

## SONYA ANDREASSEN, CPA, CFE



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### **Position:**

Ms. Andreassen is a Director in PricewaterhouseCoopers' Dispute Analysis & Investigations practice in Chicago, specializing in investigations into allegations of financial statement fraud involving SEC registrants.

### **Education/Professional Credentials:**

Masters of Accountancy, University of Missouri, 1995  
B.S Business Administration, Columbia College, 1993

Certified Public Accountant, licensed in Illinois, Kansas and Missouri  
Certified Fraud Examiner  
Member of various professional organizations

### **Experience:**

Sonya specializes in investigations involving SEC registrants, both with respect to internal and independent investigations into accounting issues and concerns about management integrity. In recent investigations, Sonya has applied her US GAAP and SEC accounting and reporting expertise to assist management, audit committees and/or counsel investigate and respond to a variety of concerns including inappropriate revenue recognition, treatment of operating costs, conflicts of interest and misuse of corporate assets.

Project experience includes assisting a SEC registrant in the energy industry under investigation by the SEC, IRS and US Attorney into accounting issues, personal use of corporate assets and executive compensation, among other matters. Sonya led the team in providing assistance to counsel with respect to imaging various electronic data sources and stabilizing historic electronic records as well as in-depth accounting analysis and general support. Another project involved investigating alleged accounting irregularities raised anonymously, working with independent counsel and reporting directly to the Audit Committee. The results of the investigation were ultimately shared with the SEC.

Sonya's experience also includes managing financial due diligence projects and international rotations in London and Norway assisting foreign companies with US GAAP, GAAS and SEC accounting and reporting matters, including initial public offerings and acquisitions of US-based companies in the energy industry. These assignments built upon her audit experience with PricewaterhouseCoopers on utility, insurance and manufacturing clients. Clients have included large European companies, SEC registrants, private not-for profit entities and various energy/utility companies in both the US and Europe.

### **Representative Speeches, Articles & Instruction Experience:**

- Instructor for the Federal Energy Regulatory Commission, August & September 2005, "Forensic Training"
- Presenter for the Department of Labor, August 2005, "Fraud Auditing"
- Adjunct faculty, DePaul University, Chicago, Illinois, Detecting and Investigating Financial Fraud, Winter 2004
- Presenter for the Edison Electric Institute (EEI) Internal Auditor conference, September 2004, "Red Flags of Fraud"
- Presenter Practising Law Institute conferences, September 2003 and 2004, Chicago, Illinois
- Instructor and co-developer of Fraud Case Study at PricewaterhouseCoopers' Advisory U, August 2004
- Instructor for Intermediate Fraud: Trends & Techniques at PricewaterhouseCoopers' FAS U, August 2003
- Instructor for several fraud awareness courses presented to internal audit and management personnel of large US and international organizations, including several energy companies and non-profit organizations
- Instructor/course developer for "Accounting for Attorneys", Spring 2004 and Spring 2006
- "Utility M&A in Turbulent Times: Current Trends and Value Creation" presented to PricewaterhouseCoopers energy and utility personnel at the October 2002 Advanced Utilities training course, Philadelphia, PA
- "Guidelines for Europeans Doing Deals in a Changing US Utilities Market", PricewaterhouseCoopers Issues Update Volume 2, No. 8 [June 24, 2002]--- Contributing author
- Instructor for the "FASB Update and SEC Hot Topics" presented to PricewaterhouseCoopers audit personnel in Brighton, UK, Spring 2000