



**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 his clients with strong and reliable testimony as an expert witness. Doug consults with clients in a broad range of industries regarding business valuations, forensic accounting, economic loss, finance, accounting, fraud investigation, and dispute resolution.

**Practice Areas:**

**Forensic Accounting & Investigation Services:**

- Forensic accounting
- Asset tracing (Separate v. Community)
- Fraud investigations and prevention
- Financial analysis and tax accounting issues
- Internal controls and risk assessments

**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
- Bankruptcy and insolvency matters

**Business Valuations:**

- Business Valuation for various purposes including marital dissolutions, M&A, litigation, etc.
- 409a, pension, and life-care valuations

**Professional Experience**

Doug has over 26 years of experience of forensic accounting and calculating economic damages across a broad range of industries not limited to construction, professional services, manufacturing, real estate, distribution, hospitality, retail, financial institutions, technology, healthcare, and professional services.

**Prior experience includes:**

- Director of 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 accounting, economic, and valuation services which includes:
- Developed and testified on numerous business valuations ranging from large complex valuations to smaller ones. Testified at a jury trial regarding the value of a professional practice with 6 offices.
- Performed investigation and forensic accounting services related to complex estate matters.
- 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. 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 600 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 (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)
- Former Eastside Legal Assistance Program (ELAP), Board of Directors/Treasurer ([www.elap.org](http://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
- "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