

# CPA: Adding Value to Your Case at Every Step



AICPA

# Enhance your case at every step with the expertise of a CPA.

## Investigation

- Potential financial statement fraud
- Evaluation of recordkeeping practices
- Business interruption claims
- Employee theft
- Interviews of accounting personnel
- Investigate allegations of misappropriation by fiduciaries: directors, shareholders, officers, executor or trustee
- Audit committee investigations
- Assessment of potential damages
- Potential and submitted insurance claims
- Search for hidden assets

## Pleadings

- Analysis of financial disclosures
- Professional literature: application of GAAP and GAAS
- Bankruptcy: preferences, fraudulent conveyance, solvency
- Investment and market analysis data
- Research and insight on industry practices

## Factual Discovery

- Discovery requests and compliance regarding accounting records
- Interrogatories and responses on accounting issues
- Prepare for depositions of executives, CFOs, accountants Attend depositions to assist with technical terminology
- Review deposition testimony regarding financial and accounting issues
- Detailed analysis of corporate documents, accountants' workpapers, banking records
- Research company, market and economic parameters

## Motions

- Research accounting and financial literature: securities litigation
- Educate litigation team regarding professional standards and evaluation of financial evidence through research memoranda and conferences

## "Shadow" Consultant

- Assist in identifying potential, testifying experts
- Evaluate reports and conclusions by testifying experts without risk of waiver of privilege

## Expert Discovery & Testimony:

### Liability

- Corporate investigations: conclusions
- Antitrust: price-fixing; market share, market definition; anti-competition actions; monopolization
- Securities arbitration: suitability
- Feasibility of reorganization plan
- Employee embezzlement, check-kiting, ponzi schemes

## Expert Discovery and Testimony: Business Valuation and Damages

- *Daubert* analysis of opposing experts
- Marital dissolution: spouse-owned businesses, pensions
- Partnership and professional practice dissolution
- Securities: fraud on the market
- Damages from personal injury, wrongful death, and employment discrimination
- Damages for environmental claims
- Damages based upon lost revenue and profits in commercial disputes: breach of contract, commercial interference, franchise
- Estimation of product liability damages: individual and class
- Valuation of intellectual property and damages for infringement: media rights, licenses, patents, trademarks, trade dress, trade secrets

## **Trial Preparation**

- Outline direct and cross-examination regarding technical issues: fact witnesses and experts
- Demonstrative charts and exhibits of financial and accounting data

## **Courts and Trial**

- Provide expert opinions at trial
- Research for bench memoranda on finance, accounting and professional standards
- Serve as Magistrate, Special Master, Trustee, Referee or Examiner
- Serve as financial consultant to Trustees and Examiners
- Serve as financial consultant to the court

## **Settlement**

- Evaluation of settlement alternatives including tax impact
- Administration of funds and class claims

## **Appeal**

- Consultation concerning professional accounting standards
- Technical research for *amicus* briefs

## **Alternative Dispute Resolution**

- Serve as Arbitrator, Referee, or Mediator
- Participate as expert for either party or for arbitrator

**E**veryone knows that having a CPA for an expert witness can add value to your case. Through experience and specialized knowledge, a CPA offers multiple advantages in a courtroom. But why wait until you're on trial? A CPA can aid you in preparing an accurate and powerful case, right from the start. From initial investigation to technical issues on appeal, a CPA can help you evaluate and simplify complex financial and accounting information.

For Further Information, Please Contact:

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