



## Expert Highlights

- Certified Public Accountant licensed in Pennsylvania.
- Proven as a credible expert witness under cross-examination.
- More than 100 expert appointments.
- Widely experienced on complex damage and valuation issues.
- Deep technical expertise on damage issues.
- Author of numerous technical materials used by CPA experts.
- Served as a neutral on multiple occasions, to resolve accounting and valuation disputes.

## Expert Information

### Qualifications

BA Economics and Political Science  
MBA Accounting and Finance  
CPA  
ABV  
CFE  
CFF

### Professional Memberships

AICPA, TMA, Pennsylvania Institute of CPAs

### Services

Intellectual Property [Commercial Damages and Valuation Forensic Accounting and Investigations](#)

### Industries

Buildings, Financial Services, Healthcare and Life Sciences, Mining and Metals, Oil and Gas, Production and Manufacturing, Real Estate and Tourism, Transportation Infrastructure

David Duffus is a forensic accountant with more than 25 years of experience across multiple industries. He has been retained as an expert on more than 100 occasions.

David has testified as an expert at deposition, trial and in alternative dispute settings more than 90 times. He has acted as an expert for disputed values of up to \$275 million and for project values in excess of \$300 million. He has also served as an arbitrator or neutral accountant in post-acquisition and valuation-related disputes.

Since 1992, David has specialized in working on complex litigation services, forensic accounting and valuation services assignments for businesses ranging from start-up entities to Fortune 100 companies. He has worked extensively with counsel through all phases of the litigation process and has provided expert witness and deposition testimony in matters in state and federal court, and in alternative dispute settings. Prior to joining HKA, David spent almost 17 years, including the last 15 as a partner, in Baker Tilly's Global Forensics & Litigation Services practice.

Over the course of his career, David has developed significant experience working with clients to quantify damages in complex commercial disputes, including matters involving claims of intellectual property infringement, breach of contract, tortious interference, product liability, fraud, and breaches of restrictive covenants. He is also frequently called upon to value businesses and related ownership interests in stakeholder disputes, post-acquisition disputes and bankruptcy matters. Beyond his damages and valuation work, David has conducted forensic accounting analyses in connection with financial reporting issues, internal investigations surrounding employee misconduct, stakeholder disputes and project failures.

David is a certified public accountant (CPA) licensed in Pennsylvania and

## Regional Experience

Americas

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a member of the American Institute of Certified Public Accountants (AICPA) and the Turnaround Management Association. He acts as an instructor for the AICPA expert witness training programme and is certified in financial forensics (CFF), a certified fraud examiner (CFE), accredited in business valuation (ABV) and holds a master's in accounting and finance and a degree in economics and political science.

## Contact

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