

Laura Phillips, CPA, CFE

Director

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Laura Phillips is a Chartered Professional Accountant (CPA) and a Certified Fraud Examiner (CFE), with experience in forensic investigations, dispute and litigation support, and fraud risk and compliance assessments. She has led engagements involving vendor procurement, conflicts of interest, financial misrepresentation, and mismanagement of cash resources, working with clients across the pharmaceutical, healthcare, government, consumer products, manufacturing, natural resources, and asset management sectors.

Prior to joining Delta, Laura was part of the forensic and integrity services practice of a Big Four professional services firm, where she designed and led investigative procedures, supported dispute and litigation matters, and performed fraud risk and compliance assessments across multiple industries. Earlier in her career, she was a member of the firm's audit practice, providing assurance services to privately held companies.

Selected Project Experience

- ▶ Investigated allegations of misconduct in the administration of a long-term employee incentive plan, including the collection and analysis of over 2.5 million electronic documents from 10 custodians spanning more than ten years. Designed the search terms and document review approach and prepared chronologies of key communications for legal counsel.
- ▶ Investigated allegations of financial statement fraud related to revenue recognition, including analysis of work-in-progress and billing records, collection and analysis of electronic data including email and Teams messages, and prepared outlines for legal counsel's interviews.
- ▶ Investigated and quantified over \$10 million in overpayments made by a private company to a supplier, reconciling thousands of transactions across a multi-year timeline to support repayment negotiations with the supplier.
- ▶ Investigated allegations of the misuse of public funds at multiple government-funded organizations, including analysis of email, mobile data, financial transactions, and general ledger data to assess compliance with relevant policies and funding agreements.
- ▶ Investigated allegations of vendor kickback payments, overpayments, and document alterations involving a third-party partner responsible for delivering a government-funded program. The assessment included transaction testing, forensic data analytics, and document authenticity analysis.
- ▶ Investigated allegations of procurement fraud and conflicts of interest at a global consumer products company, including risk-based transaction testing and document authenticity analysis over high-risk invoices.
- ▶ Investigated allegations of overbilling by service providers to a healthcare organization, applying data analytics to assess the allegations and quantify the amount of overbilling for an independent expert report.
- ▶ Supported the preparation of an expert report in a purchase price dispute for a manufacturing company, analyzing financial records, purchase agreements, and discovery materials under multiple accounting standards to quantify economic losses.
- ▶ Performed an anti-bribery and anti-corruption compliance assessment of an oil and gas company's international operations, testing third-party and employee disbursements, the vendor onboarding process, and transactions with intermediaries against the Foreign Corrupt Practices Act and Corruption of Foreign Public Officials Act.
- ▶ Conducted a fraud risk assessment for a government grant and contribution program, identifying internal and external fraud risks and recommending preventative measures against fraudulent applications.



EDUCATION

- **University of Toronto, Rotman School of Management**
Graduate Diploma in Professional Accounting
- **University of Toronto, Rotman School of Management**
Bachelor of Commerce

CERTIFICATIONS & LICENSES

- Chartered Professional Accountant (CPA)
- Certified Fraud Examiner (CFE)

AFFILIATIONS

- Chartered Professional Accountants of Canada
- Chartered Professional Accountants of Ontario
- Association of Certified Fraud Examiners
- Women's White Collar Defense Association

LANGUAGES

- English
- French (Limited Working Proficiency)