



## **PATERSON, ROBERT (BOB) ALLEN**

B.Comm., MBA, FRM, C.Arb., FCIP, CA•IFA, FCA

### **RESUME OF QUALIFICATIONS**

#### **A. PROFESSION**

1. Founding partner in Paterson • Jamieson • Associates (originally Paterson • Jamieson • Arnet), Chartered Accountants, located in Vancouver, B.C., Canada from November 1, 1991 to present.
2. Partner in Coopers & Lybrand, Chartered Accountants, located in the Vancouver, B.C., Canada office and associated with C&L from June 1969 to October 1991.
3. National Director and Practice Unit Leader of Insurance Claims Services and Litigation Support for Coopers & Lybrand (Canada) from 1982 to 1990 and Western Canada Director for 1990-91.
4. Member of Coopers & Lybrand's Canadian Policy and Management Committees from 1988 to 1991.
5. Professional practice is principally in insurance claims services, business interruption losses, economic loss calculations, investigative (forensic) accounting, business valuations, litigation/alternate dispute resolution support services and special purpose investigations. Associated and/or involved on a professional basis with over 2,800 insurance claims, economic loss quantifications, investigations, litigation and special purpose assignments since 1969.
6. Acted as an appraiser and umpire on various occasions under Section 9 of the Insurance Act of British Columbia and as an arbitrator under the British Columbia Arbitration Act.
7. Appeared as an expert witness on business interruption losses, stock losses, financial motive, valuations and loss of income claims before the B.C. Rail Royal Commission, as well as Courts and Arbitration/Mediation hearings in various jurisdictions in Canada, the United States and Puerto Rico.

#### **B. PROFESSIONAL MEMBERSHIPS**

1. Associate Member of the Institute of Chartered Accountants of British Columbia and the Canadian Institute of Chartered Accountants.
2. Associate Charter Member of the Institute of Chartered Accountants of the Northwest Territories.
3. Member of the British Columbia Arbitration and Mediation Institute and the Arbitration and Mediation Institute of Canada Inc.
4. Member of the Insurance Institute of British Columbia and the Insurance Institute of Canada.
5. Member of the Society of Fellows of the Insurance Institute of Canada.
6. Member of the Global Risk Management Institute, Inc.
7. Founding Member of the Chartered Insurance Professionals' Society.
8. Member of the CICA Alliance for Excellence in Investigative and Forensic Accounting.

#### **C. ACADEMIC RECORD**

1. Bachelor of Commerce (B.Comm.) from the University of British Columbia in 1968 with majors in finance and industrial relations.
2. Master of Business Administration (M.B.A.) from the University of British Columbia in 1969 with majors in finance and real estate.
3. Chartered Accountant (C.A.) in 1973.
4. Associate of the Insurance Institute of Canada (A.I.I.C.) in 1981.
5. Fellow of the Insurance Institute of Canada (F.I.I.C.) in 1983.
6. Chartered Arbitrator (C.Arb.) in 1988.
7. Fellow of the Institute of Chartered Accountants of British Columbia (F.C.A.) in 1991.
8. Fellow, Chartered Insurance Professional (F.C.I.P.) in 1998.
9. Investigative Forensic Accounting specialist designation by the CICA (CA•IFA) in 2000.
10. Certificate in Risk Management (C.R.M.) in 2000.
11. Fellow in Risk Management (F.R.M.) in 2000.

#### **D. LECTURES AND SPEAKING ENGAGEMENTS**

1. Lectured or a guest speaker on business interruption losses, inventory losses, valuations, claims, insurance loss accounting, investigative (forensic) accounting, various insurance topics and alternate dispute resolution. Specifically, at one or more sessions for: the Society of Fellows of the Insurance Institute of Canada, the Canadian Independent Adjusters Conference, the Canadian Risk and Insurance Management Society (RIMS), Tomenson Saunders Whitehead Limited, the Canadian Pulp and Paper Association, the Insurance Institute of Canada, the Insurance Institute of British Columbia (several times), Underwriters Adjustment Bureau Ltd., Reinsurance and Excess Managers Limited, Reed Stenhouse (Aon), the British Columbia Arbitration and Mediation Institute, the British Columbia Insurance Adjusters' Association, the Association of Marine Underwriters of British Columbia, Leslie Wright & Rolfe Limited, the Insurance Institute of New Zealand, Lloyd's of London, The Canadian Independent Adjusters' Association, The Continuing Legal Education Society of B.C., National Association of Insurance Women, the Arbitrators' Institute of Canada Inc., West Fraser Timber Co., Lindsey Morden, Royal Insurance Company of Canada, the Insurance Brokers Association of B.C., Marsh & McLennan Limited, The Sovereign General Insurance Company, International Association of Arson Investigators, Adjusters International, Dolden Walker Folick, Shumka Craig & Moore Ltd., British Columbia Risk & Insurance Management Society and Chartered Insurance Professionals Society.
2. Lectured for the Canadian Institute of Chartered Accountants and lectured for the course "Business Interruption Insurance – Where the Accountant Can Help".
3. Lectured at Coopers & Lybrand's in-house professional development courses in Canada, United States of America, New Zealand, Australia, England and Ireland on business interruption losses, various types of insurance claims assignments, special financial investigations, litigation support assignments, commercial arbitration and insurance appraisals.

#### **E. PUBLICATIONS**

1. Authored the publication Business Interruption Insurance "Some of the Mystery Removed" and received special recognition for it from the Insurance Institute of Canada, October 1977; second edition March 1984; third edition January 1987.
2. Authored the paper Business Interruption Insurance Claim Procedures, March 1982.
3. Authored Business Interruption Insurance Claim Checklist (For Gross Earnings Form), March 1982.
4. Authored the paper Some Alternatives to Litigation For Dispute Resolution, March 1983.
5. Authored the paper Commercial Arbitration "An Overview of the Basic Procedures", June 1983.
6. Authored Profits Form Business Interruption Insurance Claims Checklist, March 1985.
7. Co-authored the course Financial Statements "Understanding and Analysis for Insurance Purposes", February 1985; second edition March 1987; third edition August 1990.
8. Co-authored the paper Consequential Loss Claims and Coopers & Lybrand in Canada, October 1985.
9. Co-authored Insurance Act Appraisals In Canada, September 1986.
10. Co-authored the paper Business Interruption Insurance – An Accountant's Perspective, October 1987.
11. Co-authored the paper Statutory Insurance Appraisals versus Commercial Arbitration, June 1988; and June 1989 update as part of the presentation Alternate Dispute Resolution Within the Insurance Industry.
12. Co-authored sections of the C.L.E. course Working With Experts and Expert's Reports, November 1988 and October 1990 update.
13. Co-authored sections of the course Construction Management "Maintaining Price and Time Certainty", September 1989.

**E. PUBLICATIONS** (continued)

14. Authored the publication Business Interruption Insurance "Bridging the Gap", January 1993; second edition April 1994.
15. Authored the paper Salaries/Wage Costs and Overheads in Property Damage Claims, March 1993.
16. Co-authored the paper Completing Business Interruption Insurance Worksheets "M&M's Work Shouldn't Melt Under Heat", March 1994.
17. Authored the presentation Profits Form – A Brief Review, May 1994.
18. Authored the paper Financial Incentives Relating to Arson "And the Accountant's Role", September 1995.
19. Authored the publication Business Interruption Insurance "Its Secrets Revealed", July 1996.
20. Authored the paper Insurance Act Appraisals "Where It's At", November 1996.
21. Authored the article Business Interruption Insurance "Don't Learn the Hard Way", B.C. Hotel Association, April 1998.
22. Authored the presentation Business Interruption "Barely Insured or Basically Ignored?", October 2003.
23. Authored the publication Business Interruption Insurance "Its Mystery Removed", revised edition to "Its Secrets Revealed", January 2007.
24. Co-Authored the presentation Business Interruption Insurance "A Review of Gross Earnings, Profits & Business Income Forms", November 2010.

**F. ADDITIONAL TRAINING**

1. Completed various professional development courses on valuations, insurance, litigation support, accounting, and/or alternate dispute resolution related topics by the Canadian Institute of Chartered Accountants, The Continuing Legal Education Society of British Columbia, the University of Toronto and/or the Insurance Institute of British Columbia.
2. Completed and lectured at various Coopers & Lybrand in-house professional development courses.
3. Completed various other courses including AMR International Inc., Successful Negotiating; Vancouver Board of Trade public speaking; and Evelyn Wood speed reading.

**G. COMMUNITY / VOLUNTEER ACTIVITIES**

1. British Columbia Institute of Chartered Accountants
  - Member of Practice Review and Licencing Committee, 1984 - 1989.
  - Member of Task Force on Personal Financial Planning and Investment Advice, 1986 - 1987.
  - Member of Professional Conduct Committee, 1979 - 1984.
  - Member of Fee Mediation Committee, 1978 - 1984.
  - Member of Professional Services Development Group, 1978 - 1980.
  - Member of Public Practice Committee, 1978 - 1979.
  - Examination Supervisor, 1975 - 1976.
  - Organization Committee Chairman for the 1976 Computer Business Game Day.
  - Chairman of a special Sub-Committee investigating part-time employment of university accounting students, 1976 - 1977.
  - Co-ordinator of High School Computer Management Simulation Game, 1975 - 1977.
  - Member of Student Recruitment and University Relations Committee, 1975 - 1977.
2. British Columbia Arbitration and Mediation Institute
  - Director 1982 – 1991.
  - Vice-President 1985 – 1990.
  - Member various committees 1983 – 1990.
  - Chairman & Treasurer of Canadian Arbitration Conference – June 1989.
  - Member of Arbitration Accreditation Committee – 2009 - ongoing
  - Member of Mediation Accreditation Committee – 2010 - ongoing



**G. COMMUNITY / VOLUNTEER ACTIVITIES** (continued)

- 3. Member of the Point Grey Golf & Country Club since 1986 and the Arbutus Club including being on various committees since 1984.
- 4. Member of the Arbutus Minor Hockey Association's Executive, 1985 - 1994.
  - Treasurer, 1986 - 1988.
  - President, 1988 - 1991.
  - Representative on the B.C. Amateur Hockey Association, Pacific Coast Amateur Hockey Association and various sub-committees, 1987 - 1993.
  - Atom Division Manager, 1988 - 1989.
  - Bantam Division Manager, 1992 - 1993.
  - Accredited level 1 referee, 1992.
- 5. Member of the Arbutus Ringette Association's Executive, 1990 to 1993. Accredited coach (1995) and level 1 referee (1993).
- 6. Member of various committees at Shaughnessy Elementary School and Prince of Wales High School including Treasurer of the Trek Program in 1997.
- 7. Family members of the First Baptist Church.
- 8. Baseball or Softball Head Coach.
  - Grade 8-9 boys, 1991.
  - Grade 5 girls, 1992.
  - Grade 6 girls, 1993.

Manager of Girl's Softball Team.  
 • 1998 – 2001.

**H. EXPERIENCE WITHIN INDUSTRIES**

Experience within the following broad industry or other assignment categories is also available upon request.

Section	<u>Specific Experience Index</u>	<u>Attached</u>
H-1	Pulp and Paper	<input type="checkbox"/>
H-2	Lumber / Logging / Forestry	<input type="checkbox"/>
H-3	Oil & Gas / Petrochemical	<input type="checkbox"/>
H-4	Mining	<input type="checkbox"/>
H-5	Food Industry / Restaurants	<input type="checkbox"/>
H-6	Hospitality	<input type="checkbox"/>
H-7	Recreation Facilities / Tourist Attractions	<input type="checkbox"/>
H-8	Transportation, Terminal & Port	<input type="checkbox"/>
H-9	Heavy Manufacturing (non-Forestry)	<input type="checkbox"/>
H-10	Construction	<input type="checkbox"/>
H-11	Fraud / Arson / Fidelity	<input type="checkbox"/>
H-12	Personal Injury / Fatal Accident	<input type="checkbox"/>
H-13	Insurance Act Appraisals / Arbitration	<input type="checkbox"/>
H-14	Utilities	<input type="checkbox"/>
H-15	Retail Clothing	<input type="checkbox"/>
H-16	Jewellery	<input type="checkbox"/>
H-17	Auto Dealerships, Garages / Body Shops	<input type="checkbox"/>
H-18	Agriculture / Agribusiness Industries	<input type="checkbox"/>
H-19	Health Care / Medical Professionals	<input type="checkbox"/>
H-20	Property Management	<input type="checkbox"/>
H-21	Other Professionals	<input type="checkbox"/>
H-22	Fishing	<input type="checkbox"/>
H-23	Special Purpose Studies	<input type="checkbox"/>
H-24	Boat Building	<input type="checkbox"/>
H-25	Aviation	<input type="checkbox"/>