

Brent D. Berkman, CFE, CPA/CFF, CGMA
Forensic Accounting, Fraud Examination, Financial & Taxation Expert

“Accounting is merely a process understanding where funds came from and where funds went for a pre-determined purpose”

E-mail: bberkmancfe@pbjforensics.com / Cell Phone: (561) 236-7285

Areas of Expertise:	Fraud Examination, Prevention, Deterrence and Due Diligence High-profile Confidential Investigations “Piecing Together Financial Puzzles” Investment Schemes and Securities, Mortgage, Real Estate, Healthcare & Financial Institution Frauds Accounting Malpractice Municipal bonded debt including tax increment financing (TIF) Contract interpretations including Partnership Agreements Detailed Financial Analytical Analysis with Special Emphasis to “Flow of Funds” Commercial and Residential Real Estate including REITs, Private Equity Funds, Affordable Housing, Homebuilders, Contractors, Hospitality, Entertainment/Performing Artists, Health Care and Financial Services, Common Interest Realty Associations and Not-For-Profit Organizations Estates, Trusts, Charitable Trusts, Private Foundations, Guardianships, High Net Worth, Divorce & Family, Pass-through Entities Including Partnerships, Publicly-Traded Partnerships, LLCs, LLLPs, Disregarded Entities, S-Corporations, and Q-Subs Partnerships and contributed property (Sec 704c) Mergers, Acquisitions, Bankruptcy, and Controllorship Services Business Valuations and Structured Finance Qualified/Non-Qualified Deferred Compensation Arrangements Reconstruction of Accounting Records including Deferred Tax Positions U.S., Multi-State and Foreign Tax Services, including tax controversy representation Credits & Incentives including Low Income Housing Tax Credit, Historic Tax Credits
Professional Qualifications	Certified Fraud Examiner Licensed Certified Public Accountant – Florida, Illinois, Maryland and Ohio Certified in Financial Forensics Chartered Global Management Accountant
Professional Experience	Consulting Expert ~ Case preparation, Depositions, & Expert Witness Testimony Arbitrator ~ National Association of Securities Dealers Senior Manager ~ KPMG LLP / Reznick Group, P.C. Middle Market Advisory Services ~ PricewaterhouseCoopers LLP Tax Manager ~ Developers Diversified Realty Corporation Tax Manager ~ First Union Real Estate Equity & Mortgage Investments Tax Manager, International Assignment Group ~ Ernst & Young LLP Chief Financial Officer ~ Douglas James Securities, Inc. Chief Executive Officer ~ Brent D. Berkman, CPA
Professional/Civic Affiliations:	Association of Certified Fraud Examiners American Institute of Certified Public Accountants Ohio Society of Certified Public Accountants
Education/Favorite Books:	Bachelor of Science Business Administration, John Carroll University Diploma, Gilmour Academy, Gates Mills, Ohio Liespotting: Proven Techniques to Detect Deception by Pamela Meyer How to Become a Dangerous Expert Witness by Steven Babitsky, Esq & James J. Mangraviti Jr., Esq
Case History:	TCF GW/F LLC v. Curtis et al: U.S. District Court Northern District of Florida (Gainesville); Civil Docket for Case #1:13-cv-00154-MP-GRJ; Expert witness for Defendant