

PROFESSIONAL | ETHICAL | DISCREET



McGovern & Greene LLP

CPAS & FORENSIC ACCOUNTANTS

# McGovern & Greene LLP

## WHO ARE WE?

McGovern & Greene LLP is a partnership of talented and experienced CPA's, Forensic Accountants, Fraud Examiners, and Investigators committed to helping our clients preserve, protect and, when needed, recoup their most valuable assets. We are regularly engaged by major corporations, law firms, government agencies and law enforcement to provide forensic accounting, valuations, expert witness and litigation services, fraud examinations, investigations, corporate risk and compliance assessments, financial due diligence, and government contract accounting and advisory services.

While these services represent the building blocks of McGovern & Greene, it is really our people that set us apart. Other firms claim expertise in similar services, but few have the long term experience and specialization that we do. Our combined experiences from over 100 years as productive and successful professionals in our respective fields allow us to provide unparalleled talent. Our professionals provide effective, pragmatic solutions to complex challenges and opportunities. Understanding your organization's culture, and mission with passion and depth of thought is our primary concern.



## OUR MISSION

McGovern & Greene LLP is firmly centered on the concept of stewardship. We don't succeed unless you do. Our clients range from the Fortune 100 companies to closely held family firms. We are singularly focused on providing solutions with efficiency, speed, and integrity during critical times. We believe that the types of services offered in our industry can easily become a commodity however, at McGovern & Greene we engage as partners to build a lasting relationship that yields more than our clients' investment.

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## INDUSTRIES

- Real Estate Development and Management
- Construction
- Gaming and Hospitality
- Retail/Wholesale
- Manufacturing
- Healthcare
- Professional Services
- Government Contracting



## LITIGATION SUPPORT



### PRE-LITIGATION CONSULTING

When disputes arise, gathering evidence to support or refute a claim is critically important. The planning process will assist with the efficient assessment of facts. Perhaps as important as utilizing a proper methodology, McGovern & Greene's experience and talent can help to evaluate options and make decisions regarding an appropriate course of action. McGovern & Greene's unique combination of accounting and investigative professionals can help develop internal investigations plans and document recovery strategies, while also providing expertise in reviewing compliance programs and internal controls necessary to understand the full field of pre-litigation alternatives.

### DISCOVERY ASSISTANCE

The often daunting task of organizing and preparing for gathering relevant information can hinge on the accuracy and format of the documents requested or received. McGovern & Greene experts can assist in developing a list of relevant information (in the appropriate format to ease the cost of analysis) and work with legal professionals to ensure that discovery requests, either made or received, comply with the requirements set forth in the subpoena, document request or other inquiry. Our computer forensics team can manage enormous volumes of data, perform computer forensics and provide data mining services. Our investigators, CFFs and CFEs, can perform interviews and interrogations to assist with witness preparation.

### EXPERT WITNESS TESTIMONY

An expert witness can make the difference between success and failure in commercial litigation. What defines an effective expert is the ability to breakdown complex issues such as economic damages or accounting theories, and explain those complex issues as easily understood concepts to the trier of fact, whether judge or jury.

Our experts have the professional and experiential qualifications to accomplish the task and are expert communicators, whether orally on the stand or in their written work product.

## FORENSIC ACCOUNTING & VALUATION



### FORENSIC ACCOUNTING

Forensic means, "Suitable for use in a court of law." At McGovern & Greene our work must, without fail, meet that standard. Forensic accounting practices are used in business disputes, CPA malpractice claims, insurance claims, intellectual property infringements, construction claims and personal injury matters. Not only are members of our team recognized CPA's with expertise in forensic accounting, many hold certifications as Certified in Financial Forensics (CFF), Master Analysts in Financial Forensics (MAFF) and Certified Fraud Examiners (CFE).



### BUSINESS VALUATION ADVISORY

Knowing the value of your business is a fundamental step in any transaction or dispute. Business valuation experts must meet rigorous professional standards and employ accepted methodologies to estimate the economic value of an owner's interest in a business. In addition to estimating the selling price of a business, the same valuation tools are often used by business appraisers to resolve disputes related to estate and gift taxation, divorce litigation, allocate business purchase price among business assets, establish a formula for estimating the value of partners' ownership interests for buy-sell agreements, and many other business and legal purposes such as in shareholders deadlock, divorce litigation and estate contests. Our team holds professional designations not only as CPAs, but also as Certified Valuation Analysts (CVAs).





## CORPORATE COMPLIANCE AND INTERNAL INVESTIGATIONS



*Sustaining a lasting competitive advantage means protecting your most important asset : your reputation.*

As more companies of all sizes seek to establish or further a “global footprint” through joint ventures, partnerships, strategic alliances or outsourcing key components of their products and services, developing a sound understanding of the compliance and investigation challenges is a critical component of gaining and keeping a sustainable competitive advantage.

Our corporate compliance and investigations practice has deep experience and expertise in bringing successful solutions to any size corporation. With over 30 years of leadership experience in corporate compliance and investigations, McGovern & Greene is uniquely positioned to support, expand or assist with a wide variety of corporate compliance and investigations areas including:

- Corporate internal investigations
- Anti-corruption/bribery/Foreign Corrupt Practice Act compliance and investigations
- Competition/Anti-trust reviews
- Whistleblower/Qui Tam investigations
- Organizational risk and threat assessments
- Corporate Compliance Program analysis
- Third party and supply chain risk management and analysis
- Bankruptcy fraud and asset recovery investigations
- Hotline and anonymous reporting program management
- Expert witness services
- Due diligence reviews

## FRAUD EXAMINATIONS



*When fraud occurs it can damage the very core of an organization. Being able to react thoroughly, with speed and discretion can help not only to mitigate the damages, but also to interpret the causes and build a solid platform to prevent and deter future frauds.*

Our team will conduct a thorough and discreet examination encompassing every step — from planning the examination/investigation, interviewing prospective witnesses, and examining relevant documents and financial records, to report writing and litigation, if necessary.

We have the tools, techniques, experience, and talent to detect fraudulent financial transactions, conduct fraud risk assessments, identify occupational fraud schemes and external threats of fraud, analyze and manage financial information, and recognize financial statement fraud.

More importantly, our team has the deep experience to examine the legal issues that affect fraud examinations, including rules of evidence, key legal rights and privacy issues.

### ASSET TRACING AND RECOVERY

Understanding the paths that most assets take in a corporate organization and the ability to utilize the latest techniques to provide a “cradle to grave” approach when tracing assets allows us to help with identifying and recovering lost assets.

### COMPUTER AND CYBER FORENSICS AND E-DISCOVERY

We employ experts in applying e-discovery tools and techniques, as well as the recovery of lost or damaged (intentionally or negligently) cyber-media. More importantly, our experts possess the credentials to testify, when necessary, about the methodology used and the evidence recovered.

### DATA MINING AND ANALYTICS

McGovern & Greene’s SAAS based approach to data mining utilizes a myriad of different tools that can translate disparate datasets quickly with minimal effort. Our team consists of experts who are versed in most, if not all, of the common accounting and HR datasets to minimize time on the engagement and enhance the productive outcome sought, with a high degree of assurance.



For many companies today, Intellectual Property is their greatest asset.

McGovern & Greene helps IP owners understand the value of their intellectual property so they can maximize return on investment, manage risk, and recover infringement losses.

## INTELLECTUAL PROPERTY DISPUTES

McGovern & Greene professionals provide clients with sound, thorough economic damage analysis, resulting in reliable opinions involving:

- Lost profits due to lost sales
- Lost profits due to price erosion
- Reasonable royalties
- Cost of “design/work-around”
- Disgorgement of defendant’s profits
- Cost of corrective actions and advertising
- Diminution of IP value
- Statutory damages

Our professionals assist attorneys in all stages of IP litigation including:

- Development and analysis of pretrial discovery
- Performance of independent damage analysis
- Rebuttal of opposing experts’ opinions
- Expert testimony

We assist attorneys in all types of IP litigation including:

- Patent Infringement
- Trademark & Trade Dress Infringement
- Copyright Infringement
- Misappropriation of Trade Secrets
- Breach of Contract

## ROYALTY AUDITS AND REVENUE RECOVERY

Maximizing the potential realized value of IP through better management of existing licensing and other contractual agreements equates to incremental revenues, added shareholder value and facilitated relationships between business partners. Via royalty audits, McGovern & Greene assists clients in maximizing the value of their IP. Our professionals have identified significant levels of underreported royalties and internal control improvements to help ensure more accurate reporting in the future.

## INTELLECTUAL PROPERTY VALUATION

Understanding the value of IP is critical to maximizing return on investment and managing risk. Whether considering a purchase or sale of IP, negotiating licensing agreements, pricing contract work or conducting estate planning, McGovern & Greene’s certified valuation analysts can help clients properly value their IP.



Construction projects are often fraught with the risk of major cost overruns, disputes and/or fraud. The professionals at McGovern & Greene help manage those risks and recoup losses. Our team of experts possess “real world” experience, obtained while working for contractors and A&E firms before joining McGovern & Greene.

## CONSTRUCTION CLAIMS AND PROJECT AUDITS

McGovern & Greene has extensive experience assisting both contractors and owners with assessment, preparation and rebuttal of project claims for:

- Acceleration
- Delay
- Disruption
- Differing Site Conditions
- Cumulative Impact

We have audited costs and analyzed claims on a myriad of projects including:

Schools, hotels, casinos, hospitals, prisons, dormitories, laboratories, power plants, office buildings, high-rise residential, mass transit, and roads.

## PARTNER/INVESTOR DISPUTES

McGovern & Greene is regularly retained in matters involving partner and investor disputes. We often are called upon to determine and account for inappropriate and unsupported fees and expenditures charged to real estate projects, and to determine equitable distributions of partnership earnings.

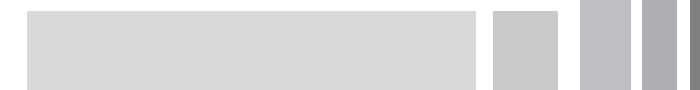
## FRAUD EXAMINATIONS

Our team is routinely retained to provide fraud examination services when allegations of internal and/or external fraud arise involving real estate and construction activities including:

- Contractor and subcontractor overbilling schemes
- Embezzlement by employees and officers of real estate and construction management companies
- Theft of public funds by corrupt property owners and developers
- Bid rigging by contractors
- Official corruption cases involving corrupt developers and contractors

## CONDO DEVELOPER TURNOVER EXAMINATIONS

McGovern & Greene is also highly experienced in the examination of turnover documents and financial records from condominium developers, to determine the financial condition of the association and the developer’s compliance with the State Condominium Act. These examinations have often revealed unfunded capital reserves, inappropriate developer expenses and other claims.





# GOVERNMENT CONTRACTS ACCOUNTING AND CONSULTING



Government contract accounting involves unique and specialized rules and regulations, subjecting contractors to a wide range of complex accounting requirements.

McGovern & Greene provides the experience and expertise needed to meet the unique accounting requirements faced by government contractors.

## CONTRACTOR ACCOUNTING SYSTEMS AND COMPLIANCE

Our firm assists clients with establishment and maintenance of accounting systems to meet government requirements including:

- Federal Acquisition Regulations
- Cost Accounting Standards
- FAR Part 31 Cost Principles

Our professionals assist government contractors with:

- Establishment of Indirect Rates
- Preparation of Incurred Cost Proposals
- Accounting Policies and Procedures
- Labor Tracking Systems
- CAS Disclosure Statements
- Responding to DCAA/Government audits

## CONTRACT DISPUTE SERVICES

McGovern & Greene professionals also have extensive experience assisting government contractors with resolution of disputes including:

- Pricing of Requests for Equitable Adjustment
- Pricing of Certified Claims
- Preparation of Termination for Convenience Settlement Proposals

## EXPERT WITNESS TESTIMONY

James L. McGovern has provided expert witness testimony on contract accounting and damages issues in cases involving government contracts in Federal Court and before the ASBCA.

## AGENCY SERVICES

We are frequently engaged by government agencies to provide:

- Contract/Project audits
- Claims assessment
- Pre-contract due diligence
- Fraud examinations

# GAMING AND HOSPITALITY



Gaming and Hospitality enterprises require unique expertise to address both the challenges and opportunities in a highly regulated environment.

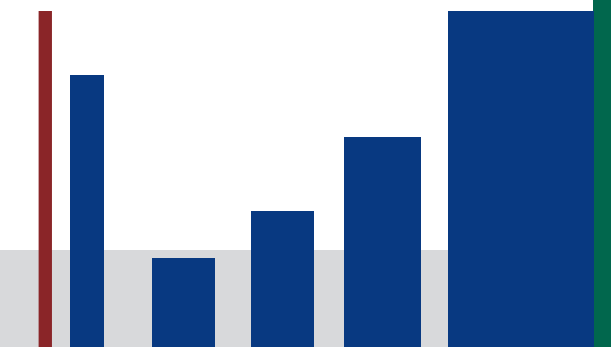
## CASINO GAMING SERVICES

McGovern & Greene specializes in meeting the consultative, compliance and training needs of Gaming and Hospitality enterprises. Combining an in-depth knowledge of gaming operations and an understanding of the intricacies of casinos, our years of experience in fraud detection allow us to provide a complete suite of services specifically designed to meet your needs.

- BSA/AML Risk assessment, consulting and compliance testing
- Fraud examinations and forensic accounting
- Construction auditing
- Capital budget management
- Due diligence
- MICS & TICS drafting and testing

## TRAINING

- **Fraud** — We train your employees on how to identify where the enterprise is vulnerable, ways to address any deficiencies and tools to help them identify fraud when it occurs.
- **BSA/AML** — We train your employees to complete all of the required functions and paperwork to be in compliance with the federal regulations.
- **Internal Audit** — We train your auditors on the best times and ways to perform testing, as well as the best way to communicate their findings and recommendations.



[www.mcgovernngreene.com](http://www.mcgovernngreene.com)

*The McGovern & Greene philosophy has been the cornerstone of our practice. We add value to your organization by providing insightful solutions at a critical time.*

*Let us show you more about the practice and how we can become partners.*

Chicago  
312.692.1000



Las Vegas  
702.966.8315

