




Kori Bogard

CPA, CFE, CFF

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FORENSIC ACCOUNTING & FRAUD INVESTIGATION
LOST PROFITS DAMAGES

Kori Bogard is skilled at performing complex financial analysis and investigations leveraging several years of experience with the office of an attorney general and a major accounting firm.

Bringing expertise in a variety of accounting and investigative tools, along with strong presentation skills, Kori prepares sound expert opinions, including written reports, and testifies in support of his opinions. He also evaluates and responds to expert reports presented by opposing counsel.

His previous experience includes forensic accounting for the Pennsylvania Office of Attorney General where he worked with attorneys and agents to assist them with criminal, civil and public protection cases. His role included review of financial documents to investigate criminal allegations or civil litigation issues, research case-related topics, search for hidden assets, interviews of individuals related to a case and expert testimony.

Kori started his career with a large Midwest accounting firm for four years working on audits for corporations, nonprofits and governmental entities and tax returns for both entities and individuals.

Professional Credentials & Education

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners
- Certified in Financial Forensics (CFF), The American Institute of Certified Public Accountants
- Bachelor's in Accounting, University of Cincinnati

Professional Associations

- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Cleveland Metro Bar Association, Member

Selected Experience

- Testified in arbitration of a Committed Intimate Relationship (CIR) dispute to the growth and value of retirement accounts at present day, based on value prior to relationship and activity throughout relationship.
- Authored an expert report on a business' lost profits related to allegations of manager negligence and self-dealing
- Investigated, prepared reports, and testified in support of report opinions and findings involving:
 - allegations of an engineering firm billing clients for hours of work not performed
 - company theft of employee wages
 - an estimate of business's cash flow from illegal activities
- Investigated and prepared report involving allegations of power of attorney abuse and misappropriations of funds
- Analyzed financial statements of two merging hospital organizations to evaluate claims related to the ability to continue operations in an antitrust litigation matter
- Analyzed and prepared a breakdown of financial transactions between related shell companies in a state grand jury investigation
- Investigated an alleged Medicaid fraud scheme in a federal case
- Analyzed financial statements and documents of a public company to determine amounts available for restitution payments in a multi-state civil suit
- Evaluated and analyzed opposing expert loss of life and personal injury damages reports in consultation roles

Publications

- [Forensics Accounting Experts Can Bring Valuable Litigation Results](#), *Cleveland Metropolitan Bar Journal*, November 13, 2023.

Press

- [AG Shapiro: 3 Arrested, \\$850K Reimbursed in Company Fraud Scheme](#), December 14, 2020. Kori assisted with the investigation and settlement.