




## Kevin Marold

CPA, CFE, CFF, ABV

kevin@moronesanalytics.com

503-906-1580 

FORENSIC ACCOUNTING  
& FRAUD INVESTIGATION

DATA ANALYTICS

BUSINESS VALUATION

**Kevin Marold is dedicated to the pursuit of justice. He brings 15+ years of professional accounting experience at global accounting firms and in-house with a large corporation.**

Kevin's collective experience makes him a valued expert on forensic accounting investigations and damages analysis for litigation. He works with commercial litigators, Oregon DOJ lawyers, family law attorneys and corporations to solve financial puzzles that help resolve disputes.

Determined to find that needle in the haystack, Kevin enjoys the detective work to uncover any red flags or potential issues. He is ready to ask the tough questions and dig into the details, all while keeping the big picture in mind. Kevin is effective at expressing opinions and conclusions, and at collaborating with others to deliver results.

Prior to joining Morones Analytics, Kevin was a foundational member within Nike's global accounting team in Beaverton, Oregon, managing financial accounting and controls for product creation and distribution. He developed solutions to put accounting systems and processes on the right track. Previously, he worked as an external auditor with Deloitte & Touche in Detroit, Michigan and Grant Thornton in Portland, Oregon.

### 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
- Accredited in Business Valuation (ABV), American Society of CPAs
- Bachelor of Arts in Accounting, Michigan State University

### Professional Associations

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

## Selected Litigation Case History

- Analyzed the financial records and allocated expenses between related medical companies in response to investor claims of self-dealing by the managers
- Prepared a damages analysis and federal expert report in support of alleged theft of trade secrets and breach of contract claims by a franchisor of a regional coffee chain
- Prepared a damages analysis, rebuttal report, and trial exhibits for a case involving the failed acquisition of a regional coffee chain
- Analyzed and reported an opinion of the financial claims made against a trust by its beneficiaries, for purposes of resolving litigation disputes upon anticipated dissolution of the trust. The matter involved an investigation of claimed self-dealing and coverup by the Trustees through a family business owned by the trust.
- Analyzed the sales of pre-marital investments, use of proceeds, and purchases of real estate assets in the dissolution of a marriage related to a dispute over the commingling of pre-marital funds
- Analyzed, categorized, and summarized the expenditures of a spouse to highlight discretionary categories of spend related to a dispute over spousal support for a dissolution of marriage
- Prepared a damages analysis related to the failed sale of a marijuana dispensary, claimed after the buyer backed out on a purchase agreement
- Prepared multiple value calculations and reports in support of marital dissolutions and a shareholder buyout for a variety of companies, including a children's video production company, a welding and custom trailer manufacturer, and a timber logging company
- Investigated and reported findings of potential misconduct by the bookkeeper of a professional corporation in response to multiple fraud schemes alleged by the medical organization
- Investigated and prepared mediation memo of the financial and third-party records for a cannabis dispensary, identifying unauthorized distributions to one of the shareholders and his related party grow operation
- Measured and prepared a federal report on lost profits and out-of-pocket costs incurred by the buyer of an environmental cleanup business due to a seller's alleged misrepresentation and omission of facts during the acquisition
- Calculated damages allegedly caused by an international accounting firm that structured a plan for a family business to minimize its tax liability during a sale, later disallowed and deemed an illegal tax avoidance scheme by the IRS
- Investigated and prepared a federal report involving allegations of shareholder self-dealing and commingling of funds across related businesses of a shipping company
- Analyzed lost profits resulting from the purchase of a residential investment property based on inaccurate information provided by a real estate agent
- Prepared and analyzed suspected fraud and identify theft involving misappropriation of client personal injury proceeds by a shareholder of a private law firm

## Presentations

- Presenter for education course on analyzing financial reports through the Oregon Paralegal Association
- Presenter for forensic accounting course through the University of Portland

- Analyzed damages and allegations of fraud and self-dealing related to multiple shareholder disputes involving farms and processing plants, preparing a federal report and trial exhibits for testimony
- Analyzed damages relating to a lawsuit involving a Coordinated Care Organization and a government entity
- Prepared a presentation of financial trends for a hearing on motions for a preliminary injunction using QuickBooks accounting records
- Analyzed damages relating to false advertising claims by a coalition of 50 States against an international, automotive manufacturer
- Assisted with the preparation and review of various federal and state reports relating to claims of patent infringement
- Analyzed marital assets within several dissolution of marriage cases to estimate fair value and potential misuse of personal and business assets. Estimated outstanding personal income tax liabilities.
- Prepared damage analysis of claimed wrongful termination by a medical doctor against a medical center
- Assisted in the analysis and reporting on a government entity's prosecuting evidence involving criminal lawsuits