



NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS

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NACVA AND THE IBA'S 2010 ANNUAL CONSULTANTS' CONFERENCE *SESSION SUMMARY*
JUNE 2—5, 2010 THE FONTAINEBLEAU MIAMI BEACH MIAMI BEACH, FL USA

Track: IBA Symposium

Session Date / Time: Wednesday, June 2, 2010 / 8:30am – 10:15am

Session Title: *The CBA, ABAR and AIBA Peer Review Process: Common Errors and a Chance to Question Mentors*

Session Summary: Mike Eggers will cover the common errors in business appraisal demonstration reports submitted in the credentialing process. Frank Rosillo will cover the errors that ABAR candidates are most commonly making. The remainder of the session will pair participants with mentors and will provide an opportunity to ask questions and discuss topics specific to the report you are writing.

CPE Hours / Fields of Study: Two (2) hours / Specialized Knowledge and Applications (SK&A)

Presenter Bio:



Michael J. Eggers, CPA/ABV, CBA, ASA, is a principal of the Firm and holder of a Certificate in Educational Achievement and the specialized Accreditation in Business Valuation issued by the AICPA in the Business Valuation field. Mr. Eggers is also a Certified Business Appraiser (CBA) and member of the Institute of Business Appraisers (IBA) and an Accredited Senior Appraiser (ASA) in Business Valuation as certified by the American Society of Appraisers. He specializes in business valuations and litigation support services. He has been appointed as a Special Master in three Bay Area County Superior Courts, by special appointment has provided consultation services to the court judiciary, participated in a colloquium on advanced business valuation issues sponsored by the California State Judicial Council, and made instructional presentations to finance, accounting, and legal professional organizations on business valuation issues. He has participated in over 500 valuation engagements. At the request of the Rutter Group and California State Judicial Council, Mr. Eggers made presentations to California's top lawyers and judges on various business valuation and financial statement analysis topics. Mr. Eggers is co-chair of IBA's Qualification Review Committee (QRC) and Chairman of the Professional Standards Committee for the IBA.

He is a certified instructor for the AICPA, AMA, and IBA. Mr. Eggers provided technical assistance to a project group working on the valuation of the Panama Canal for its millennium transfer.

Presenter Bio:



Francisco “Frank” Rosillo, CPA, ABV, CFE, CBA, BVAL, CVA, ABAR, is the managing director of The Valuations and Forensics Advisory, LLC, located in Miami, Florida. He is also a licensed certified public accountant in California, Florida, Indiana, Michigan and North Carolina. His expert witness experiences include cases in federal and state courts. Frank is a frequent lecturer, author and trainer in valuation and forensics topics. He was named IBA’s ‘2008 Instructor of the Year.’ and ‘2009 Distinguished Instructor’ He is Chairman of the ABAR Qualifications Review Committee and author of the proposed business appraisal standard entitled ‘Business Appraisal Review,’ he has been instrumental in assisting IBA in reformulating the ‘ABAR,’ an advanced valuation credential. Frank was the Program Chair for the 2009 NACVA/IBA Symposium.

Along with Howard Lewis, IBA’s executive director, Frank co-authored the course content for IBA’s Business Appraisal Review curriculum. He was selected by a poll of south Florida attorneys published in the *10th Anniversary South Florida Legal Guide* as one of the top CPAs and accounting professionals in Business Valuations and Litigation Support. Frank authored IBA’s Report Writing and Analysis course manual and he served as a contributing author/editor of the AICPA’s 2007-2008 ABV Review course.