



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 / 10:30am – 12:15pm

Session Title: *Reviewing Valuation Reports: Credibility, Reliability, and Relevance*

Session Summary: This session will explore the implications of credibility, reliability, and relevance in business valuation reports. Triers of fact are sometimes faced with the challenge of choosing between two expert reports with deficiencies. In these cases, they are forced to cherry pick the best of each report. In the worst case scenario, they split the baby to reach a verdict. Participants will learn how to review the nexus between each of the conclusions within the report as they relate to the appraiser's final opinion. This session will cover current and proposed industry standards for a review engagement, and some of the common types of analytical gaps in business appraisal reports.

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

Presenter Bio: **Aaron Caya**, CPA/ABV, CVA, CFF, ABAR, is currently a Director in Doeren Mayhew's Litigation Support and Forensic Services Group. He has been qualified as an expert witness and has testified in a number of forums, including trials, arbitration, and depositions.

Aaron's analysis requires technical and practical expertise in all stages of the valuation and litigation process. Aaron has gained extensive experience in a variety of business valuation engagements. He also provides fraud and forensic accounting services as well as complete financial support in commercial litigation and employment law matters.

Aaron is an instructor for the IBA's *Business Appraisal Review Accreditation Workshop*. He has also presented at various conferences on business valuation topics.