SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

CONTINUING LEGAL EDUCATION

Bringing our financial expertise to you

The courses contained in this brochure can be submitted for continuing legal education credit prior to their presentation.

COURSE CATALOG:

1. **10 COMMON ERRORS IN VALUATION – HOW TO EFFECTIVELY CROSS-EXAMINE THESE ISSUES**
   The world of valuation is a complex discipline where seemingly minor errors can result in significant swings in business value. Join us to learn about the most common errors made when valuing a business. Not only will you gain insight into how to review opposing experts' reports and prepare for an effective cross-examination of these common errors, but you will also gain awareness of weaknesses in your own experts' valuations so that you can proactively address them.

2. **BUSINESS VALUATION BASICS – WHAT EVERY LAWYER NEEDS TO KNOW**
   This course will take you through the process of a typical business valuation engagement, from scoping the work to ultimately arriving at a conclusion of value. Through a case study, we will address fundamental issues including valuation approaches (asset, income and market), normalizing analysis, and valuation discounts.

3. **BUSINESS VALUATION IN EXIT PLANNING**
   In this session, you will learn about the fundamentals of business valuation and ways to capitalize on exit planning opportunities that will help your clients meet their business, personal, and financial goals. We will walk through a valuation case study and show you ways to help your clients maximize their return when exiting their business while minimizing difficulties in the selling process.

4. **HOW TO READ AND UNDERSTAND FINANCIAL STATEMENTS – A PRIMER FOR ATTORNEYS**
   Financial statements tell the story of a business in numbers. In this course, participants will learn the fundamentals of the four major financial statements: income statement, balance sheet, cash flow statement, and statement of shareholders' equity. You will also learn about the levels of financial statement assurance offered by CPAs (audit, review, and compilation) and the pros and cons of each. Finally, we will cover basic accounting concepts and financial statement analysis that will help you better understand your client's business, whether in a litigation or advisory context.

5. **HOW TO READ AND UNDERSTAND TAX RETURNS – A PRIMER FOR ATTORNEYS**
   Income tax returns are filled with useful information that can be critical in assisting litigators and business attorneys in advising their clients. Join us as we guide you through tax returns for corporations (C and S), LLCs/partnerships, sole proprietorships, and individuals and identify the key pieces of information that a tax return contains.

6. **HOW TO EXPOSE A RIGGED VALUATION**
   Embedded in the 50+ page business valuations that you review are a host of assumptions and judgment calls made by valuators during the course of their work. In this session, you will learn about some of the areas that are most common for valuation experts to take liberties in search of a higher (or lower) value. Following this course, you will be prepared to effectively identify and challenge unsupportable assumptions.

7. **VALUATION ISSUES IN DEVELOPING AND EXECUTING BUY-SELL AGREEMENTS**
   A buy-sell agreement is one of the most common tools utilized by attorneys and business advisors in protecting their business owner clients. In this course, you will learn about valuation issues that are critical to buy-sell agreements, such as the use of formulas and valuation discounts, which can significantly impact your client if and when the agreement is triggered.

8. **HOW TO CRITIQUE AND EVALUATE A BUSINESS VALUATION**
   In this course, we will walk you through a typical business valuation report and provide insight from a valuation expert as to how to best evaluate the quality of a valuation. Join us as we discuss the requirements under relevant standards and provide methods to quickly navigate through valuation analyses and reports.

9. **DRAFTING CONSIDERATIONS FOR LAWYERS: ACCOUNTING AND VALUATION ISSUES***
   Join us as we discuss key accounting and valuation issues that result from agreements drafted by attorneys. We will cover the accounting and valuation consequences of buy-sell agreements, equity-based compensation (including stock options), acquisitions (intangible asset valuation and earnout treatment), complex capital structures (common and preferred shares), and non-interest-bearing notes.

10. FUNDAMENTALS OF ECONOMIC DAMAGES

This course is designed to provide an overview of the methods and principles applied in computing economic damages. We will examine issues associated with lost profits, lost business value, loss of earnings, and other damages concepts. Join us for this primer to understand how to maximize the utility of your damages expert and present a defensible damages case.

11. FINANCIAL AND TAX CONSIDERATIONS IN DIVORCE

Divorce is a complicated process for many reasons. The financial and tax ramifications are considerable and can be difficult to navigate. Join us as we discuss some of the key financial issues you should consider when advising your client during the course of a divorce. We will address asset tracing, division of property, tax filing status, and a host of other issues that will help you and your clients through this challenging process.

12. FRAUD IDENTIFICATION AND PREVENTION

Fraud affects every business entity regardless of size. Many companies fail to recognize where they are most vulnerable. We will identify frequently targeted accounts and review red flags of which business owners, their legal counsel, and employees should all be aware. Finally, we will identify over a dozen preventative fraud practices that should be considered to minimize an internal misappropriation of assets.

13. FRAUD AUTOPSY - INSIDE REAL LIFE INTERNAL EMBEZZLEMENT CASES

Nothing is more entertaining and educational than hearing real life stories of fraud and embezzlement and learning from the mistakes of others. In this presentation, attendees will be given some of the documents that were prepared in three of our more captivating and costly forensic investigations. They will also hear about the ill effects of not considering preventative fraud recommendations. From discovery of the theft to trial, attendees will learn how real-life fraud cases were discovered, the methods fraudsters used, how the company survived, and ultimately what happened to the embezzler.

14. FORENSIC ACCOUNTING – FRAUD REMAINS THE CRIME OF CHOICE

Business owners frequently think that they are adequately protected from becoming a victim of internal embezzlement. "It can't happen here" isn't reality, yet many believe it. This 90-minute presentation reviews many common fraud risk factors, common white collar crimes, the magnitude of fraud, and how to identify the personal characteristics of the classic fraudster. In addition, we examine how fraud surfaces, red flags to spot, and conclude with a discussion of many cost-effective fraud prevention suggestions. The presentation is intertwined with highlights of many embezzlement cases.

15. IDENTITY THEFT - AS BUSINESS OWNERS, WE CAN MAKE A DIFFERENCE

Workplace identity theft occurs frequently to unsuspecting businesses. Tailored to business owners and those with custody of clients' or employees' personal information, this course will cover not only the general aspects of identity theft but more importantly, steps that business owners can take to protect the identities that are "in their hands." Attendees will learn basic steps to prevent their business from being the source of identity theft.

16. IDENTITY THEFT - AN AMERICAN CRISIS

This presentation will guide you through the basics of identity theft. Attendees will learn just how vulnerable they are to America's fastest growing white-collar crime. We'll review the details of one victim's unfortunate identity theft experience - an adventure that lasted years! The presenter will discuss the many methods that are used to steal our identities and how these methods are used by criminals around the globe to ruin our good credit. The presentation concludes with steps to take to protect your personal information at work and at home.

** Course nine is two hours, all other courses are one hour.*

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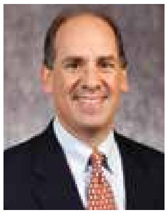
Skoda Minotti's Business Valuation and Litigation Advisory specialists are seasoned practitioners with extensive financial, litigation advisory and valuation experience.

Our team includes professionals accredited in the following:

- Certified Public Accountant (CPA)
- Certified Valuation Analyst (CVA)
- Accredited in Business Valuation (ABV)
- Certified Fraud Examiner (CFE)
- Certified in Financial Forensics (CFF)
- Certified Insolvency and Restructuring Advisor (CIRA)
- Licensed Attorney (JD)
- Certified Information Systems Auditor (CISA)
- Certified in Risk and Information Systems Control (CRISC)
- Certified in the Governance of Enterprise IT (CGEIT)



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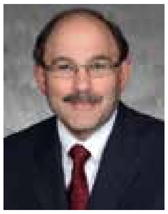

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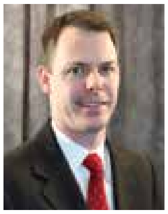

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The professionals of Skoda Minotti's Valuation and Litigation Advisory Services Group serve as both testifying and consulting experts for plaintiffs, defendants and courts in litigated cases. Our team of highly qualified and credentialed professionals has developed the following courses which are available at no cost for the benefit of you and your firm.

ABOUT US

Skoda Minotti offers a full range of business advisory services. In addition to Business Valuation and Litigation Advisory Services, Skoda Minotti has many other practice groups comprised of knowledgeable experts who can assist you with:

- CPA & Business Advisory
- Financial Services
- Professional Staffing
- Risk Advisory Services
- Strategic Marketing
- Technology Solutions

To schedule a free CLE session or to talk with Skoda Minotti about our services, please contact us:

888-201-4484
skodaminotti.com