



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. He also served as Director of Forensic and Dispute Advisory Services for a top 25 national accounting firm, where he managed and led commercial damages and financial investigation cases.

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

- Presented testimony in state court on a scheme to disinherit fellow heirs to an estate. The jury accepted Kori's opinion of value and awarded the damages to the plaintiff.
- Evaluated opposing expert report used by plaintiff in a trust dispute claiming over \$1 million owed by our defendant client. Assisted in crafting correspondence to opposing counsel explaining our critiques and issues with the opposing expert report. Plaintiff dropped case immediately after.
- 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. The arbitrator accepted Kori's opinion of value.
- Analyzed and investigated criminal allegations of company's theft of employee wages. Found supporting evidence of scheme and quantified the amount of stolen employee wages in an expert report. Testified to opinions and findings in multiple trials. Defendant was found guilty and ordered to pay restitution and serve prison time.
- Wrote an expert report in federal court on damages associated with theft of trade secrets and violation of non-solicitation agreements, leading to a successful settlement resolution for defendants.
- Authored report in federal court related to alleged Ponzi scheme involving over \$50 million.
- Prepared forensic accounting summary of husband's cash flow income in divorce proceeding. The summary was used by the wife in mediation to successfully argue that she is not obligated to pay alimony or child support.
- Analyzed lost wages in a wrongful termination suit and wrote expert report stating opinions, helping lead to case settlement.
- Authored an expert report on a business's lost profits related to allegations of manager negligence and self-dealing.
- Quantified a business's cash flow from illegal activities in a criminal investigation and issued expert report supporting opinion.
- Investigated and prepared report involving allegations of power of attorney abuse and misappropriations of funds.
- Analyzed financial statements and documents of a public company to determine amounts available for restitution payments in a multi-state civil suit.

Publications

- [Insights from a Trust Dispute Case: Investigate the Why, Not Just the What](#), December 4, 2024
- [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.