



Rebekah Smith

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Rebekah Smith is a director and member of GBQ Consulting focusing on the areas of business valuations, forensic accounting, economic damages, and litigation consulting. She has experience rendering services in litigation matters and has qualified to testify in court as an expert witness on business valuations, accounting and financial matters, economic damages, asset tracing, as well as many other matters. She has also served as a court appointed expert.

Ms. Smith has rendered expert and consulting services in litigation matters such as commercial damages related to contract disputes, breach of fiduciary duty, shareholder disputes, violation of non-compete agreements, new business start-ups, and other disputes; business interruption claims due to natural disasters and fire, and personal litigation involving wrongful termination, breach of fiduciary duty, wrongful death, and personal injury. She has testified in court about economic damages. Ms. Smith is a lecturer and instructor on business economic damages. She is the lead instructor for the Master Analyst in Financial Forensics™ (MAFF®) training presented by the National Association of Certified Valuators and Analysts™ (NACVA®) and also developed and teaches a two-day class on Advanced Economic Damages for NACVA.

She has been involved in forensic accounting cases related to misappropriation of assets, tracing of marital assets, and tracing of business assets and funds. Her experience includes an investigation of a public company's accounting practices for the Securities and Exchange Commission and the Department of Justice. Ms. Smith was also the court appointed expert in a forensic accounting project involving 10 years of business and accounting records and approximately 20 related business entities. She has testified in a criminal proceeding related to bank fraud and wire fraud.

She has also performed business valuations for both litigation and non-litigation purposes. Ms. Smith has provided business valuation services for a variety of purposes including gift and estate taxes, transactions such a shareholder buyout, financing transactions, shareholder disputes, divorce, as well as for financial reporting purposes. Ms. Smith has qualified as an expert to testify on the value of business. She is a lecturer and instructor on business valuation courses to other accountants and lawyers.

Ms. Smith was elected to NACVA's Executive Advisory Board, which is the oversight board for all of NACVA. She is a past chair and member of the Litigation Forensics Board which has the responsibility for evaluating the content of NACVA's litigation and forensics-related curriculum and to oversee credentialing criteria for the MAFF designation. She is also on the Editorial Board of the *National Litigation Consultants' Review*™, a national litigation publication.