

RICHARD M. TEICHNER
CPA, ABV, CVA[®], MAFF[®], CFF, CRFAC[®], CRFAU, DABFA[®], CGMA[®], CDFA[®]
CURRICULUM VITAE
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Manager/Member of Teichner Accounting Forensics & Valuations, PLLC, Reno and Las Vegas, Nevada

Formerly Director of Litigation Consulting and Business Valuation Services with Barnard, Vogler & Co., Certified Public Accountants, Reno, Nevada

Formerly partner in the Los Angeles office of the accounting and consulting firm Moss Adams LLP, Seattle, Washington

Formerly partner of Braverman, Codron & Co., Certified Public Accountants, Beverly Hills, California, prior to merger with Moss Adams LLP

Graduate of University of Southern California

Certifications and accreditations:

Certified Public Accountant, licensed in Nevada and California

Accredited in Business Valuation (ABV), credentialed by the American Institute of Certified Public Accountants

Certified Valuation Analyst[®] (CVA[®]), credentialed by the National Association of Certified Valuators and Analysts[®]

Master Analyst in Financial Forensics[®] (MAFF[®]), credentialed by the National Association of Certified Valuators and Analysts[®]

(Both the CVA[®] and MAFF[®] credentials are the only credentials accredited by the National Commission for Certifying Agencies[®], which is a division of the Institute for Credentialing Excellence[™]. Additionally, the CVA[®] credential is accredited by the American National Standards Institute National Accreditation Board[®].)

Certified Financial Forensic (CFF), credentialed by the American Institute of Certified Public Accountants

Certified Forensic Accountant[®] (CRFAC[®]), credentialed by the American Board of Forensic Accounting[®]

Certified Forensic Auditor (CRFAU), credentialed by the American Board of Forensic Accounting[®]

Diplomate of the American Board of Forensic Accounting[®] (DABFA[®])

Chartered Global Management Accountant[®] (CGMA[®]), credentialed by the American Institute of Certified Public Accountants

Certified Divorce Financial Analyst[®] (CDFA[®]), credentialed by the Institute for Divorce Financial Analysts

Current Professional Society and Organization Memberships:

American Institute of Certified Public Accountants (AICPA)
Nevada Society of Certified Public Accountants (NVCPA)
National Association of Certified Valuators and Analysts® (NACVA®)
American Board of Forensic Accounting®
Forensic Expert Witness Association
National Association of Forensic Economics
Institute for Divorce Financial Analysts
Washoe County Bar Association
Clark County Bar Association

Current Professional Board, Section and Group Memberships:

AICPA Forensic and Valuation Services Section
Mentor Support Group of NACVA®
AICPA Private Company Practice Section

Prior Professional Board, Section and Group Memberships – since practice located in Nevada:

AICPA ABV Champion Program - appointed as co-ABV Champion for State of Nevada
AICPA Tax Section
NVCPA Business Valuation Committee – Chairperson
CCBA Continuing Legal Education Committee
NVCPA Continuing Professional Education Advisory Committee
Board Member of the Litigation Forensics Board of NACVA®
Board Member of the American Board of Forensic Accounting of the American College
of Forensic Examiners International
State Bar of Nevada Fee Dispute Arbitration Committee - Arbitrator and Mediator
State Bar of Nevada Northern Nevada Disciplinary Board

Other activities

Published articles – since practice located in Nevada:

“What Attorneys Should Know About Financial Statements and The Information They Convey”, *Nevada Lawyer* (January 2004), published by State Bar of Nevada.

“Important Issues of Business Valuations for Attorneys and Their Clients”, *The Writ* (April 2005), published by Washoe County Bar Association.

Articles for Barnard, Vogler & Co. quarterly newsletters – “Divorce Using the Collaborative Approach”, “Segregate Your Property and Save” (coauthored), “Bad News for Split Dollar Life Insurance Arrangements” (coauthored).

“A Collaborative Approach to Divorce May Benefit All”, *On Point* (Fall 2006), published by CPAmerica International.

“CPAs as Witnesses: What They Expect from Attorneys”, *On Point* (Winter 2007), published by CPAmerica International.

“What’s the Real Value of that Business You Want to Buy?”, *Northern Nevada Business Weekly* (March 5, 2007), published by Northern Nevada Communications, LLC.

“Important Issues of Business Valuations for Attorneys and Their Clients”, *Nevada Family Law Report* (Spring 2007), published by State Bar of Nevada. (Different and much lengthier version than article published in *The Writ*, shown above.)

"What Financial Experts Expect from Attorneys", *Nevada Family Law Report* (Summer 2007), published by State Bar of Nevada.

"Net Operating Losses and Capital Losses: How They Might Be Treated As Marital Assets" (co-author), *Nevada Family Law Report* (Winter 2008), published by State Bar of Nevada.

"The Reality of Forensic Accountants, Business Appraisers", *Northern Nevada Business Weekly* (March 31, 2008), published by Northern Nevada Communications, LLC.

"What's It Worth? Important Issues In Business Valuations" (co-author), *The Advocate* (September 2009), published by the Idaho State Bar.

"The Financial Disclosure Form: Still a Ways to Go", *Nevada Family Law Report* (Winter 2010), published by State Bar of Nevada.

"Where have All the Values Gone?", *Nevada Family Law Report* (Spring 2010), published by State Bar of Nevada.

"A Deeper Look At The Valuation of Intangibles", *Northern Nevada Business Weekly* (December 20, 2010), published by Northern Nevada Communications, LLC.

"Determining Business Values Given the State of the Economy", Accounting: Beyond the Financial Statement supplement to *Northern Nevada Business Weekly* (October 31, 2011), published by Northern Nevada Communications, LLC.

"More About Business Valuation Professionals and Techniques", *Northern Nevada Business Weekly* (February 20, 2012), published by Northern Nevada Communications, LLC.

"What Does Our Business Valuation Committee Mean to You?", *The Silver State CPA* (Spring 2013), published by Nevada Society of CPAs.

"Another Perspective on Collaborative Divorce", *Northern Nevada Business Weekly* (June 15, 2015), published by Sierra Nevada Media Group.

Presentations – since practice located in Nevada:

"Valuations In Bankruptcy" to the Northern Nevada Bankruptcy Bar Association (October 2004).

"Using Financial Specialists as Experts or Consultants and What They Expert of Attorneys" to the Association of Defense Counsel (Northern Nevada) (August 2006).

"Tax Returns as a Source of Hidden Assets" and "Financial Documents as Sources of Hidden Assets" as part of the presentation "Forensic Accounting: Finding the Loot/Exposing the Vice" at the State Bar of Nevada 2007 Family Law Conference (March 2007).

"The Wizardly World of Business Valuations & Forensic Accounting" (co-presenter) at the State Bar of Nevada 2008 Family Law Conference (March 2008).

"Nontechnical Discussion About Business Valuations and Business Valuators" to the Elko County Bar Association (December 2009).

"An Overview of Accounting Controls to Prevent Fraud" to Construction Financial Management Association (April 2011).

"Business Valuation Issues for Attorneys Whose Areas of Practice Include Business, Litigation, Family Law and Business Transactions" to Washoe County Bar Association (January 2012) and to Clark County Bar Association (February 2012).

"What (Financial) Experts Expect of Attorneys, i.e. How Attorneys and Experts Can Work Best Together" and "Using Tax Returns and Other Financial Documents as Sources for Discovering Hidden Assets" to Washoe County Bar Association (November 7, 2013).

"Using Financial Documents, Public Records and the Internet as Sources for Uncovering Vital Information" as part of seminar titled "Hidden Assets: Techniques for Collecting Evidence" to Clark County Bar Association (February 6, 2014).

Various other presentations to professional organizations and to a variety of law firms.

Appearances:

News interview by KOLO Television, Channel 8, Reno, for 2004 year-end income tax planning.

Twice, guest presenter on "Face the State", KOLO Television, Channel 8, Reno, on Collaborative Divorce and, in particular, the role the financial expert plays; and about what one needs to know when purchasing a business.

Twice, guest on "Bosma On Business" radio program on KOH, Reno, discussing certain issues regarding business valuations.

Litigation Services Experience

Below is a **brief representative sample** of the over 350 matters in which I have been engaged as an expert witness and/or a consultant.

Legend: P-expert/consultant for plaintiff/complainant/claimant

D-expert/consultant for defendant/respondent

Economic damages and forensic accounting services in business litigation matters:

Seller was sued for misrepresentations in connection with sale of business. Determined accuracy of amounts for assets, liabilities and income represented by seller. (D)

Calculated lost profits resulting from customer list stolen by party representing itself as a potential buyer of business. (P)

Challenged the propriety of payments by a medical practice by departing member physician who claimed not to be properly compensated for his interest in the practice. (D)

Disputed the basis for computation of damages in a lawsuit against shipping company for loss on equipment damaged in transit. (D)

Disputed propriety of amount of restitution, sought by an employee claiming to be a shareholder in an apparel manufacturer, for not having received adequate compensation for her interest in the company and her efforts upon termination of her employment. (D)

Analyzed claim by computer manufacturer for amounts due from distributor for the sales of components and undertook determining the disposition of funds of the distributor owed to the manufacturer, which the distributor claimed were depleted as a result of the damages it suffered. (P) In cross-complaint, argued against various damages claimed by the distributor against the manufacturer. (D)

Challenged the propriety of the computations in applying the formula in a buy-sell agreement for the purchase of a shareholder's stock in an S corporation; and calculation of damages relative to the action. (D)

Established an amount for damages resulting from a plumbing contracting company going out of business. Damages were determined primarily based on the value of the company prior to its going out of business and on the future loss of earnings of the principal of the company. (P)

Established amount for damages to an active shareholder of a freight forwarding company who was "locked out" by the other shareholders. The damages were determined based primarily on a valuation of the company. (P)

Analyzed claims by a shareholder of a large advertising and marketing firm that excessive compensation was being paid to the other shareholders, and that other breaches of fiduciary responsibility existed, such as the use of company funds to finance a shareholder's personal activities. (P)

Contested propriety of claim by individual who alleged that employer misstated results of operations of a division through improper accounting practices, resulting in no earnings of the division on which additional compensation was to be calculated. (D) In cross-complaint, established lost profits, value of lost business opportunities and loss of future tax benefits, and the incurring of various costs, resulting from an insurance company refusing to cover costs of other litigation matter. (P)

Challenged the presentation of financial statements that included improper expense allocations and other charges, and incorrect recording of revenues, thus showing reported losses, which were used as the basis to terminate agreement by a credit card bank. (D)

Refuted claims that the business decisions and transactions conducted by an individual prevented other parties' ability to affect a tax-deferred (IRC Section 1031) exchange. (D)

Rebutted a company's claims that, if it were not for a bank's negligence and inactions, the losses it suffered from an embezzlement would have been prevented. (D)

Refuted various calculations used in determining economic damages against a cable company, which, allegedly, were all a result of its improper installation of cable. (D)

Analyzed claims of a minority shareholder of contracting company, which included allegations that the controlling shareholder was misusing and diverting company funds and was withholding profit distributions to the minority shareholder. (P)

Calculated damages resulting from a stockholder of a company claiming to have received his fair share of the proceeds. (P)

Rebutted claims that the majority stockholders of companies were diverting funds for personal use, not adequately compensating the minority stockholder and undervalued the shares of one of the companies owned by the minority stockholder. (D)

Challenged alter ego claims against the owner of various companies and allegations that the owner had defaulted on loans. (D)

Determined economic results of operations and sales of various rental properties, some of which were to be determined as being wholly owned and other partially owned by Plaintiff. (P)

Rebutted claims that a finance company did not properly manage or account for loans that it purchased with recourse. (D)

Established the value of patent in bankruptcy matter on behalf of a secured creditor asserting right to the patent, which was being challenged by another secured creditor.

Rebutted claims of improper accounting and of damages in connection with factored receivables, and related loans and reserve accounts. (D)

Identified undisclosed commissions, amounting to millions of dollars, on money transfers that were owed to the facilitator of the transactions. (P)

Determined the amount owed to a minority interest owner in a company, based on a value of the ownership interest and on measures of recovery as impacted by actions of the two other owners of the company that were detrimental to the minority interest owner. (P)

Refuted claim for alleged loss of profits from real estate developments resulting from the preclusion of usage of water rights acquired. (D)

Rebutted allegations of lack of standards of care by a certified public accountant in connection with the purported mismanagement of Internal Revenue Service audits, and the alleged ramifications as a result. (D)

Determined monetary damages to a company resulting from a minority stockholder and certain employees using trade secrets and other information of the company to start a competing company. (P)

Determined whether or not the business of a marijuana grower and dispensary, formed as a limited liability company, was viable in terms of meeting its financial obligations and, in a related matter, whether a member interest in the LLC was solvent when transferring an interest in the LLC. (P) (D)

Challenged claim that a member of limited liability company was obligated to pay for a share of expenses and debt of LLC, and established that, pursuant to a counterclaim, the member was owed reimbursements for expenses that were improperly attributed to such member. (D)

Calculated economic damages based on actions of business associates who interfered with the manufacture and sale of exercise equipment that previously had a very successful sales history, and who unilaterally revised the ownership percentages favorable to them, resulting in the claimants' loss of substantial current and potential profits. (P)

Rebutted alleged damage claims resulting from water damages from leaks into restaurant. (D)

Rebutted alleged economic damages from city disallowing the growing of hemp on property owned by city. (D)

Determined loss of income and other economic damages to a very profitable medical practice based on its value due to insurance carrier's bad faith and insurance broker's wrongful acts. (P)

Rebutted allegations that defendant's withdrawal from a limited liability company resulted in economic damages that included loss of inventory value, improper distributions and use of funds, and that pursuant to a counterclaim, plaintiffs did not perform the duties to which they had agreed for overseeing the business' operations, substituted product of a manufacturer different to the manufacturer to which they agreed, and failed to reimburse defendants for business expenses it incurred. (D)

Refuted claims that owner of a business caused economic damages to other when their ownership was terminated and could not participate in the business's future income. (D)

Lost profits/earnings from personal injury, wrongful death, and wrongful termination:

Rebutted claim for extent of loss of earnings of physician due to auto accident. (D)

Calculated amounts for lost earnings, past and future, from injuries due to a motorcycle defect. (P)

Established amount of loss of earnings of a reputed specialist in his area of practice of medicine resulting from injuries sustained due to a fall. (P)

Refuted the amount of calculated economic damages based on loss of earnings and earning capacity resulting from a motor vehicle accident. (D)

Determined loss of earnings of owner of a business due to very serious bodily injuries from dog bites. (P)

Rebutted claims for loss of earnings and value of business due to an alleged wrongful death resulting from a bicycle accident. (D)

Determined loss of income due to alleged medical malpractice regarding botched surgery. (P)

Calculated loss of past and future earnings and benefits of a peace officer that the governmental agency refused to reinstate. (P)

Determined loss of income of owner of business due to an injury from an explosion that greatly impaired his ability to devote time to operating the business. (P)

A multitude of other matters involving claims of economic damages resulting from personal injury, wrongful death, and wrongful termination.

White collar crime:

Embezzlements and various other matters involving alleged criminal activities pertaining to financially related issues.

Family law matters:

A multitude of family law matters, including matters in which the marital estates were in the tens of millions of dollars, up to the hundreds of millions of dollars. Services provided in the family law matters have included assisting with division of property, preparing business valuations, tracing of separate/community assets and assisting with determining marital waste issues, assisting with establishing alimony, accounting for divorce-associated tax ramifications, and addressing other financially related issues.

Business Valuations

Business valuations for business litigation and family law litigation matters, as well as valuations of businesses or partial interests in businesses for establishing values for such purposes as purchases or sales, estate taxes, and gifting.

Receivership Services

Such services can include, but not necessarily limited to, taking control of an entity's assets; overseeing financial transactions; making pivotal business decisions, such as entering into leases and other contracts; purchasing or selling an entity's assets; and hiring accountants, attorneys, real estate brokers, and other professionals.

Background in Accounting, Consulting and Tax Services

Prior to devoting practice primarily to business litigation, family law and business valuation matters:

Partner-in-charge of financial accounting services, including audit and other attest engagements, and of formulating, implementing and monitoring the firm's quality control policies and procedures.

Many years of experience in providing business consulting and tax services, including heavy involvement in rendering tax advice and planning, tax compliance, and deliberations with the Internal Revenue Service and other taxing authorities.