




## Jennifer Prager

CPA, CFE, CVA, ABV, MAFF, Director

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LOST PROFITS DAMAGES

FORENSIC ACCOUNTING & FRAUD INVESTIGATION

DATA ANALYTICS

**Jennifer Prager has specialized in financial damages analysis and forensic accounting for 20+ years. She is a testifying expert who brings deep experience at CPA firms and on large forensic cases in Portland and San Francisco.**

Attorneys turn to Jennifer for a thorough financial analysis so they can enter trial or mediation with a credible calculation. Jennifer brings clarity in a financial dispute to provide clients with realistic expectations and a solid understanding of the facts so they can make better decisions along the way. Given her extensive forensic accounting background, she has a grasp on the needs of clients and can alert them to potential pitfalls.

Jennifer's case experience includes a number of nationally known accounting investigations and litigation matters. She has analyzed complex litigation cases involving construction disputes, shareholder disputes, divorce, securities lawsuits, fraud and embezzlement, employment issues, commercial contracts and insurance.

Jennifer had an early interest in economics and in identifying money relationships and trends. She enjoys digging into the messy financial data, untangling multiple assets and pulling the evidence together into a powerful story to be part of a solution.

### Professional Credentials & Education

- Certified Public Accountant, Oregon (CPA)
- Accredited in Business Valuation (ABV), American Society of CPAs
- Certified Valuation Analyst (CVA)
- Master Analyst in Financial Forensics (MAFF), National Association of Certified Valuators and Analysts
- Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners
- Bachelor of Science in Managerial Economics, University of California, Davis

## Selected Professional Engagements

- Analyzed plaintiffs' claims of breach of contract and breach of fiduciary duty against the member managers of a family-owned farm and crop cleaning company. Ms. Prager quantified the damages and testified in support of her opinion. The jury awarded Ms. Prager's damage opinion.
- Quantified the total amount overpaid on a subcontract related to a large government project. Ms. Prager testified in support of her opinion to a panel of arbitrators that awarded damages equal her calculation.
- Appointed by a mediator to serve as a neutral in a shareholder dispute involving allegations of self-dealing by the manager of two closely held ranches. Prepared a report for the mediator summarizing the accounting of related party transactions together with the entities' Board Minutes that recorded the Board's contemporaneous understanding of the related party relationships.
- Calculated a business loss claim for a winery that delayed production of a vintage due to a malfunction of equipment during fermentation. Calculated the winery's losses caused by the delay. The claim was settled in mediation.
- Analyzed a construction company's accounting records to determine appropriate costs on the disputed project and testified in support of opinion.
- Analyzed plaintiff's lost profits claim against an Oregon county. Through investigation and analysis of publicly available information, identified unrecorded revenue as well as collection of sales tax not remitted to the taxing authority.
- Analyzed economic damages stemming from an investment advisor's embezzlement of client funds.
- Analyzed lost personal income from an accident. Through forensic analysis was able to identify other reasons for the decrease in income.
- Analyzed and reconciled internal accounting records in a business dispute to calculate the amounts due to the parties under the governing agreements.
- Analyzed the financial records of a partnership that alleged fraud by one of its members. Prepared a report identifying and quantifying suspicious transactions and explaining the unusual accounting.
- Analyzed the potential economic damages resulting from a breach of a non-compete agreement and testified in support of opinion.
- Analyzed a company's accounting records to determine income available for spousal support. Through forensic analysis identified transactions that indicated possible unrecorded revenue and provided expert testimony.

## Professional Associations

- Oregon Society of Certified Public Accountants, Member
- American Institute of Certified Public Accountants, Member
- Association of Certified Fraud Examiners, Oregon Chapter Board Member and Treasurer, 2016 – current
- Association of Certified Fraud Examiners, Member
- National Association of Certified Valuators and Analysts, Ethics Oversight Board, 2012-2015; Chair 2014 – 2015

## Professional Recognition

- Standing Ovation Award, American Institute of Certified Public Accountants, Forensic and Valuation Services, November 2015
- Outstanding Member – National Association of Certified Valuators, Second Quarter 2015

## Presentations

- How to Frame Conclusions in a Fraud Investigation (From a CPA Perspective), OACFE Annual Conference, June 2018
- Identifying and Limiting Your Risks in an FVS Engagement, AICPA Webcast, June 2016