

# Francis (Frank) Brulenski

## Manager – CCS



### Education & Professional Licenses

- CPA – Certified Public Accountant (PA and NJ licenses)
- CFF – Certified in Financial Forensics
- CVA – Certified Valuation Analyst
- BS – Accounting, Bloomsburg State University, PA

Frank came to LMS Construction Consulting Services (CCS) with more than 35 years of diversified experience in the accounting field. This included working concurrently in two areas of specialized expertise: (1) traditional financial statement audit and accounting engagements and (2) litigation support and forensic accounting matters. This combination of specialized experience allows Liberty to bring Frank's unique skill set to the CCS arsenal of expertise.

With his experience including construction clients in commercial and residential real estate, Frank brings a well-rounded approach to a broad scope of issues that contractors face. Coupled with its breadth and depth, Frank's specialized background covering financial analysis, evaluation of business operations, and legal matters brings a unique perspective to our CCS resources. This type of expertise, built into the CCS team, reflects Liberty Mutual Surety's commitment to make the best resources available to our customers, and provides real value they can use in their business.

The financial statement engagement-based experience serves Frank well in his ability to assess business operations, internal control environments, financial position, and operating results quickly and acutely. Frank's audit and accounting clients covered a broad range of industries by size and type that involved private, public, nonprofit, and governmental entities.

The litigation support and forensic accounting experience includes a broad range of frauds, investigation settings, industries, business types, and clients. Having served in both plaintiff and defense roles in litigation cases, Frank wrote expert reports that were issued with opinions on liability and/or damages to serve as the basis for testimony to be provided in federal and state courts as well as arbitration or mediation proceedings. His internal investigation reports were issued to company management, ownership, or designated boards to assist in their evaluation of and responses to the issues.