



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 accounting and economics 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
- Forensic accounting and investigations
- Estate and trust disputes
- Personal injury and wrongful death claims
- Wrongful termination & employment claims
- Corporate and breach of contract disputes
- Class-action & Intellectual property claims

Forensic Valuation and Risk Management Services:

- Business and pension valuations
- Internal controls and risk assessments

Forensic and Investigations:

- Forensic accounting
- Asset tracing
- Fraud investigations
- Financial accounting, reporting, 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 30 years of experience of forensic accounting and calculating economic damages across a broad range of industries not limited to retail, distribution, construction, professional services, manufacturing, real estate, 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 Retail company.
- Extensive forensic accounting, economic, and valuation services which includes:
- Calculated lost wages and benefits for numerous employment cases ranging from \$100k to \$5 million. Several involved expert testimony in jury trials.

- Performed several complex lost profit analyses involving losses 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 related to an award of \$57.1 million judgment (one of the largest in Washington State).
- Performed numerous complex forensic accounting engagements. Provided expert testimony.
- Involved in over 800 business valuations, financial, accounting, 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 (WSCPA)
- 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)
- Former Eastside Legal Assistance Program (ELAP), Board of Directors/Treasurer (www.elap.org)

Speaking Engagements

- "Providing Strong Deposition Testimony" American Academy of Matrimonial Lawyers (AAML), September 2019; Austin, TX
- "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
- Fraud, Forensic Accounting, Economic Analysis Roundtables, multiple dates/locations, 2004 – 2006