

**Dan G. Sunderland**  
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## Current Experience

### Professor of the Practice, Northeastern University

2020-Present

- “Professor of the Practice” of Accounting. This designation is offered by the University to a limited number of eminently qualified creative, business, entrepreneurial, law, or other professionals who are recognized by peers as having made significant contributions to fields and disciplines important to Northeastern University programs. There are three components to my commitment
  - Teaching: Delivering practitioner-oriented instruction in accounting (financial and managerial), auditing, finance and corporate governance to (i) graduate students with diverse backgrounds and professional interests; and (ii) corporate clientele.
  - Research: Furthering collaboration between the practice and academia on a variety of accounting, auditing and corporate governance topics and bringing unique practice/experience perspective to a variety of research projects/papers. Current papers in process touch on (i) investigation of cynicism; (ii) the evolution of analytical procedures; and (iii) QC 1000 and behavioral theory
  - Service: Contributing to student recruitment, advising and mentoring, and seeking to develop new initiatives to complement current programs.

### Sole Member - Probitas LLC

### Senior Advisor - StoneTurn LLC

2020-Present

- Acting as “Expert” or as a “Consultant” in litigation involving a variety of accounting and auditing topics in a variety of industries in both class-action and regulatory/enforcement situations. Advising a multi-national specialized compliance consulting organization on a variety of auditing, accounting and financial topics across a variety of industries including investment management, software, real estate and government contracting. Recent engagements include advising counsel and audit committee of a large P/E investment on fraud/restatement matters; providing detailed guidance and support on a complex fund-related repricing exercise; advising on a large reps

and warranties claim relative to complex cost and contract accounting matters; spearheading a GAAP based earn-out claim yielding \$50MM+ settlement; and providing both a practice and an academic perspective on elements of QC 1000 implementation to several annual PCAOB firms.

## Previous Professional Experience - Deloitte & Touche LLP

1982-2020

### Representative Clients Served:

As Lead Audit Partner

*Cabot Corporation, PerkinElmer, Harcourt General, Massachusetts Financial Services (Sun-Life), Wright Express*

As Lead Engagement Quality Partner

*Boeing, Dow, Ally Financial, Eaton Vance, Schering Plough, American Tower, Putnam (Great-West Life)*

### Positions

Chief Auditor

2015-2020

#### **Principal Responsibilities**

- *Develop the Firm's policies and methodology (on a US and a Global basis);*
- *Engage with regulators (SEC, PCAOB) on audit quality, standard setting and innovation matters;*
- *Interface regularly with senior client management, corporate boards/ audit committees and regulators on complex risk and reporting matters - very often at critical junctures in a company's life.*
- *Consult regularly on consequential and complex GAAP and GAAS matters across the Firm's portfolio*

#### **Leadership and Managerial Roles**

- *Managed over 100 professionals directly*
- *Chaired the Steering Committee that developed and successfully roll-out the Firm's private company initiatives*
- *Spearheaded Firm efforts - at both the National and Global level - in developing and implementing risk assessment approaches and techniques. Developed "guided risk assessment" methodology grounded in understanding both the breadth of a company's operations and systems*
- *Led all "Quality" efforts relative to the Firm's new worldwide audit platform. This included optimizing system architecture design for future AI applications and development of long-term roll out timelines and behavior changing programs.*
- *As Chief Auditor, collaborated and coordinated with other Firm leaders in technology, human resources, data analytics, learning and communications to transform our audit delivery model for the coming decade. This included rationalizing delivery centers, significantly modifying the human resources model, defining analytics and their future development and creating/implementing roll-out strategy*

National Professional Practice Director, Central Region	2011-2015
<ul style="list-style-type: none"> <li>• <i>Promoted quality in the region in leading audit quality-related activities in coordination with National Quality leadership; and</i></li> <li>• <i>Served as the senior accounting, auditing, attestation and risk management consultation partner in the region supporting the audit function</i> <ul style="list-style-type: none"> <li>○ <i>Activities included - in addition to consulting regularly on complex and consequential GAAP and GAAS matters - risk management, communications, monitoring quality initiatives, implementing policy and ensuring that matters identified in the field were appropriately addressed.</i></li> </ul> </li> </ul>	
Engagement Partner, Boston	1992-2011
<ul style="list-style-type: none"> <li>• <i>Served as the lead engagement partner on several of Deloitte's most complex multinational clients in manufacturing, financial services, life sciences and high technology</i></li> <li>• <i>Significant experience in both Private Equity and Venture Capital; included working on diligence and deal structuring for M&amp;A, spearheading the accounting side of IPOs, working with compensation and financing experts, etc.</i></li> </ul>	
Non-Partner Positions	1982-1992
<b>Other Leadership Positions</b>	
<b>Center for Audit Quality</b>	
Chairman - Research Advisory Board	2012- 2020
<ul style="list-style-type: none"> <li><i>Led efforts to integrate professional practice with academia.</i></li> <li><i>Fostered dialog among groups of senior leaders from audit firms and academic institutions to award grants, provide resources and further the development of the profession</i></li> </ul>	
<b>American Accounting Association, Auditing Section</b>	
Vice President - Practice	2016-2018
Co-Editor - Current Issues in Auditing	2017 - 2020
<b>Education</b>	
<b>University of Chicago</b>	
Master of Business Administration	1982
<b>Dickinson College</b>	
Bachelor of Arts Major Field: Latin (Honors) Magnum Cum Laude, Phi Beta Kappa	1979