



# Crumling & Hoffmaster

Business Valuation and Financial Forensics

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## GREGORY A. CRUMLING, CPA / ABV / CFF

### Curriculum Vitae

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**EMPLOYMENT:** Crumling Consulting, LLC dba Crumling & Hoffmaster  
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### **PROFESSIONAL DESIGNATIONS / AFFILIATIONS / AWARDS:**

- ◆ ***Certified Public Accountant (CPA)***, licensed in Pennsylvania
  - ◇ Member, American Institute of Certified Public Accountants; member of the Forensic and Valuation Services Section
  - ◇ Member, Pennsylvania Institute of Certified Public Accountants; former member of the Executive Committee of the South Central Chapter; served on various committees, including the Business Valuation, Speakers Bureau, Young CPA's, and Cooperation with the Bar Committees of the South Central Chapter; Business Valuation (current), Litigation Support, and Divorce Conference (current) Committees at the State level
  - ◇ Awarded the ***Certificate of Educational Achievement in Business Valuations***
- ◆ ***Accredited in Business Valuation (ABV)*** by the American Institute of Certified Public Accountants
- ◆ ***Certified in Financial Forensics (CFF)*** by the American Institute of Certified Public Accountants
- ◆ ***Collaborative Mediation Training as a Financial Neutral*** by the Collaborative Professionals of Central Pennsylvania
- ◆ ***Former Certified Valuation Analyst (CVA)***, a designation of the National Association of Certified Valuators and Analysts (NACVA), formerly National Association of Certified Valuation Analysts; designation not renewed
  - ◇ Former Member, National Association of Certified Valuation Analysts; past (Founding) President and past Treasurer of the PA-East State Chapter and former member of the National CVA/GVA Grading Team, Mentor Support Group and Quality Enhancement Team

### **EDUCATION / TRAINING:**

- ◆ York College of Pennsylvania
  - ◇ Bachelor of Science degree in Accounting (1986)
- ◆ Harvard Business School
  - ◇ Executive Education Program *Leading Professional Service Firms* (2011)
- ◆ American Institute of Certified Public Accountants
  - ◇ National Forensic and Valuation Services Conferences, including former separate conferences
  - ◇ National Divorce Conferences, including former joint AAML Conferences
  - ◇ Business Valuation, Certificate of Educational Achievement Program
- ◆ Pennsylvania Institute of Certified Public Accountants
  - ◇ Numerous courses dealing with general accounting, auditing and taxation, including courses sponsored by the South Central Chapter of the PICPA
  - ◇ Business Valuation Conferences (now combined with the litigation conference)
  - ◇ Business Valuation Related Seminars (past presenter)
  - ◇ Divorce Conferences (past presenter) (now combined with the valuation and litigation conferences)



- ◇ Litigation Conferences (now combined with the litigation conference)
- ◇ Litigation Support Related Seminars
- ◆ National Association of Certified Valuators and Analysts (NACVA)  
(formerly *National Association of Certified Valuation Analysts*)
  - ◇ Institute of Training Programs
  - ◇ Annual / Semi-Annual Business Valuation Conferences
- ◆ ESOP Association
  - ◇ National Annual Conferences
  - ◇ Regional (PA/DE and NY/NJ Chapters) Annual Conferences
  - ◇ S Corporation ESOP Seminar
- ◆ International Academy of Collaborative Professionals / Collaborative Professionals of Central Pennsylvania
  - ◇ Interdisciplinary Collaborative Law Training
  - ◇ Basic Mediation Training
- ◆ Business valuation, divorce and litigation consulting continuing education courses sponsored by numerous program sponsors, including *Business Valuation Resources* and *Valuation Product and Services*.

### **EXPERIENCE:**

Areas of experience include, among other financial matters, business valuations, equitable distribution proceedings, loss of income calculations, loss of value calculations and forensic accounting.

- ◆ Consulting in business valuation and litigation support services engagements since 1989 for use in such areas as buying or selling a business; establishment of buy/sell agreements; Federal Estate taxation and planning, including gifting; state inheritance tax; equitable distribution proceedings (marital and other); loss of income/value calculations; fairness opinions and ESOP/Stock Bonus Plan administration. Engagements have been in the industries of manufacturing, construction, retail and wholesale distribution, and professional service companies covering numerous Standard Industry Classifications.
- ◆ Engaged by, and consulted with, area CPA Firms and business valuers.
- ◆ Calculated disposable income and cash flow for determination of child and spousal support.
- ◆ Consulted on the tax consequences of equitable distribution matters in divorce agreements.
- ◆ Provided loss of income calculations and loss of business value calculations for use in settling civil suits resulting from personal injury, product liability, breach of contract, etc.
- ◆ Engaged to trace assets, determine net worth and generally verify that income and expenses are accurately reported and that all material assets and liabilities are accounted for.
- ◆ Court appointed to audit the financial affairs of the estate of an incompetent individual after a family dispute due to the Courts determining a corporate trustee was not qualified to determine losses. (York County)
- ◆ Court appointed to determine the net worth of a defendant found guilty in a civil matter for use by jurors in assessing damages award. (York County)
- ◆ Court appointed to determine the value of a party's interests in closely-held businesses for equitable distribution of marital assets in family law matters. (Dauphin and Lebanon County)
- ◆ Proposed settlement structures for partnership and corporate liquidations and equitable division of assets.
- ◆ Qualified as an expert in York, Dauphin, Cumberland, Lancaster, Adams, Franklin, Montour, Luzerne, Indiana, Lebanon, and Perry Counties of Pennsylvania.
- ◆ Qualified in United States Bankruptcy Court for the Middle District of Pennsylvania.
- ◆ Qualified in United States District Court for the Middle District of Pennsylvania.





## **MISCELLANEOUS:**

- ◆ Presented or served as discussion leader for numerous educational programs, including programs sponsored by York College of Pennsylvania, National Association of Certified Valuators and Analysts (NACVA), formerly National Association of Certified Valuation Analysts, Pennsylvania Institute of Certified Public Accountants (including local and regional Chapters and at State Conferences), Institute of Management Accountants (formerly the National Association of Accountants), York County Economic Alliance (formerly York Area Chamber of Commerce), York, Lancaster and Franklin County Bar Associations, PA Bar Institute, client internal training programs, individual law firm training programs and for firm in-house staff training.
- ◆ Participated in radio and television interviews through the PICPA and contributed to various newspaper, journal and magazine articles.
- ◆ Involved with various local charities (partial list noted) and participated in the Leadership York program; past President and Honorary Board member of the Children's Home of York; past Board member and Treasurer of Penn Laurel Girl Scout Council (now part of the Girl Scouts in the Heart of Pennsylvania); past Chair of the York College Collegiate Council; Board member of the American Red Cross, York County Chapter; past member of the York County Chamber of Commerce (now York County Economic Alliance) Advisory Board; and solicitor for various community capital campaigns.

## **PRIOR EMPLOYMENT:**

- ◆ ParenteBeard LLC (now Baker Tilly Virchow Krause, LLP; formerly Beard Miller LLP, Miller & Co, LLP)
  - ◇ Regional Managing Partner, Central Pennsylvania and Maryland markets (Harrisburg, Lancaster, Lehigh Valley, Reading, York, including Hanover, Pennsylvania and Towson Maryland offices)
  - ◇ Partner in the Forensic, Valuation and Litigation Consulting Services Group (practice leader in Beard Miller LLP and Miller & Co., LLP firms)
  - ◇ Member of the Governance Board (ParenteBeard LLC and Beard Miller LLP)

*Listing of expert witness engagements, published articles and speaking engagements in fulfillment of Rules of Civil Procedure affecting Expert Witnesses available upon request.*

