



## FORENSIC ACCOUNTING AND FRAUD INVESTIGATION SERVICES

*The Hertzbach & Company, P.A. Litigation and Forensic Services group has extensive experience assisting individuals, business owners and attorneys before and after wrongdoing is suspected. We have the skill to conduct investigations to determine the impact of suspected fraud as well as to evaluate current internal controls and safeguards in order to reduce the risk of future fraudulent activity. We have performed forensic services for insurance recovery purposes in addition to serving as expert witnesses in civil and criminal proceedings. Our Litigation and Forensic Services group's depth of knowledge and expertise provides our clients with trusted advisors that can assist them from start to finish when the need for forensic accounting services arises.*

### SERVICES WE PROVIDE

- Forensic Accounting
- Fraud Investigation
- Insurance Recovery
- Expert Witness Testimony
  - Civil Proceedings
  - Criminal Proceedings
- Internal Control Evaluations

### COMMITTEES & ASSOCIATIONS

- Board Member, Advisory Council, Association of Certified Fraud Examiners
- President, Maryland Chapter of the National Association of Certified Valuators and Analysts
- Former Board Member, Litigation Forensics Board, National Association of Certified Valuators and Analysts
- Liaison, Ethics Oversight Committee, National Association of Certified Valuators and Analysts
- Past Committee Chairman and Current Member, Forensic Valuation Services Committee, Maryland Association of Certified Public Accountants
- Adjunct Instructor, Graduate Forensic Studies Program, Stevenson University
- Board Member, Accounting Advisory Board, University of Baltimore

### DESIGNATIONS OF OUR EXPERTS

- CFE - Certified Fraud Examiner
- CFF - Certified in Financial Forensics
- CPA - Certified Public Accountant
- CEPA - Certified Exit Planning Advisor
- CVA - Certified Valuation Analyst
- ABV - Accredited in Business Valuation
- CIRA - Certified Insolvency & Restructuring Advisor
- CDBV - Certification in Distressed Business Valuation

### DISTRICT & CIRCUIT COURT EXPERT OPINIONS

Alexandria	District of Columbia	Howard County
Anne Arundel County	District of Maryland	Montgomery County
Baltimore City	District of Virgin Islands of St.	Prince George's County
Baltimore County	Thomas & St. John	Talbot County
Calvert County	Eastern District of Michigan	
Carroll County	Eastern District of Virginia	
Charles County	Frederick County	

### NOTABLE CONTRIBUTIONS

- Taught courses for judges, attorneys, accountants, and appraisers
- Published articles in various professional journals
- Performed pro-bono expert witness services for local law schools

### AWARDS & HONORS

- Awarded 2016 "40 Under Forty" by CPA Practice Advisor
- Named a 2005, 2008 and 2010 Top CPA In Maryland by Baltimore SmartCEO Magazine
- Award of Appreciation, Maryland Association of Certified Public Accountants
- Awarded 2016 "40 Under Forty" by the National Association of Certified Valuators and Analysts
- Named one of Maryland's 2015 "Top 10 Public Accounting Professional Rising Stars" by the National Academy of Public Accounting Professionals
- CFA Institute's 2014 Baltimore/Washington Regional Equity Research Challenge Winner
- Excellence in Regional Leadership Award, Maryland Regional Council of Governments

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