



## **KATRINA E. LAROCQUE, CET, APA**



Ms. LaRocque is a Principal with Long International and has more than 35 years of industry-specific experience. Ms. LaRocque has extensive knowledge of accounting processes and methodologies used in the oil and gas industry, and regularly advises on proper accounting practices for overhead, revenue, operating costs, and capital expenditures applicable to ownership and royalty interests. Her work in this area has included the performance of hundreds of operating cost and capital expenditure audits for facility construction projects, drilling and workover programs, repair and maintenance activities (including major turnaround projects) as well as day-to-day operating activities to ensure that costs are properly supported, classified, and allocated in accordance with the governing agreements. Ms. LaRocque has also performed numerous production, revenue and measurement audits of both oil and gas facilities and complex gas processing plants, crude oil upgraders, NGL fractionation facilities and storage schemes. Her clients have included petroleum companies, royalty owners, net profit interest owners, pipeline operators, power generation facilities, governmental departments, and regulatory agencies.

Ms. LaRocque has also served as an expert witness and litigation consultant, providing expertise on various issues specific to the oil and gas industry, including accounting, production reporting, product allocation and measurement issues and has been qualified as an expert in oil and gas accounting by the Court of King's Bench, the US District Court, and the Supreme Court of Thailand. Ms. LaRocque has also testified before the US Securities and Exchange Commission on matters related to oil and gas accounting.

### **EDUCATION**

Certificate of Specialization, Financial Accounting, Harvard University, Cambridge, Massachusetts, 2022  
Financial Accounting, pre-MBA Program (Current), Harvard University, Cambridge, Massachusetts, 2022  
Bachelor of Science, Accounting (Equivalent), Evaluated by Trustforte Corporation, 2021  
Bachelor of Applied Engineering Technology, Petroleum Southern Alberta Institute of Technology, Calgary, Alberta, 1991  
Financial Accounting, Economics University of Athabasca, Athabasca, Alberta, 1986  
Diploma of Business Administration, Accounting (Honors) Southern Alberta Institute of Technology, Calgary, Alberta, 1984  
Numerous courses and seminars related to the oil and gas industry including Accounting for Resource Royalties in Alberta, Petroleum Production Accounting, JP-05 Workshop, 13th Month Adjustments, Oil and Gas Operations and Coriolis Meter Troubleshooting

### **CERTIFICATIONS**

Accredited Petroleum Accountant Council of Petroleum Accountants Society, Lakewood, Colorado, 2021  
Certified Engineering Technologist, Alberta Society of Engineering Technologists, Edmonton, Alberta, 1992

### **PROFESSIONAL AFFILIATIONS**

Alberta Society of Engineering Technologists (ASET)  
Society of Petroleum Engineers (SPE)  
Canadian Association of Petroleum Production Accounting (CAPP)  
Energy Accountants Society of Canada (EASC)  
Council of Petroleum Accountants Societies (COPAS)  
Petroleum Joint Venture Association (PJVA)