





## Dave Robinson

BMOS, CPA, CMA | Senior Manager/Vice President

## Forensic Accounting Expert in the Cannabis Industry

Since writing a high school research essay on the medical, economic, and sociological benefits of legalizing cannabis use, Dave Robinson has closely followed the growing movement in his home country of Canada. In 2018, it became the first country to federally legalize recreational cannabis use.

Dave began his forensic accounting career in MDD's London, Ontario office in 2007 and quickly gained experience quantifying various losses in the agriculture industry. In 2018, in the lead-up to the recreational legalization of cannabis in Canada, Dave spent two years at a large-scale licensed producer of cannabis, holding the title of Senior Director within the Finance, Supply Chain, and Information Technology departments. Dave's firsthand experience in the industry has been instrumental in understanding internal documentation, industry terminology, and market factors that impact the value of cannabis products.

Since returning to forensic accounting in 2020, MDD's clients have relied on Dave's industry knowledge and experience to quantify complex cannabis cultivation, extraction, and packaging losses. Through the performance of engagements and external research, Dave has continued to follow the industry and stay informed of market factors in Canada and globally. Dave has authoured technical briefings and has presented to industry peers on the complex nature of the cannabis industry when quantifying economic damages.

Some of the cannabis-related losses that Dave has helped to quantify include:

- > Delay in start-up relating to construction of a cannabis cultivation facility
- > Business interruption due to smoke contamination caused by lighting a fire at cannabis cultivation facilities
- Business interruption caused by equipment breakdown at a cannabis extraction facility
- > Business interruption relating to a yield loss caused by ventilation equipment failure

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