



Joseph L. Leuanae

CPA, CITP, CFF, CFE, ABV, ASA

Joseph L. Leuanae has been providing litigation support and financial valuation services for almost 25 years. His engagements in these areas involve the application of forensic or investigative accounting techniques, the valuation of businesses and intangible assets, and the quantification of economic damages.

The following is a summary of Mr. Leuanae's forensic accounting, business valuation, and economic damage calculation experience.

Forensic/Investigative Accounting

Mr. Leuanae's forensic accounting experience includes the investigation and/or reconstruction of accounting records in cases relating to marital dissolution, embezzlement, fraud detection and documentation, theft, intellectual property, contract disputes, shareholder disputes, wrongful termination/death, personal injury, and business interruption. Sample experience includes the following:

- Performing investigative accounting relative to the valuation and tracing of marital/community assets in divorce cases.
- Performing investigative accounting in commercial litigation matters.
- Reconstructing accounting records as a result of theft, floods, fire, and other natural disasters.
- Performing investigative accounting analyses relative to criminal fraud trials and claims.

Financial Valuation

Mr. Leuanae's financial valuation experience includes valuing businesses and intellectual property in a number of diverse industries and in both cooperative and contentious appraisal environments. Sample experience includes the following:

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- Performing valuations for matters involving marital dissolution, including assessing separate vs. community property allocations.
 - Consulting on synergy considerations in business combination transactions.
 - Performing valuations for shareholder disputes and buy-outs.
 - Performing valuations to assist with gift and estate tax planning.

Economic Damage Calculation

Mr. Leauanae's economic damage calculation experience includes the analysis and preparation of economic damage calculations for matters involving contract disputes, business interruption, and intellectual property infringement. He has also analyzed and quantified economic losses in personal injury, wrongful death, and wrongful termination matters. Sample experience includes the following:

- Analyzing plaintiff/defendant claims for lost profits, and the diminution of business value, in commercial litigation matters.
- Computing economic damages relative to intellectual property infringement.

Educational Qualifications

Mr. Leauanae earned a Bachelor of Science degree in Accounting and a Master of Business Administration degree, with an emphasis in Management of Technology, from the University of Utah.

Professional Certifications

- Licensed as a Certified Public Accountant in Nevada, California, and Utah
- Certified Information Technology Professional by the Association of International Certified Professional Accountants (AICPA)
- Certified in Financial Forensics by the AICPA
- Certified Fraud Examiner by the Association of Certified Fraud Examiners
- Certified Cryptocurrency Investigator by Blockchain Intelligence Group
- Accredited in Business Valuation by the AICPA
- Accredited Senior Appraiser by the American Society of Appraisers

Professional Affiliations/Activities

- Chair, Utah Association of Certified Public Accountants (UACPA) Business Valuation Committee, 2003 – 2004
- Chair, UACPA Business Valuation - Litigation Services Committee, 2005 - 2006
- Member, Nevada Society of CPAs (NSCPA) Business Valuation Committee, 2004 – 2005, 2008
- Member, NSCPA Litigation Consulting Services Committee, 2007
- Member, AICPA Business Valuation and Forensic & Litigation Services' Editorial Advisory Board, 2004 – 2007
- Member, AICPA ABV Credential Committee, 2008 – 2010
- Member, ACFE Las Vegas Chapter Board, 2009 – 2011
- Mentor, AICPA ABV Mentor program, 2008 – 2011
- Member, AICPA ABV Champions Task Force, 2010 – 2012
- Director, NSCPA Las Vegas Chapter Board, 2013 – 2014

Publications

- “The Science and Art of Business Valuation”, THE JOURNAL ENTRY (November 2001)
- “Enron Demonstrates Weaknesses in the Attestation Process”, THE CPA JOURNAL (September 2002)
- “Truth or Dare: Assessing the Reliability of Financial Statements in a Post-Enron World”, UTAH BAR JOURNAL (October 2002)
- “Expert Witness Qualifications and Selection”, JOURNAL OF FINANCIAL CRIME (December 2004)
- “A Unified Approach to Calculating Economic Damages”, TEXAS PARALEGAL JOURNAL (Summer 2005)
- “Rebutting Your Client: How Much Involvement is Too Much? (From An Expert’s Point of View)”, TEXAS PARALEGAL JOURNAL (Fall 2005)
- “Valuation Discounts for Holding Companies”, THE JOURNAL ENTRY (October 2005)
- “Personal Injury: How Much for How Long?”, THE JOURNAL ENTRY (November 2005)
- “Developing a Business Valuation Practice”, AICPA FVS CONSULTING DIGEST (March 2011)
- “Forensic Accounting: Those ‘Other’ Accountants”, THE SILVER STATE CPA (July 2012)
- “The Pitfalls of ‘Managing’ Discovery”, FAMILY LAWYER MAGAZINE (Spring 2017)
- Contributing Author to “Shannon Pratt’s Valuing a Business, 6th Edition” (publication March 2022)

Select Speaking Engagements

- “Valuation of Intangible Assets”, Utah State Bar, 2002 Mid-Year Convention (March 2002)
- “Applying Forensic Accounting Skills in the Business Valuation Process”, Utah Association of Certified Public Accountants, Business Valuation Symposium (September 2002)
- “Introduction to Forensic Accounting and Business Valuation”, Beta Alpha Psi, University of Utah Chapter (November 2002)
- “Trademark Dilution and Damages”, The Bar Association of San Francisco, Barristers Club (June 2003)
- “What Tax Practitioners Need To Know About Business Valuation”, Utah Association of Certified Public Accountants, 31st Annual Tax Symposium (November 2005)
- “Forensic Accounting Cases”, Association of Certified Fraud Examiners, Salt Lake Chapter (April 2007)
- “When Auditing Isn’t Enough: A Forensic Accountant’s Perspective”, Northern Utah Association of Government Auditors, Professional Development Conference (May 2007)
- “Forensic Accounting – A Primer for Management Accountants”, Institute of Management Accountants, Salt Lake Chapter (September 2007)
- “Business Valuation”, Idaho Society of CPAs, Idaho State Tax Update (November 2007)
- “Payroll Fraud and A/P Fraud”, Northern Utah Association of Government Auditors, Professional Development Conference (May 2008)
- “An Introduction to Forensic Accounting”, Beta Alpha Psi / CFE, UNLV Chapter (November 2008)
- “How To Use Forensic Accountants in a Divorce Case”, Advanced Family Law Strategies Seminar, Las Vegas (December 2008)
- “Overview of Forensic Accounting: Financial Investigations to Business Valuations”, Clark County Bar Association CLE Seminar, Las Vegas (June 2009)
- “Litigating Business Valuations in Divorce Cases”, Advanced Family Law Financial Strategies Seminar, Las Vegas (December 2009)
- “The Role of Forensic Accounting in Turnarounds: How to Find and Follow the Money”, Turnaround Management Association of Nevada, Las Vegas (May 2010)
- “Forensic Accounting: A Continuous Study of Ethical Quandaries”, Institute of Internal Auditors, Las Vegas Chapter (November 2011)
- “CPA 2.0: Specialization for Career Enhancement”, AICPA Practitioners Symposium TECH+ Conference (June 2012)
- “Business Valuation – A Primer for Management Accountants”, Institute of Management Accountants, Las Vegas Chapter (August 2013)
- “Litigating Business Values in Divorce Cases”, State Bar of Nevada, Family Law Conference (March 2017)
- “Dividing Trust Assets in Divorce”, National Business Institute, Complex Assets in Divorce Seminar (May 2017)

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- “BV and Forensic Accounting: Navigating the Intersection of Fact and Fiction”, American Society of Appraisers, Advanced Business Valuation Conference (October 2017)
 - “The Alimony Double Dip”, State Bar of Nevada, Annual State Bar of Nevada Advanced Family Law Program (December 2017)
 - “Forensic Accounting: Choose Your Own (Mis)Adventure”, Nevada Society of CPAs, Las Vegas Chapter (February 2018)
 - “Dexterity in Damages: Covering All the Angles”, AICPA Forensic & Valuation Services Conference (November 2018)
 - “Lightning Round: Experts Go Toe-to-Toe on Key Tactics”, AICPA Forensic & Valuation Services Conference (November 2018)
 - “Forensic Accounting: A Roadmap through the Unknown”, Institute of Management Accountants, Wild West Council (April 2019)