving management collusion, falsified audit documentation and concealment tactics. Explained how coordinated frauds can mislead financial statement auditors.
- ▶ Investigated bribery allegations at a South American subsidiary of a multinational, involving payments for infrastructure contracts worth hundreds of millions. Led forensic analysis to decode money flows, uncover ghost employees, fictitious vendors, and conducted extensive data/email reviews.
- ▶ Retained by Plaintiff's counsel to assess economic damages from Lanham Act violations. Built damages model to quantify losses from "knock-off" restaurants and delivered deposition and trial testimony.
- ▶ Assisted counsel defending medical schools in federal investigations of Medicare/Medicaid overbilling and CPT coding discrepancies involving resident-performed care.
- ▶ Assisted counsel in calculating damages in a non-compete dispute involving improper competition and solicitation of a key employee. Prepared damages model and provided deposition and trial testimony.
- ▶ Conducted global FCPA risk assessment for a medical instruments manufacturer. Analyzed worldwide sales/distribution channels, ranked countries by risk and performed targeted transaction reviews and interviews to identify potential FCPA violations.



EDUCATION

- **University of Miami School of Law**
Juris Doctor
- **University of Miami School of Business**
BA in Business Administration

ACADEMIC APPOINTMENTS

- Adjunct Professor, University of Miami School of Business - Graduate Studies

CERTIFICATIONS & LICENSES

- Certified Public Accountant, Florida (CPA)
- Admitted to the Florida Bar
- Certified in Financial Forensics (CFF)

LANGUAGES

- English, Spanish