



NACVA SUPPORT GROUP APPLICATION

Application & Qualifications for Specialized Groups/Teams and Committees

As you might imagine, there are many ways members can be involved in NACVA. If you are interested in taking part in our growth and development or merely obtaining qualified referral services from Headquarters (HQ), simply complete the following Application. We depend on the participation of members like you for growth in and expansion of services and benefits to our members.

I am interested in participating in the following area(s): *See pages 4–7 for a brief description of each Support Group or Committee.*

(CHECK ALL THAT APPLY)

- Training Development Team (TDT)
- Mentor Support Group (MSG)
- CVA/AVA Exam Grading Team (EGT)
- Quality Enhancement Team (QET)
- Speakers Bureau (SB)*
- Credentialed Subcontractors (CSC)*
- Writers' Guild (WG)*
- Committees *(Indicate up to three Committees)*
 - Annual Conference Planning Committee
 - Course Review Committee
 - Exam & Grading Committee

* To sign up for **Speakers Bureau, Writers' Guild, and/or Credentialed Subcontractors**, you must do so **online** at www.nacva.com. Click on **Member Login**, enter **Member #** and **Password**. Click on **Update My Directory Information**, Select "Add listing. . ." to either the **Speakers Bureau, Writers' Guild** and/or the **Credentialed Subcontractors Directory**. (Descriptions of each group can be found on page 4.)

- Ideas & Technology Committee
- Standards Committee
- Practice Development Committee
- State Chapter Committee
- Recertification Committee

ALL APPLICANTS COMPLETE THIS SECTION: (PLEASE PRINT)

Date: _____

Name: _____ Website: _____

Firm/Company Name: _____

Address: _____

City: _____ State: _____ ZIP: _____

Tel: _____ Fax: _____ E-mail: _____

1. Years of experience in business valuation services: _____
2. Years of experience in litigation support services: _____
3. Years of experience in fraud and financial forensics services: _____
4. Do you have a NACVA credential? Yes No If yes, which one(s)? CVA AVA CFFA with specialization in:
 4a. If you are a CPA, how many years experience? _____
5. Approximate number of valuations in which you have been involved in your career: _____
6. Have you attended NACVA's CVA/AVA Business Valuation Training Center? Yes No If so, when? _____
7. Do you have prior teaching and presentation experience? Yes No
8. Describe the extent of your experience: _____

9. We request all applicants include their *curriculum vitae* (CV) and a business photograph with this application, and any other support material deemed relevant. Check if CV is included: Yes No Check if Photo is included: Yes No

FAX OR MAIL APPLICATION TO:

NACVA • 1111 Brickyard Road • Suite 200 • Salt Lake City • Utah • 84106-5401 • FAX: (801) 486-7500

ONLY TDT APPLICANTS NEED TO COMPLETE #'s 10-13

10. List up to five PowerPoint presentations on Business Valuation, Financial Forensics, Litigation, Fraud Prevention & Detection, Estate Planning, and/or Consulting/Business Enhancement related topics you've given in the last two years.

	<u>PRESENTATION TITLE</u>	<u>WHERE/TO WHOM PRESENTED</u>	<u>LENGTH (# hrs/days)</u>	<u>DATE Developed</u>
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

11. Are you interested in **Presenting** a 1–2 hour conference presentation for NACVA? Yes No

If Yes, describe any prior experience giving presentations: _____

12. Do you speak/read/write a foreign language? Yes No If yes, what language(s): _____

13. The following is a list of the topics (courses) currently being taught/developed by NACVA; please **indicate up to eight topics you feel most qualified on which to present/teach/develop/author**. In addition, or if there are no topics (courses) listed below that you are interested in teaching/developing, you can list at the top of the following page up to **three topics** on which you would be interested in presenting/developing/authoring. To help us understand the depth of the subject matter, indicate the approximate length of time you could easily devote to presenting/developing/authoring on the topic listed. Insert letter(s) below:

Present/Teach = **P** Develop Course = **D** (*Developing involves creating a course from scratch.*)

Author on Topic = **A** (*Authoring involves updating an existing course or contributing to the development of a new one.*)

VALUATION THEORY & TECHNIQUES

- ____ ASC 350, 360, 718, 805, and 820*
- ____ Applying Guideline Company Method
- ____ Applying Market Method
- ____ Advanced Valuation Theory
- ____ Build-up Methods
- ____ Business Valuation—Fundamentals
- ____ Business Valuation—Advanced
- ____ Cap/Disc Rates—Fundamentals
- ____ Cap/Disc Rates—Advanced
- ____ Corporate Valuation: Theory & Application
- ____ Cost of Capital
- ____ Current Update in Valuations (CUV)
- ____ Discounts & Premiums—Fundamentals
- ____ Discounts & Premiums—Advanced
- ____ Family Owned Businesses
- ____ Levels of Value
- ____ Normalizing & Projecting Earnings
- ____ Valuation Methods
- ____ Valuing Intangible Assets & IP
- ____ Other (list): _____

VALUATION: SPECIAL APPLICATIONS

- ____ Buying/Selling a Business
- ____ Case Law Update
- ____ ESOP Valuations & Applications
- ____ Healthcare-Related Valuations
- ____ Mergers & Acquisitions—Fundamentals
- ____ Mergers & Acquisitions—Advanced
- ____ Report Writing for Business Valuation
- ____ Restricted Stock Studies
- ____ SAS 99
- ____ Valuation for Bankruptcy/Restructuring
- ____ Valuation Issues in Eminent Domain
- ____ Valuing Auto Dealerships
- ____ Valuing Banks & Financial Institutions
- ____ Valuing CPA Firms
- ____ Valuing Compensation Arrangements
- ____ Valuing Construction Companies
- ____ Valuing Distressed Companies
- ____ Valuing Dotcom Companies
- ____ Valuing Economic Compensation
- ____ Valuing Family Limited Partnerships (FLP)
- ____ Valuing Fast Food Establishments
- ____ Valuing Insurance Companies
- ____ Valuing Law Firms
- ____ Valuing Manufacturers & Distributors
- ____ Valuing Medical Practices
- ____ Valuing Medical Institutions
- ____ Valuing Retail Stores
- ____ Valuing Options & Warrants
- ____ Valuing Pass-through Entities
- ____ Valuing Preferred Stock
- ____ Valuing Service Organizations
- ____ Valuing Software & Software Companies
- ____ Valuing Trucking Companies
- ____ Other (list): _____

LITIGATION CONSULTING

- ____ Business Damages
- ____ Commercial Damages and the Law
- ____ Deposition—Theory & Practice
- ____ Dispute Resolution
- ____ Divorce—Taxes & Other Considerations
- ____ Economic Theory & Modeling
- ____ Expert Testimony
- ____ Intellectual Property—Law
- ____ Intellectual Property—Valuation Issues
- ____ Litigation Consulting—Fundamentals
- ____ Litigation Consulting—Advanced
- ____ Litigation—Federal Rules of Evidence
- ____ Matrimonial Litigation Support
- ____ Mediation Skills
- ____ Negotiation Skills
- ____ Personal Damages
- ____ Report Writing for Litigation
- ____ Statistical Analysis
- ____ Other (list): _____

OTHER CONSULTING AREAS

- ____ Estate Tax—Fundamentals
- ____ Estate Tax—Planning
- ____ Estate Tax—Advanced
- ____ Sarbanes–Oxley (SOX)
- ____ Other (list): _____

VALUATION: PRACTICE ENHANCEMENT

- ____ Advanced Techniques for Report Writing
- ____ Business Valuation Case Studies
- ____ Exit Strategies
- ____ Marketing Consulting Services
- ____ Mergers & Acquisitions
- ____ Succession & Transition Planning
- ____ Valuation & Industry Research
- ____ Valuation Standards & Ethics
- ____ Other (list): _____

FINANCIAL FORENSICS CONSULTING

- ____ Forensic Accounting—Advanced
- ____ Forensic Accounting—Fundamentals
- ____ Fraud—Investigation
- ____ Fraud—Prevention & Detection
- ____ Other (list): _____

*Replaces: FASB's 142, 144, 123R, 141R, and 157

13. *Continued.* . .

Topics You Can Present/Teach, Develop and/or Author Not Listed Previously

(Or—Other topics You Suggest NACVA Offer)

SUGGESTED LENGTH

(# Hours or Days)

1.		
2.		
3.		

ONLY MSG APPLICANTS NEED TO COMPLETE #'s 14-17

AREA(s) of SPECIALIZATION

14. Check up to **TEN** Areas of Specialization.

Valuation Related:

- Adequacy of Life Insurance
- Allocation of Acquisition Pricing
- ASC 350, 360, 718, 805, and 820*
- Bankruptcy & Foreclosures
- Buy/Sell Agreements
- Charitable Contributions
- Compensation Arrangements
- Employee Stock Ownership Plans (ESOPs)
- Estate & Gift Tax
- Fairness Opinions
- Family Limited Partnerships
- Financial Instruments & Derivatives
- Financing
- Franchise Valuation or Evaluation
- Gifting Programs
- Incentive Stock Option Programs
- Initial Public Offerings (IPOs)

- Intellectual Property
- Lease versus Buy
- Liquidation or Reorganization
- Mergers & Acquisitions
- Purchase/Sale of a Business
- Succession Planning
- Other (list): _____

Litigation Related:

- Litigation Support (*indicate specialty*)
 - Business, Consumer or Employee Fraud
 - Commercial Damages
 - Disruption of Business
 - Dissenting Shareholder Actions
 - Distressed & Insolvent Businesses
 - Divorce
 - Economic Loss Analysis
 - Eminent Domain
 - Partner Disputes

Litigation Support (*continued*)

- Pensions, 401(k), Benefits
- Personal Injury
- Intellectual Property
- Wrongful Death
- Wrongful Termination
- Other (list): _____

Mediation & Arbitration

- Receiverships
- Split-ups & Spin-offs
- Other (list): _____

Financial Forensics Related:

- Financial Forensics
- Fraud Prevention & Detection
- Fraud Investigation
- Other (list): _____

*Replaces: FASB's 142, 144, 123R, 141R, and 157

INDUSTRY SPECIALIZATION(S)

15. List up to **eight Industry Specializations** and their SIC or NAICS Code.

	<u>SIC CODE</u>	<u>NAICS CODE</u>	<u>INDUSTRY</u>
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____
6.	_____	_____	_____
7.	_____	_____	_____
8.	_____	_____	_____

16. Would you be willing to act as a **Mentor** to provide support to newly credentialed members? Yes No
 The purpose of this program is to assign Mentors to individuals requesting support.

16a. If "Yes" to 16, how many individuals can we assign to you? 2 4 6 Other _____

16b. If "Yes" to 16, which of the following credentialed members would you be willing to mentor?
 CVAs AVAs CFFAs CFFAs, who specialize in: _____

17. **BVM Pro User Mentor Program**—I am familiar with BVM Pro well enough to Mentor users of both the software and Excel and am willing to do so. I am a CVA AVA Other (indicate): _____

DESCRIPTION OF NACVA SUPPORT GROUPS

Training Development Team (TDT)

The Training Development Team is open to NACVA members (preferably certified—CVAs, AVAs, and/or CFFAs) and some non-members. TDT members should have experience providing business valuation, litigation and/or financial forensics services, and related consulting as well as teaching. These requirements are not mandatory as we periodically offer unrelated courses and we have found that some of our best instructors had little or no prior teaching experience. The TDT's role is to develop and instruct NACVA's courses, primarily for our Business Valuation and Certification Training Centers and Consultants' Training Institutes. Each course has a team of instructors responsible for its development and execution. There are also openings for those interested in only developing courses. Instructors and developers receive a compensation package along with a variety of other member benefits.

Mentor Support Group (MSG)

The Mentor Support Group is open to credentialed NACVA members (CVAs/AVAs, and CFFAs) with five or more years experience providing business valuation, financial forensics, litigation support, and/or fraud consulting and related services. This program was established to extend mentoring support to our membership. MSG Mentors may charge a pre-established consulting fee to the member requesting services, with a minimum fee for each call fielded. MSG Mentors often receive referrals for business valuation work, as HQ and members often refer business within this group.

CVA/AVA Exam Grading Team (EGT)

The Exam Grading Team is a group open to NACVA members who are credentialed by NACVA with five or more years experience providing business valuation services. They have the responsibility for reviewing and grading the business valuation Case Study or demonstration report submitted to HQ for peer review and assessing one's level of experience. HQ administers the entire process. The purpose of the EGT is to maintain the integrity of grading for the peer review process, and provide input to HQ and the Valuation Credentialing Board (VCB) on ways to improve, modify, strengthen, streamline, validate, and monitor the process. EGT members receive a fee for their services.

Quality Enhancement Team (QET)

The Quality Enhancement Team is limited to NACVA members who are certified by NACVA with five or more years experience providing business valuation services. Quality Enhancement (QE) is a recertification process recommended to CVAs and AVAs. The purpose of the QE program is to provide a measure of quality control over credentialed members' work product, along with added assurance our members are performing services meeting an acceptable level of quality and competence. The QET member conducts a question and answer process with members due for Recertification, then submits documentation to HQ which processes the member's "Certificate of Compliance." QET members receive a fee for this service. Each engagement takes approximately one hour.

Speakers Bureau (SB)

The Speakers Bureau is a group of members and non-members, who are interested in presenting at NACVA conferences and making special presentations for our State Chapters, and for other accounting, legal and various professional organizations. A compensation package is provided to those speakers we utilize.

Credentialed Subcontractors (CSC)

Credentialed Subcontractors is a support group stemmed from a dual need from our credentialed members—those who have limited business valuation (BV) experience, and those who have too much business to handle alone or want to build their business but need staff or outsourced support. Credentialed members of NACVA wishing to gain experience in the BV arena without necessarily jumping right into a full BV engagement can now "get their feet wet" by subcontracting their support to other credentialed members of NACVA who are in need of this staff-level support. Not only does this benefit the member joining the group by paving a way for him/her to gain that crucial experience, but it also benefits our more seasoned members by providing a qualified resource for staff support. Prerequisites for joining are that you hold a NACVA credential, be prepared to accommodate requests for your services in a responsive, timely manner, and willing to bill your time sub-contracting to other members at \$75 per hour or less.

Writers' Guild (WG)

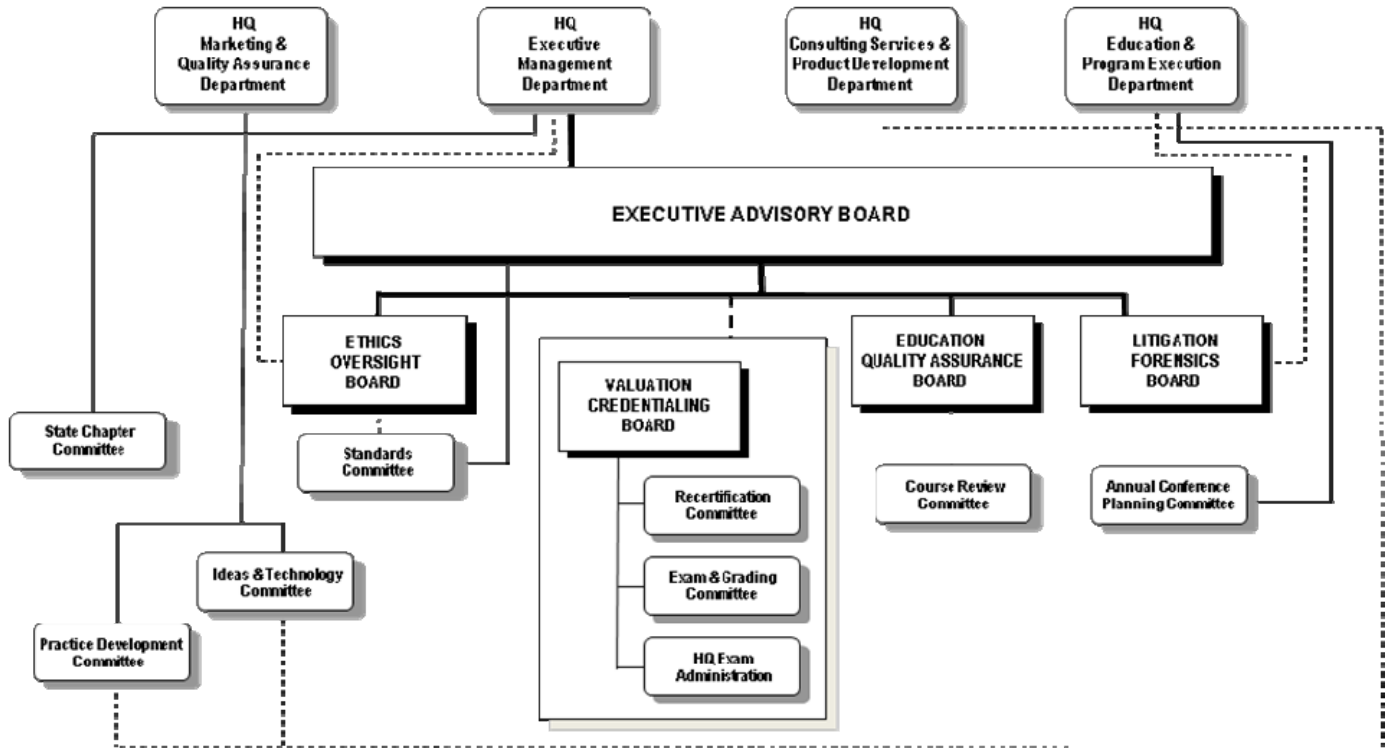
Created to help members attain both local and national exposure, NACVA's Writers' Guild is comprised of members who are interested in furthering their careers by authoring articles, essays, case studies, and white papers in their areas of interest/expertise. NACVA's Public Relations Department has created a nationwide network of editors and publishers from the business, accounting, legal, and finance industry's top publications—both consumer and trade—with whom ongoing contact is made both pitching story ideas as well as probing for their needs for stories. Once an editor and story idea/need have been identified, a Guild member who has expressed an experience/interest in the topic will be contacted to discuss the project and author the article. (The Public Relations Department will be available for counsel, as needed.) In exchange for this service, NACVA asks Guild members to allude to and promote NACVA and/or their NACVA credentials where appropriate in the article.

NACVA Committees

The Committees offer one of the best opportunities for members to participate in the decision-making process and contribute to the development of the Association. Committee positions are reaffirmed annually or each time the Committee is called upon for its support. This reaffirmation allows members to come and go from the Committee as their time permits and keeps the Committee vital with a constant rotation of members offering varying levels of support. Members can sit on a Committee for as long as they wish. Some of the Committees can open up new financial opportunities for

A description of each Committee, its area of responsibility, to whom it reports, and its purpose is found below and on the following pages.

NACVA COMMITTEES



members, depending on level of involvement. Some Committees also offer opportunities to gain local or national recognition. Of the nine Committees listed, indicate up to three preferences on the Application Form.

The information below outlines the General Parameters within which all Committees should operate, following with more detailed descriptions of each Committee's Role and Purpose.

GENERAL PARAMETERS

- 1) The number of Committee members may be limited by the Executive Advisory Board if in its opinion the committee size needs to be restricted to help it function more efficiently.
- 2) Headquarters (HQ) will assign Committee Chairs.
- 3) Each Committee will receive at least one assignment per year either from HQ or the Board to which they report (Overseeing Board).
- 4) A liaison from HQ and/or the Committee's Overseeing Board will be assigned each year to help facilitate Committee activity.
- 5) Committee Chairs, assignments, and liaisons will be communicated from HQ in July/August each year to all Committee members.
- 6) Committee rosters will be updated annually and forwarded to Chairs in July/August.

- 7) Committee Chairs will have the responsibility to initiate and coordinate periodic phone conferences with members as deemed necessary to accomplish assignments for the year or given a period of time in which the assignments need to be completed.
- 8) HQ will set up and pay for the phone conferences. Committee Chairs need to coordinate these meeting through HQ.

A contact person at HQ is assigned to each Committee. The contact person will schedule the conference call with NACVA's conferencing center; however, the Chairs are responsible for sending documentation to members, i.e., date and time, agenda, minutes from previous meeting, other support materials, etc.

- 9) Committee participation is voluntary and unpaid. Members may note their participation on their curriculum vitae (CV) and will receive special acknowledgement at conferences and in the *Association News*.
- 10) Committee decisions, recommendations, and initiatives can be made by a majority of those present at a meeting. Quorums are not applicable. NACVA's goal with the Committees is to elicit constructive, well-thought-out, discussed ideas and suggestions from the membership. The Committee structure provides an avenue in which this type of input is possible.

ROLE AND PURPOSE

Annual Conference Planning Committee (ACPC)

This Annual Conference Planning Committee's purpose is to help NACVA Headquarters (HQ) plan, develop, and execute its spring conference. The Committee can establish subcommittees as needed and has the responsibility for refining program agendas, identifying and securing presenters, assigning moderators, and recruiting attendance through State Chapter support, all of which must be done in a timeframe determined by HQ. HQ handles all the financial arrangements, including determining locations, meeting facility negotiations and contracts, as well as presenter commitments and travel. HQ also markets and promotes the conference, but organizing members of the committee get recognition for organizing the event. The ACPC reports to HQ.

Course Review Committee (CRC)

The Course Review Committee has the responsibility of reviewing NACVA's substantial curriculum. Its members work under the direction of NACVA's Education Quality Assurance Board (EQAB) and the CRC Oversight Team, follow established criteria in evaluating curriculum content, completeness, accuracy, topical weighting, formatting, and where practical observe the seminar presentation to provide comment and feedback on the quality, flow, and cohesiveness of the presentation. Reviewers work under the direction of one Editor to whom they are assigned and within predetermined timeframes to complete assignments. The position is not compensated, but Reviewers receive free training materials, and CPE credit upon request. Reviewers' names are also listed in the front of the course materials, which can be added to the Reviewer's curriculum vitae. The number of Committee members is not restricted as NACVA has many courses to review, will have multiple Reviewers review the same course, and will continue to add more courses in the future. Also, courses will need to be re-reviewed as updates and rewrites occur. This will assure our curriculum reflects current theory, practice, and industry applications. The CRC reports to the EQAB.

Exam & Grading Committee (EGC)

The Exam & Grading Committee comprises the Subject Matter Experts (SME) for NACVA, and its responsibility is to review and make recommendations on grading procedures, answer keys, and the quality of questions on a periodic basis. Its members also have the charge to feed questions and answers, and review questions and answers, already in or submitted to NACVA's Q&A database; and, assess exam content for balance in addressing all relevant topics taught in our CVA/AVA Certification Training Centers, and make suggestions accordingly. The Committee's primary purpose is to provide added assurance our examination and grading processes are of the highest integrity. It is hoped that most members of the EGC will also participate on NACVA's CVA/AVA Exam Grading Team. Graders are compensated for their services. The EGC reports to the Valuation Credentialing Board (VCB), and to HQ.

Ideas & Technology Committee (ITC)

The Ideas & Technology Committee will meet periodically with the primary purpose of brainstorming, beta testing, and providing ideas and suggestions to NACVA headquarters. Members need to be current on all of NACVA's products, services, support, and benefit programs, as well as those of other organizations in the BV community. With this Committee, NACVA hopes to gain better insight into the needs and desires of our membership, the competitive environment, new technologies, and the direction of the industry. Committee involvement is of a strategic nature; as such, members must maintain confidentiality. The ITC reports to HQ.

Practice Development Committee (PDC)

This Committee was formed to pool together members' thoughts, ideas, and wish lists on how NACVA can better support its members' entire firms. Discussion should focus on the evolving and changing needs of today's business consultant with a forward view to anticipate the needs of the future. We want committee members to be associated with a firm, i.e., not sole practitioners (this is not mandatory). The scope of the Committee is broad in that nothing is outside the realm of discussion. Committee members can and should discuss needs pertaining to technology, staff development, client issues, marketing, re-engineering, outsourcing, value-added services, time management, insurance, and anything else that impacts the Committee members' own business development where possible solutions (even remote) may be found. The Committee should not anticipate limitations on NACVA's potential to address the firm needs of our members; members should consider that anything and everything is possible from NACVA. Many HQ initiatives coming from Committee recommendations will be utilized to help NACVA build its service offerings to members and their firms. The PDC reports directly to HQ.



NACVA's Certified Valuation Analyst (CVA) and Accredited Valuation Analyst (AVA) designations are the only valuation credentials accredited by the National Commission for Certifying Agencies (NCCA), the accreditation body of the Institute for Credentialing Excellence (ICE).

Recertification Committee (RC)

Recertification is a periodic recertification requirement for CVA and AVA designated members of the Association. The Recertification Committee (RC) has responsibility for periodically updating and improving NACVA's Quality Enhancement (QE) Questionnaire, which is one of the processes used by members to fulfill the QE requirement. The Questionnaire is a fluid document that needs to be adapted to reflect the current business valuation industry environment and applicable Standards. Another process for fulfilling NACVA's QE requirement is participating in the Case Analysis by Phone™ (or in person) (CAP) program. Committee members must periodically review the Participant Procedures sent to participants two weeks prior to the CAP conference call, observe the process and feedback from participants, and evaluate the program's effectiveness in achieving its goals. The Committee's primary purpose is to assure the integrity of the whole Recertification process, which includes our "Current Update in Valuations" (CUV) course and CPE requirements in relevant subject matter, to make recommendations for improvement, and as deemed appropriate, make suggestions for alternate ways of fulfilling Recertification without compromising integrity. It is hoped that most Committee members will also participate as a reviewer on the QE Team. Reviewers are compensated for their services. The RC reports to the Valuation Credentialing Board (VCB), and to HQ.

Standards Committee (SC)

In 2008, the Standards Committee up-dated NACVA's Standards so as not to conflict with the AICPA's new SSVS No. 1, effective January 1, 2008. Our Proposed Standards were issued to the membership for their vote in November 2007, passed unanimously, and became effective January 1, 2008. The Standards Committee's role will be to continue providing clarification/interpretation of areas requested by members and/or as determined necessary by the Committee. This document entitled, "Frequently Asked Questions" (FAQs), is posted on NACVA's website along with the newly adopted Standards.

The SC's ongoing role is to continue providing interpretations. The Committee should support the broad use and acceptance of our Standards by pursuing bipartisan relationships with other standards-making organizations. They also have the charge to stay abreast of other industry standards, rules and requirements and practice aids that impact our members. Accordingly, the Committee should be proactive in influencing other organizations' pronouncements for the best interests of our members. Committee members field phone calls referred to them by HQ to explain or interpret any words, sentences, or parts of our Standards. The Committee's purpose is to promulgate NACVA's Standards throughout the business valuation provider and user communities. This is achieved by taking a proactive role in addressing issues in the business valuation community, providing interpretations and rewrites as deemed necessary and prudent. The SC reports to the Ethics Oversight Board (EOB), and to the Executive Advisory Board (EAB).

State Chapters Committee (SCC)

The State Chapters Committee's primary purpose is to develop and build Chapters throughout the U.S. and strengthen relationships with State CPA Societies, Bar Associations, and other local professional groups. The Committee supports these purposes by supporting Chapter Presidents with regular communications, providing ideas and agendas for local programs, coordinating intrastate activities, facilitating communications with other Chapter Presidents, identifying NACVA members willing to pledge their support to the SC President, the SC program and offering ideas and suggestions to NACVA Headquarters (HQ) to help us be more effective in our support of these efforts. The Committee is also responsible for suggesting ways to enhance, improve, build, and expand NACVA's public relations efforts. This includes advertising campaigns, joint conferences with affiliated organizations, and identifying contacts and sources to help build NACVA's local and national prominence. The SCC reports to HQ.

The [people] who build the future are those who know that greater things are yet to come, and that they themselves will help bring them about.

— Melvin J. Evans

We Establish, Build,
Protect and Defend Value™



Individual commitment to a group effort: that is what makes a team work, a company work, a society work, and a civilization work.

— Vince Lombardi



Celebrating 19 years of advancing the valuation and financial forensics disciplines.

NACVA

National Association of Certified Valuation Analysts

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