

## Jennifer J. Murphy, CPA, CFE, CFF

### Professional Experience

Jennifer uses her background in auditing, accounting, and litigation consulting to provide services in financial damage analysis, forensic accounting, and fraud investigation with the firm of Morones Markee, LLC. Jennifer has eighteen years of professional accounting experience. She previously worked for the Lake Oswego firm of Bates Private Capital, which specialized in litigation consulting and financial analysis related to retail securities disputes, until they were acquired by LECG in 2005. At LECG, a global expert services and consulting firm, Jennifer was a Principal in the national forensic accounting practice and worked on a number of large scale investigations and litigation matters. Prior to joining Bates Private Capital in 2002, Jennifer served as the assistant controller for a Portland brokerage firm and began her accounting career as an auditor at the Portland CPA firm of Symonds Evans & Larson, PC. Jennifer has testified in court and in arbitration.



### Professional Credentials and Education

- Certified Public Accountant, Oregon
- Certified Fraud Examiner (CFE)
- Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants
- Bachelor of Science in Financial Accounting, Illinois State University

### Services Provided

- Damage analysis for litigation matters
- Lost earnings analysis related to wrongful termination or wrongful death
- Forensic accounting
- Fraud investigations

### Professional Affiliations

- Oregon Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Oregon Chapter of the Association of Certified Fraud Examiners

### News Article

- Ted Sickinger, The Oregonian, "Portland's public access TV faces financial troubles", November 2, 2011

### Selected Professional Engagements

- Retained by a real estate management company to investigate potential fraudulent diversion of funds by an employee.
- Retained by the Board of Directors of a non-profit entity to perform a forensic accounting investigation, including reviewing transactions for potential incidence of fraud and analyzing expenditures for proper classification.
- Performed a lost profits analysis for a dental practice and provided testimony in an employment termination dispute.
- Retained by a bank to investigate their mortgage loan program for potential incidence of fraud by any party to the loan transactions.
- Managed a team that performed a forensic accounting analysis substantiating over \$12 billion in accounting falsifications and \$2 billion in looting that occurred over a period of more than 10 years at an international company.
- Retained by multi-national broker dealer in response to an SEC inquiry to analyze its historical fee-based billing system. Provided detailed analysis of fees on over 1,200 accounts over the life of each respective account to determine the amount of over-billing. Final report was used to present a remediation proposal to the SEC.