

Brandon J. Engel, CPA, CFE, ABV

Professional Qualifications

Brandon J. Engel, CPA, CFE, ABV is a forensic accountant with over 10 years of experience in over 200 forensic accounting cases and has testified as an expert witness in state court, federal court, arbitration, and deposition. Brandon's forensic experience includes conducting financial investigations in connection with civil and criminal matters. Brandon has provided the following forensic accounting services to top law firms, private and public companies, non-profits, government agencies, and local police departments:

- Fraud Investigations
- Economic Damage Calculations
- Business Valuations
- Bankruptcy and Insolvency
- Alter Ego
- Fraudulent Transfers
- Business Interruption
- Intellectual Property Litigation
- Real Estate Litigation
- Probate/Trust Litigation
- Construction Litigation
- Employment Litigation
- Personal Injury
- Partnership/Shareholder Disputes

Brandon's experience and expertise is highlighted in his skills and ability to investigate financial records and uncover discrepancies, hidden transactions, misstatements, fraud, and misappropriations. As a Certified Fraud Examiner (CFE), Brandon possesses specialized knowledge in investigating a variety of complex financial fraud schemes including international money laundering, embezzlement, fraudulent transfers, alter ego, and misappropriation of assets. As a highly skilled forensic investigator, Brandon also has specialized knowledge and experience in tracing funds in accordance with established legal and financial principles.

Fraud Investigation

Brandon has conducted over 50 fraud investigations involving a wide variety of fraudulent schemes. Brandon's experience and expertise in conducting fraud investigations is illustrated in his tracing of approximately \$20 million of fraudulent funds that were laundered through over 150 U.S., Swiss, and Korean bank accounts to real estate, luxury cars, and Swiss bank accounts. Brandon has also assisted a local Los Angeles police detective in uncovering and documenting financial fraud and embezzlement. Brandon's experience includes conducting fraud investigations in connection with the following:

- Misappropriation of Funds
- International Money Laundering
- Fraudulent & Misleading Financial Statements
- Contract Fraud
- Construction Fraud
- Insurance Fraud
- Securities Fraud
- Employee Embezzlement
- Bankruptcy Fraud
- Embezzlement Schemes
- Ponzi Schemes
- Tracing of Fraudulent Funds
- Real Estate Fraud
- Inventory Fraud

Economic Damages

Brandon has prepared over 100 economic damage calculations in a wide variety of litigation matters and industries. Brandon's experience and expertise includes developing complex damage models that are consistent with established legal principles and able to withstand the scrutiny of the court. Brandon is also uniquely skilled in creating demonstrative graphs and charts for trial that are designed to make complex business transactions easily understandable. Brandon's extensive forensic experience in calculating economic damages for both plaintiffs and defendants includes the following:

- Lost Profits
- Contract Damages
- Fraud Damages
- Lost Goodwill
- Compensatory Damages
- Reliance Damages
- Benefit of the Bargain Damages
- IP Infringement Damages
- Construction Damages and Delay Claims
- Business Interruption Damages
- Unestablished Business Damages
- Out of Pocket Damages
- Mitigation Analysis
- Rescission Damages
- Reputational Damages
- Employment Damages
- Personal injury Damages

Business Valuation

Brandon has been involved in a variety of business valuation engagements among a broad array of industries. Brandon's business valuation expertise includes conducting various business valuation approaches including market analysis, capitalization of earnings, discounted cash flow, book value, liquidation value, public company guideline method, and other generally accepted valuation methods. Brandon's experience includes business valuations in connection with the following:

- Corporation Code 2000 Valuation
- Minority Shareholder Valuation
- Corporate Mergers & Acquisitions
- Corporate and Partnership Dissolutions
- Buyout Agreements
- Fair Value Solvency Analysis
- Net Worth Valuation
- Shareholder & Partnership Disputes
- Economic Damage Analysis
- Buy and Sell Agreements

Bankruptcy and Insolvency

Brandon's bankruptcy litigation experience covers a broad spectrum of bankruptcy matters. Specifically, in connection with bankruptcy fraudulent transfers, Brandon has extensive experience in tracing fraudulent funds applying a variety of tracing methods in accordance with established legal and financial principles. Brandon's bankruptcy litigation experience includes a variety of engagements involving the following:

- Bankruptcy Fraud Investigation
- Solvency Analysis
- Fraudulent Transfers
- Analysis of Undercapitalization
- Analysis or Reasonably Equivalent Value
- Preference Analysis
- Liquidation Analysis
- Fair Value and Fair Market Value Valuations
- Investigation of Hidden Distributions

Education, Certifications, and Professional Associations

- Bachelor of Science in Accounting from California State University, Northridge
- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Association of Certified Fraud Examiners (AFCE)
- Member of the California Society of CPAs