



Curriculum Vitae

Douglas McDaniel, CPA, CFF, CVA, CFE, IAR, MBA, MA Principal, Director of Forensic, Economic, & Valuation Services

Douglas McDaniel is Principal and Director of the Forensic, Economic, & Valuation Services at Berntson Porter & Company, PLLC. Doug's unique background and vast experience in forensic economics and accounting provides his clients with strong and reliable testimony as an expert witness. Doug consults with clients in a broad range of industries regarding forensic accounting, economic loss, finance, accounting, fraud investigation, dispute resolution, and valuations.

Practice Areas:

Forensic Litigation Support & Expert Testimony:

- Economic damages and lost profits
- Personal injury and wrongful death claims
- Wrongful termination & employment claims
- Corporate and breach of contract disputes
- Family law, estate, and trust disputes
- Class-action & Intellectual property claims

Forensic Valuation and Risk Management Services:

- Business, pension, life care plan valuations
- Internal controls and risk assessments

Forensic and Investigations:

- Forensic accounting
- Asset tracing
- Fraud investigations
- Financial accounting and tax issues
- Accounting standards and requirements

Construction and Real Estate Disputes:

- Landlord/tenant/1031/lease disputes
- Various types of construction claims

Professional Experience

Doug has over 25 years of experience of analyzing claims and calculating economic damages across a broad range of industries not limited to construction, manufacturing, real estate, distribution, hospitality, retail, financial institutions, technology, healthcare, and professional services.

Prior experience includes:

- Director of Forensic and Investigation consulting for an international consulting firm. Nine years of forensic, economic, valuations, and auditing services at Big Four CPA firms. Director of Finance and Special Investigations for a multinational Fortune 500 company.
- Extensive forensic, economic, and valuation services which includes:
 - Calculated lost wages and benefits for numerous employment claims ranging from \$100k to \$5 million. Several involved expert testimony in jury trials.
 - Performed a complex lost profit analysis involving a loss of over \$2 million. Provided ranges based on scenarios

- Key expert in a large class-action matter. Calculated economic damages and provided expert testimony in the jury trial. Plaintiffs were awarded a \$57.1 million judgment (largest in Washington State).
- Calculated construction and real estate related claims in excess of \$40 million.
- Involved in over 575 financial and economic analyses, lost profits, valuations, and investigation matters. Provided testimony in various courts and venues.

Education & Professional Designations

- Master of Business Administration, Finance, Brigham Young University (MBA)
- Master of Accountancy/Information Systems, Brigham Young University (MA-IS)
- Bachelor of Science, Accounting, Brigham Young University
- Certified Public Accountant (CPA)
- Certified in Financial Forensics (CFF)
- Certified Valuation Analyst (CVA)
- Certified Fraud Examiner (CFE)
- Investment Advisor Representative (IAR)

Memberships & Affiliations

- Washington Society of Certified Public Accountants (WSCPAA)
- Member, National Association of Forensic Economics (NAFE)
- Member, American Institute of Certified Public Accountants (AICPA)
- National Association of Certified Valuation Analysts (NACVA)
- Association of Certified Fraud Examiners (ACFE)
- Eastside Legal Assistance Program (ELAP), Board of Directors/Treasurer (www.elap.org)

Speaking Engagements

- "Reading and Analyzing Financial Statements Related to Business Valuations", various law firms and dates
- National Business Institute, "101 Accounting/Forensic Services for Attorneys", Seattle, WA, October 2013
- National Business Institute, "Accounting Basics for Attorneys", Seattle, WA, October 2012
- Berntson Porter Seminar Series, "Forensic Accounting and Fraud Investigations", Bellevue, WA, June 2012
- "Calculating Economic Damages – Various methods", multiple locations and dates.
- Construction Financial Management Association, "Construction Fraud", Bellevue, WA, January 2011
- Lorman Education, "Fraud trends", Seattle, WA, 2008
- Resource Group, "Fraud Trends, Internal Controls, & Data Mining", Seattle, WA, 2007
- Siemens, "Identify Theft", Issaquah, WA 2007
- Fraud, Forensic Accounting, Economic Analysis Roundtables, multiple dates/locations, 2004 – 2006

