

PAUL WALTER POCALYKO

PARTNER

QUALIFICATIONS

M.B.A., Lehigh University, Bethlehem, PA

B.Sc., Accounting, Lehigh University, Bethlehem, PA

REGISTRATIONS

Certified Public Accountant, Pennsylvania

Certified Fraud Examiner

Certified in Financial Forensics

PROFILE

Paul W. Pocalyko has more than 34 years of experience in accounting, finance, consulting, and operations management. Paul was involved in assignments related to acquisition disputes, bankruptcy and troubled company issues, construction defaults and delays, economic damages, fraud investigations, and healthcare fraud and abuse. He was also assigned to work related to intellectual property infringements, partnership disputes, products liability, professional liability, real estate disputes, and wrongful termination.

Prior to joining HKA, Paul spent more than half of his career working for a Big Four accounting firm, providing financial consulting and accounting services to attorneys, insurance companies, government agencies, and public and private corporations. He also provided consulting and forensic services to clients in relation to many of the top construction contractors and engineering, procurement, and construction (EPC) companies in the United States, Europe, and Asia. In addition, Paul served as an arbitrator in disputes, and frequently gave expert testimony in mediations, arbitration, depositions, and trials.

Paul led teams in overseeing due diligence in acquisitions; provided analysis and control recommendations on bidding processes; negotiated contract provisions, particularly related to billing and reporting requirements; and developed project forecasts on continuing construction work. He further assisted owners with project innovations and change order resolution; prepared cost certifications and liquidating agreements among project participants; and evaluated project catastrophes, including collapse, fire, and explosions. In addition, Paul performed on-site inspections and verifications, assisted contractors with cost reporting and schedule of value billing, and served as an on-site representative for renovation and new construction projects.

Paul's day-to-day responsibilities are comprised of planning assignments, supervising staff, assisting with interrogatories, and providing expert witness testimony. He has performed financial and forensic analysis of financial statements and tax returns, general ledgers and other original books of entry, relevant contracts and agreements, and industry data. He utilizes a variety of standard financial analytical tools in the development of his work product and expert opinions including discounted cash flows, ratio analysis and trend analysis.

Paul's undergraduate and graduate degrees are supplemented by various continuing education courses. He also spoke before professional and educational groups on the aspects of financial analysis, litigation consulting, fraud investigations, and economic damages. In addition, Paul has authored and co-authored multiple publications and articles.