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Jennifer A Prager, CPA, CFE, ABV, CVA, MAFF

Director

Curriculum Vitae

Ms. Prager specializes in financial damage analysis, forensic accounting, and business valuation with the firm of Morones Analytics, LLC. She has specialized in these areas of expertise since 2001, working with CPA firms in Portland, Oregon and San Francisco, CA. Jennifer's case experience includes nationally known accounting investigations and litigation matters. She has analyzed complex litigation cases involving securities lawsuits, fraud and embezzlement, commercial contract litigation, construction disputes, intellectual property, "white-collar" criminal defense, anti-trust (monopoly), and employment litigation. Jennifer has testified in support of her opinions.

Professional Credentials and Education

- Certified Public Accountant, Oregon (CPA)
- Accredited in Business Valuation (ABV), American Society of CPAs
- Certified Valuation Analyst (CVA), National Association of Certified Valuators and Analysts
- 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

Services Provided

- Damage analysis for litigation matters
- Forensic accounting
- Fraud investigations
- Lost earnings analysis related to wrongful termination or wrongful death
- Business valuation



Selected Cases

- Analyzed a construction company's accounting records to determine appropriate costs on the disputed project. Ms. Prager testified in support of her 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.
- For a business dispute, analyzed and reconciled internal accounting records 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. Ms. Prager 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. Provided expert testimony.

Selected Business Valuations

- Valuation of an artisan on-line jewelry company with \$2 million annual sales
- Valuation of an insurance broker specializing in a high-risk niche of the construction industry
- Valuation of a high-tech company experiencing rapid growth with \$60 million in annual revenue
- Valuation of a used car dealership with \$5 million of annual revenue

Professional Leadership

- Oregon Association of Certified Fraud Examiners, Board Member, 2016 - current
- 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