



Construction Claim Diagnostic Analytics

By EJ Janik, CPA, CFF, CFE

(Co-prepared by Tina L. Golden and Eric Matthaei)

Presentation
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Construction



1. Understand Issues



2. Collect Data



3. Analyze Data



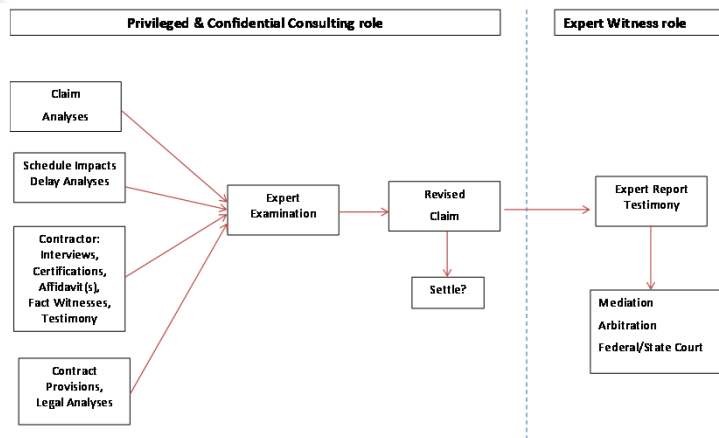
4. Explain Analysis

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Claim Process



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Issues

1. Owner
2. Architect
3. Contractor
4. Subcontractor(s)
5. Surety
6. Business Partners
7. Change Order Status
8. Payment Status
9. P&L
10. Liquidated Damages
11. Penalties
12. other

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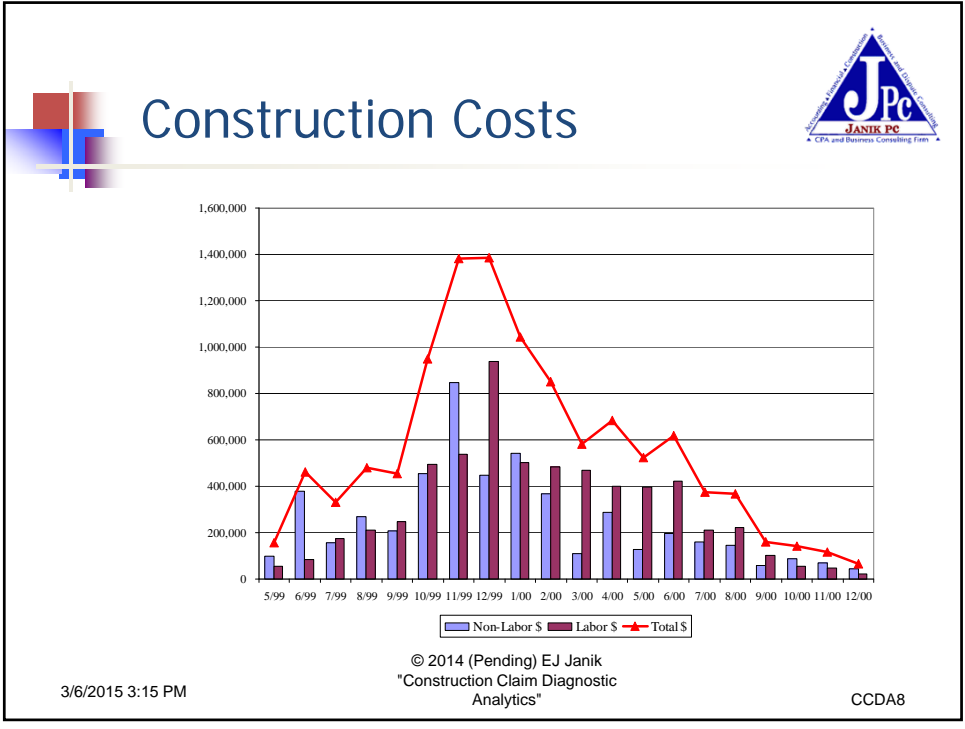
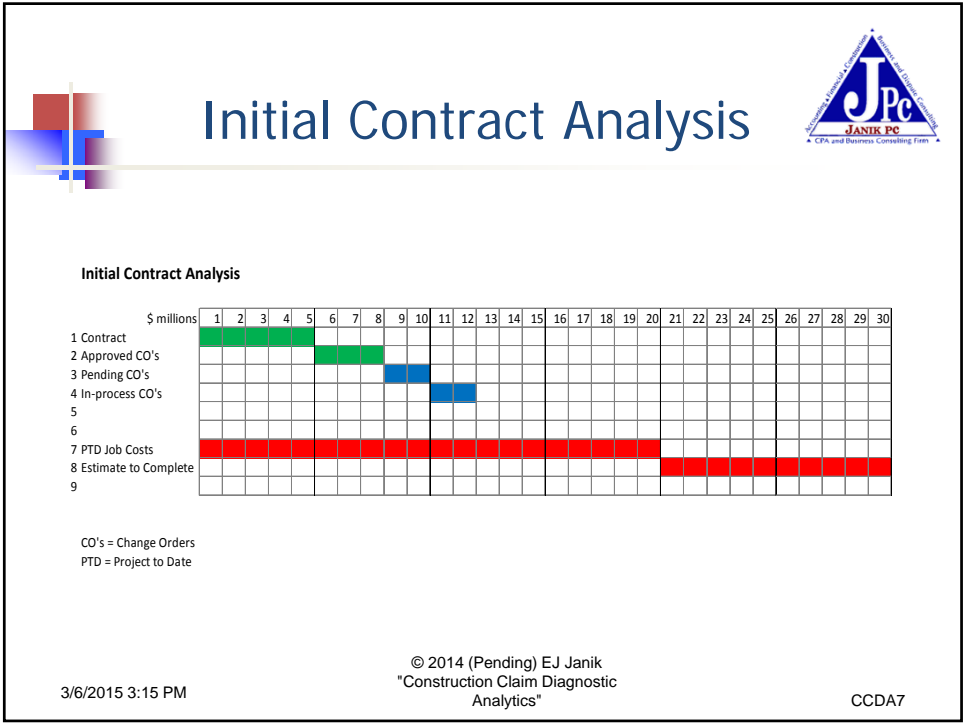



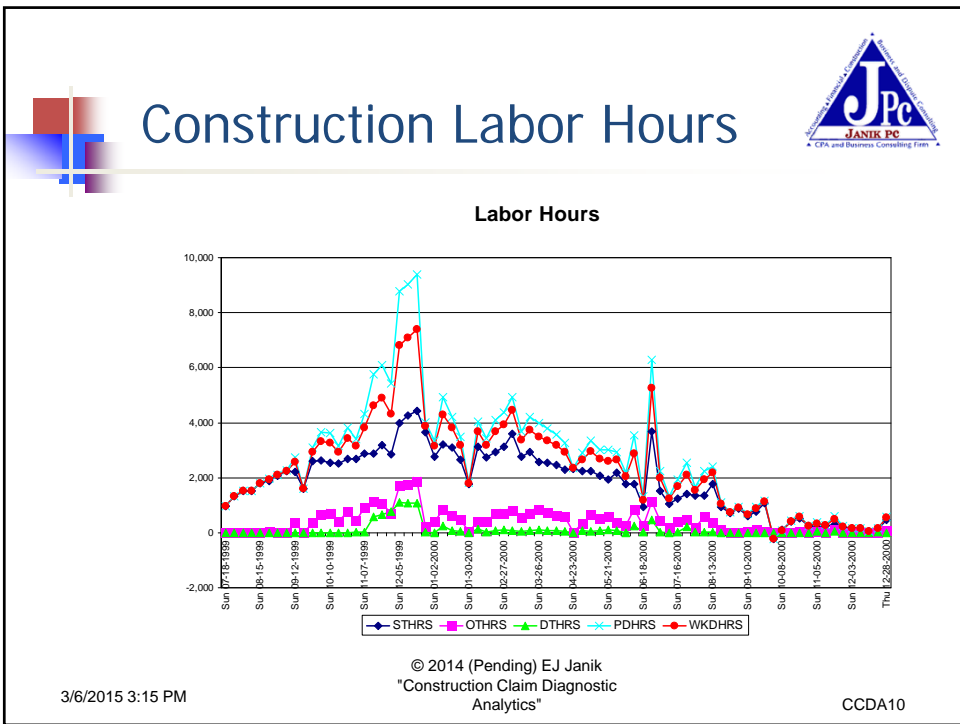
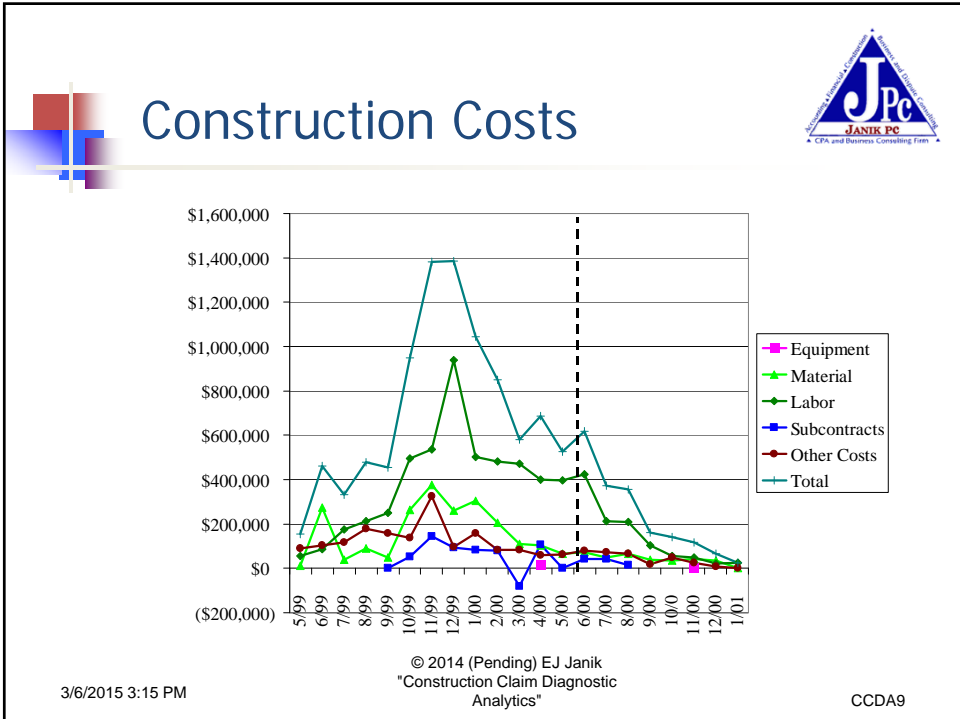
Documents & Data

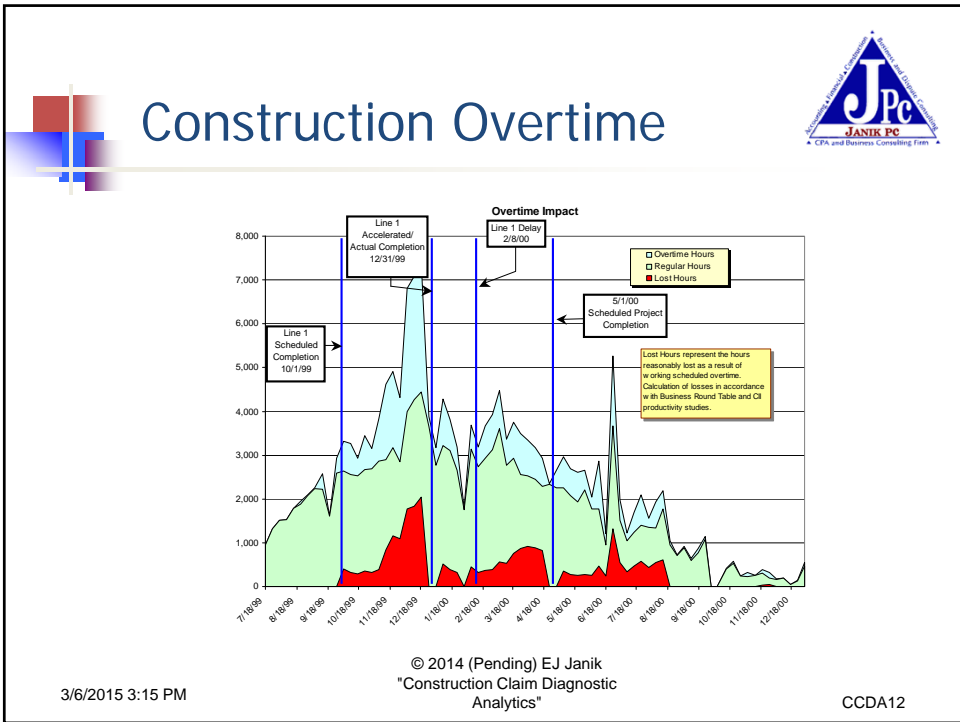
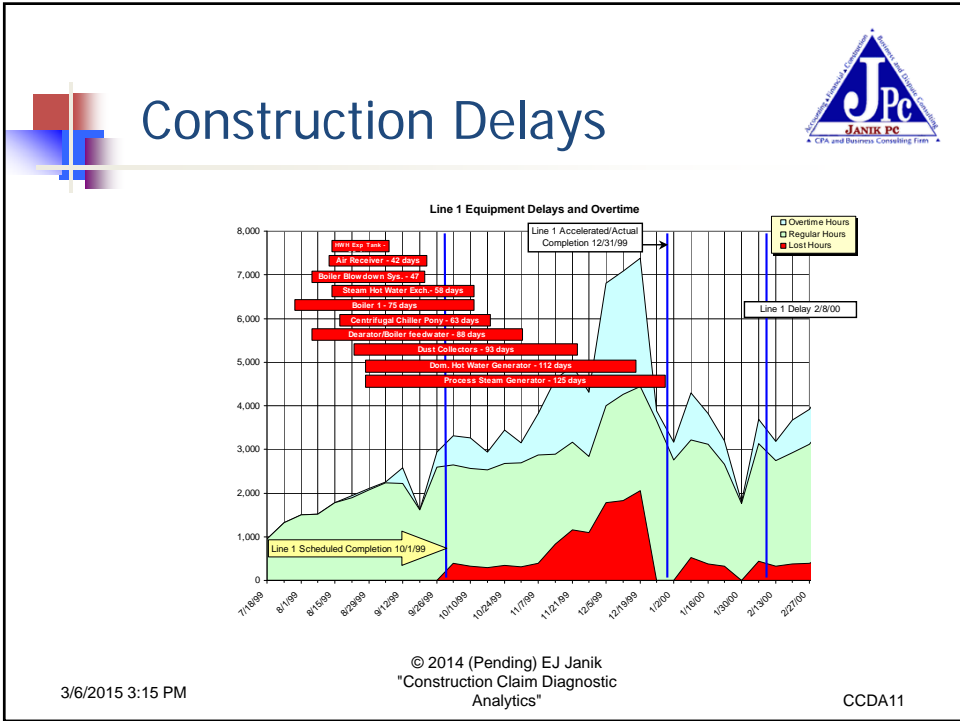
Construction	Accounting	Financial
Estimate(s), Bid(s)	Job Costs	Project Financials
Contract, Budget	Labor Reports	Group Financials
Change Orders: Submitted/Approved/ Rejected	Equipment Reports	Company Financials
Schedule: As Planned, As Built	Material Reports,	Division Financials
Project Minutes	Cost Variance Reports	Cost Audits
Job Logs	Cost to Complete	Tax Returns
Among others	Among others	Among others

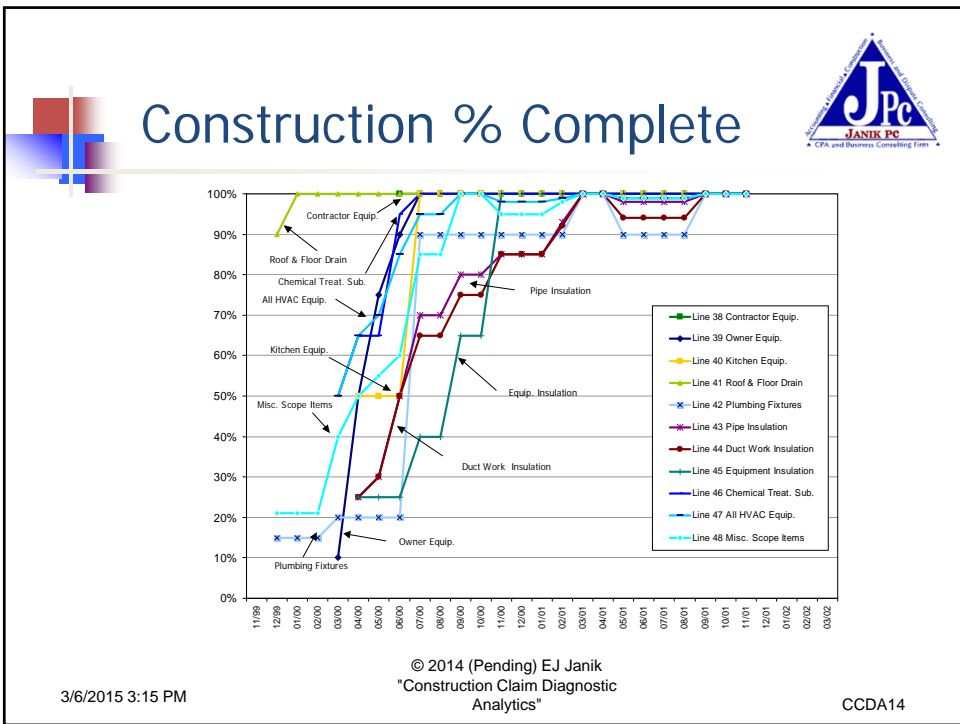
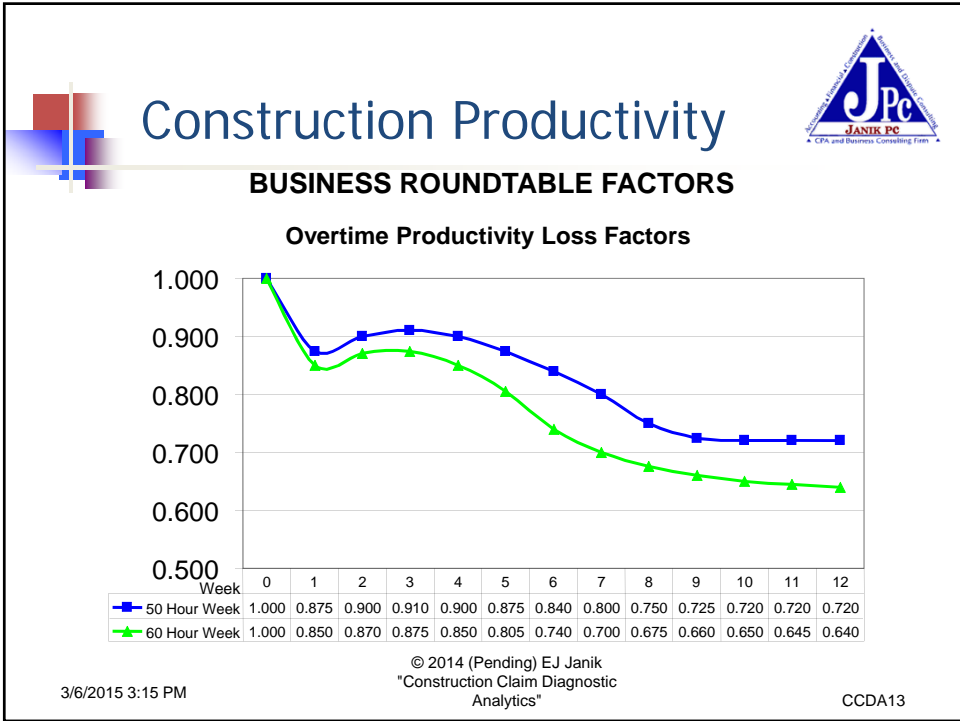
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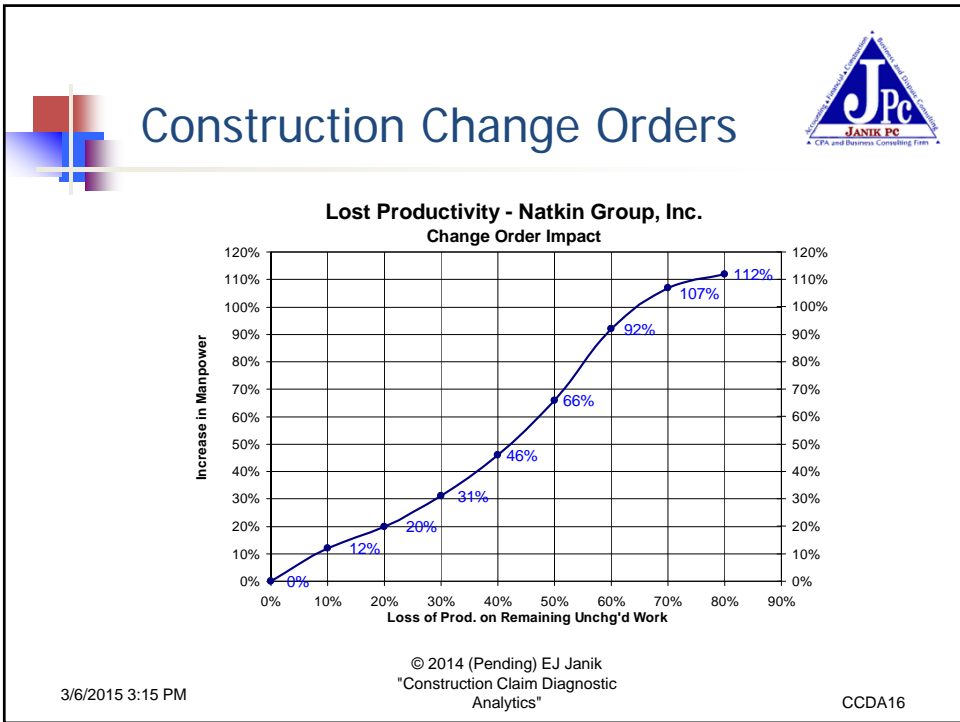
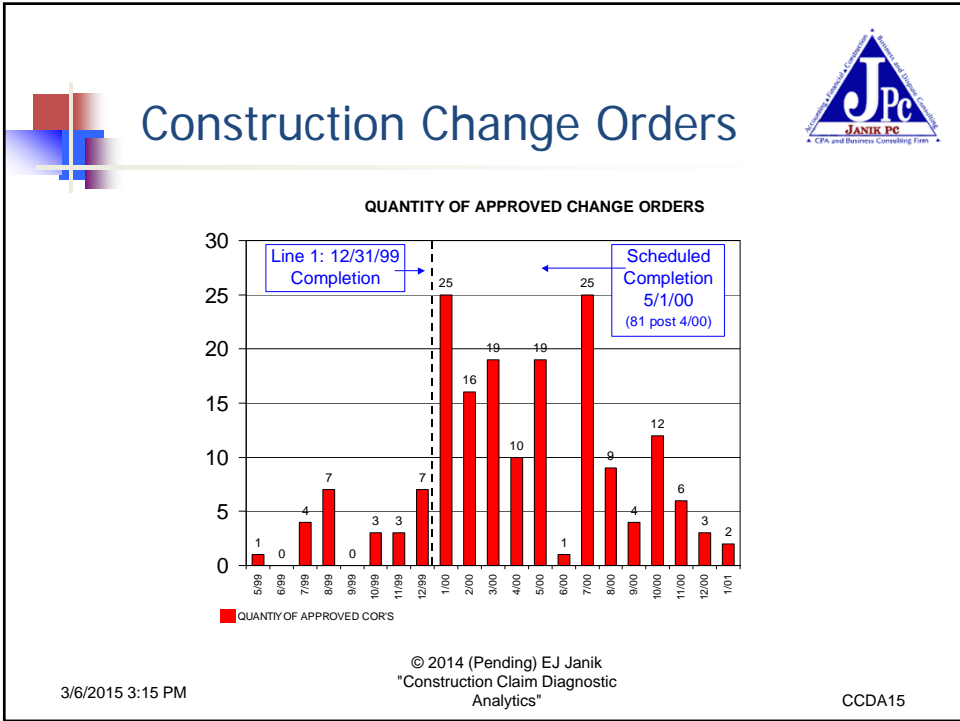
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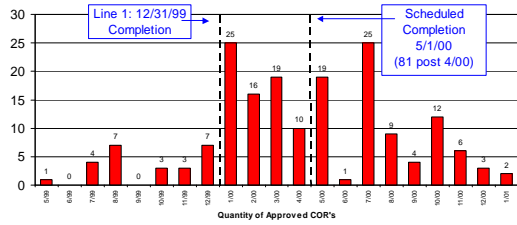
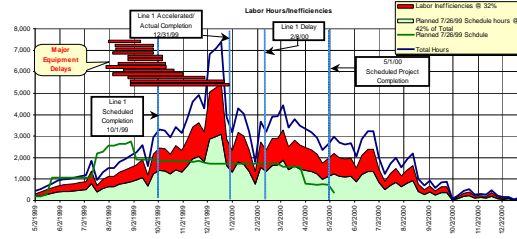




Construction Claims



HOURS / INEFFICIENCIES / CHANGE ORDERS

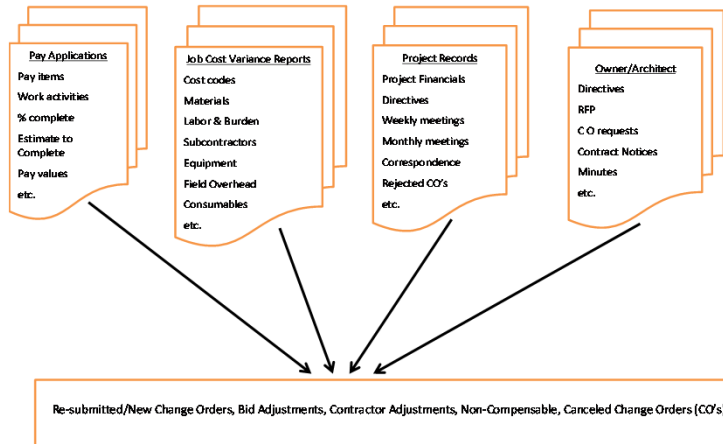


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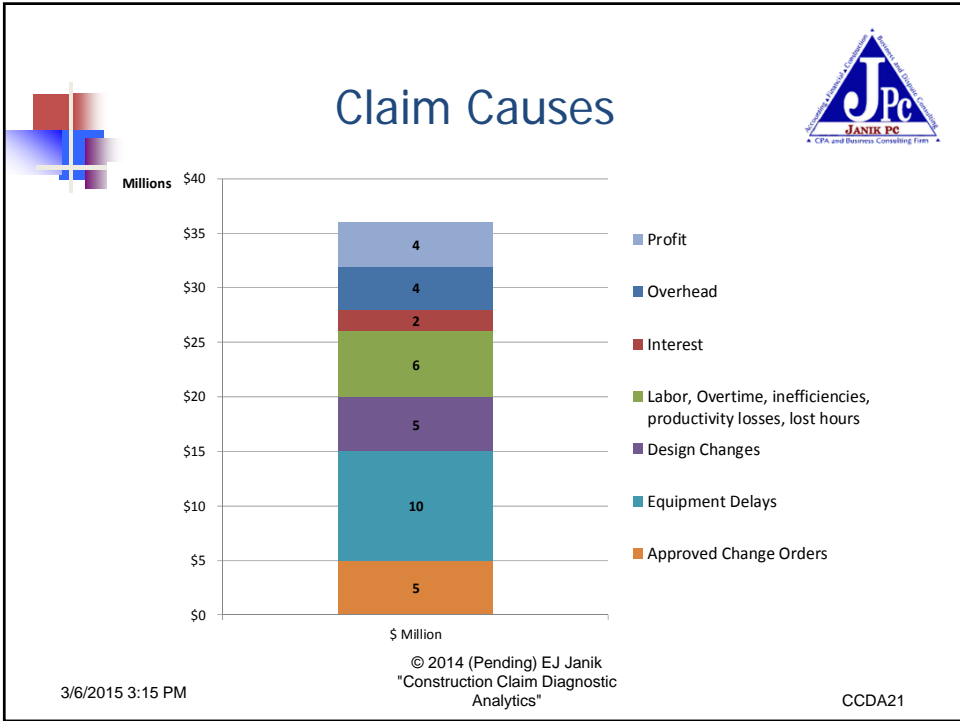
Discrete Method



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- ## Basis
- a. Janik Engineering & Construction (E&C) Experience
 - 13,000+ E&C auditing hours
 - 10,000+ E&C claims consulting hours
 - 15,000+ supervised claim hours
 - b. Janik Experience
 - 28 years full-time as Consulting/Forensic Accounting/Expert Witness
 - Over 615 business dispute and consulting matters
 - Over 74 expert testimony matters
 - Over 46 trial/hearing testimonies in 8 states
 - 7 years Public Accounting
 - 18 Publications
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Basis



c. Janik Training

- LSU: M.S. Accounting
- Rice University: Bachelor of Commerce
- Over 2,600 hours of Continuing Professional Education (CPE)

d. Janik Credentials

- CPA: Certified Public Accountant (34 years)
- CFE: Certified Fraud Examiner (22 years)
- CFF: Certified in Financial Forensics (6 years)
- Memberships: AICPA, ACFE, NACVA, IBA, FEWA

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