



**NACVA AND THE IBA'S 2010 ANNUAL CONSULTANTS' CONFERENCE *SESSION SUMMARY***

**JUNE 2—5, 2010**

**THE FONTAINEBLEAU MIAMI BEACH**

**MIAMI BEACH, FL USA**

**Track:** Matrimonial Litigation

**Session Date / Time:** Thursday, June 3, 2010 / 4:00pm – 5:40pm

**Session Title:** *How to Discover and Prove the Existence of Hidden and Overseas Assets and Income*

**Session Summary:** The presentation will arm practitioners with the tools and knowledge necessary to handle a divorce case involving hidden assets and income, including utilizing your client, assembling your team, conducting discovery and proving your case. Utilizing precedent from across the country, we will examine common tactics utilized by divorcing spouses to conceal assets and income, *including off shore transactions* and available *methodologies* to prove your case, both directly and indirectly, including an overview of commonly utilized accounting techniques.

**CPE Hours / Fields of Study:** Two (2) hours / 1 hour Accounting (AC), 1 hour Business Law (BL)

**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 *10<sup>th</sup> 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.

**Presenter Bio:**



**Jonathan Wolfe**, JD, focuses his practice on sophisticated business litigation and matrimonial disputes. He began his career practicing in the Milbank, Tweed, Hadley & McCloy litigation department in New York. He utilizes this background in financial disputes to represent leaders or the spouses of leaders from the business, professional and entertainment/sports communities. He is a member of the American Bar Association Board of Governors, received the New Jersey State Bar Association 2008 Professional Achievement Award, was recognized as one of the New Jersey's top 'Forty under 40' business leaders and has been repeatedly recognized as a 'Rising Star' by SuperLawyers.