



Rebekah A. Smith, CPA, CVA, CFFA

Director of Financial Advisory Services

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Rebekah 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.

Rebekah 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. She 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.

Rebekah has rendered expert and consulting services in litigation matters such as commercial damages related to contract disputes, breach of fiduciary duty, shareholder disputes, intellectual property 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.

Rebekah is a lecturer and instructor on business economic damages. She is the lead instructor for the Certified Financial Analysts (CFFA) training presented by National Association of Certified Valuation Analysts (NACVA). She also developed and instructs for NACVA's Advanced Business and Intellectual Property Damages week-long course.



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

Rebekah 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 evaluation the content of NACVA's litigation and forensics-related curriculum and to oversee credentialing criteria for the CFFA designation. She is also on the Editorial Board of the National Litigation Consultants Review, a national litigation publication.