



Jennifer Murphy

CPA, CFE, CFF

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LOST WAGES & WRONGFUL DEATH DAMAGES

LOST PROFITS DAMAGES

FORENSIC ACCOUNTING & FRAUD INVESTIGATION

DATA ANALYTICS

Jennifer Murphy is a testifying expert with 30+ years of professional accounting experience. She specializes in economic damages analysis for litigation, forensic accounting, fraud investigation and data analytics.

With 23 years specializing in forensic accounting, Jennifer works on our most complex damage cases and testifies in support of her opinions. She does a deep dive on the numbers in data-intensive cases, including wage and hour class actions. Jennifer is our lead testifying expert on cases involving personal financial damages resulting from personal injury, wrongful termination, and wrongful death. She is also experienced working on cases evaluating commercial lost profits and contract damages and she performs fraud investigations and forensic accounting analyses.

Appreciating that there is always a personal story behind each case, Jennifer enjoys participating in the process of resolving disputes. Her goal is to help her clients understand the true value of the claim so they can make better decisions about how to resolve a case. She looks at each project as a puzzle to be solved through deep analytical thinking and creative problem solving. She is comfortable with complex analysis of large data sets and is skilled at distilling financial data into a coherent story that can be understood by the jury or trier of fact.

Jennifer was previously a Principal in the national forensic accounting practice for the global expert services firm LECG where she worked on many large accounting investigations and litigation matters.

Professional Credentials & Education

- Certified Public Accountant, Oregon (CPA)
- Certified Fraud Examiner (CFE), American Association of Certified Fraud Examiners
- Certified in Financial Forensics (CFF), The American Institute of Certified Public Accountants
- Bachelor of Science in Financial Accounting, Illinois State University

Selected Professional Engagements

- Conducted data analytics on employee pay and time records to support a loss claim in a wage and hour class action dispute. Testified at deposition. Case settled.
- Analyzed voluminous sales and commission records in a contract dispute. Provided testimony in arbitration to support opinion of net amounts owed under the contract.
- Analyzed lost investment profit related to unpaid benefits in an insurance contract claim and provided testimony at deposition and in the federal bench trial.
- Provided analysis and testimony in a jury trial with respect to a loss of support damage claim in a wrongful death matter.
- Conducted an analysis to support an insurance loss claim for an entity that discovered one of its employees had engaged in a kiting scheme where tenant rent payments were posted to unrelated accounts, which obscured missing rent payments alleged to have been taken by the employee.
- Analyzed lost wages and benefits in wrongful termination and personal injury matters. Testified in jury trials.
- Analyzed client trust account transactions related to an attorney suspected of using some of the funds for personal benefit. The employer firm turned over the analysis and conclusions to law enforcement. The attorney pleaded guilty to criminal charges and was ordered to pay restitution and serve prison time.
- Analyzed company credit card charges made by an executive suspected of embezzling from their employer. Identified purchases that were not supported by a reasonable business purpose to support an insurance loss claim. The company turned over the analysis and conclusions to law enforcement. The employee pleaded guilty to criminal charges and was ordered to pay restitution and serve prison time.
- Conducted data analytics on voluminous tobacco sales records to demonstrate the State of Oregon's compliance with the terms of the Master Settlement Agreement with tobacco manufacturers in an arbitration between the parties.
- Performed a forensic accounting analysis to assess potential fraud and self-dealing by the acting Chief Financial Officer of a closely held business and provided related testimony in a bench trial.
- Prepared damage analysis and federal expert reports for matters involving allegations of breach of contract, lost profits, wrongful termination or intellectual property damages.
- Investigated the mortgage loan program at a bank for potential incidence of fraud by any party to the loan transactions.
- Investigated alleged fraud and misappropriation of funds by an employee of a government funded entity.
- Managed a team that performed a forensic accounting analysis substantiating over \$12 billion in accounting falsifications at an international company.

Professional Associations

- Oregon Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Oregon Chapter of the Association of Certified Fraud Examiners

Press

- Julia Anderson, *Vancouver Business Journal*, "Local fraud cases serve as cautionary tale," June 16, 2017
- Aimee Green, *The Oregonian*, "Jury awards \$3M to fired nurse who complained of 'rushing patients through' to save money," September 19, 2015
- Ted Sickinger, *The Oregonian*, "Portland's public access TV faces financial troubles," November 2, 2011