

**PROFESSIONAL
EXPERIENCE**

Over 24 years of forensic accounting and litigation support experience including testimony as an expert witness. Mr. McGovern regularly consults with clients and their attorneys on economic damages, valuations, contract accounting, and cost recovery issues. Includes extensive experience with commercial economic damages stemming from business devastation, intellectual property infringement, fraud, breaches of contract, and construction disputes. Mr. McGovern also has extensive experience in the areas of federal contract accounting, termination settlements, and requests for equitable adjustment as well as claims for lost personal earnings. He also serves as a commercial arbitrator for the American Arbitration.

**PROFESSIONAL
HISTORY**

MCGOVERN & GREENE LLP

Founding Partner, 2003 to present

Responsible for the litigation support, economic damages and contract accounting practices.

ROME ASSOCIATES LLP

Partner, 2000 to 2002

Responsible for the construction, government, and commercial contractor consulting practice.

MCGOVERN & MCGOVERN, CPAs AND CONSULTANTS

Partner, 1992 to 2000

Senior Accountant, 1987 to 1992

Responsible for the construction, government, and commercial contractor consulting practice.

WASTE MANAGEMENT, INC.

Division Controller, 1985-1987

Served as controller for waste hauling and disposal division. Also responsible for financial reporting, cost accounting, and supervision of accounting staff. Assisted in negotiation of municipal contracts.

**ACADEMIC
CREDENTIALS**

Bachelor of Arts, Accounting

Marquette University

Milwaukee, Wisconsin 1981-1985

**PROFESSIONAL
CERTIFICATIONS**

Certified Public Accountant

University of Illinois

Urbana, Illinois 1986

Registered Public Accountant

State of Illinois 1989

Certified in Financial Forensics

American Institute of Certified Public Accountants

Durham, North Carolina 2008

Certified Valuation Analyst

National Association of Certified Valuation Analysts

Salt Lake City, Utah 2008

**PROFESSIONAL
AWARDS**

NCMA FELLOW

This award recognizes significant contributions to the field of contracting and to the NCMA

NCMA NATIONAL ACHIEVEMENT AWARD FOR OUTSTANDING SERVICE AND COMMITMENT TO PROFESSIONAL EXCELLENCE, 1998

DELEGATION LEADER, 2000 PEOPLE TO PEOPLE AMBASSADOR PROGRAMS CONTRACT MANAGEMENT DELEGATION TO CHINA

**PROFESSIONAL
AFFILIATIONS**

NATIONAL CONTRACT MANAGEMENT ASSOCIATION (NCMA)

National President 2000 – 2001

President Elect 1999 – 2000

Secretary 1998 – 1999

Treasurer 1996 – 1998

VILLAGE OF OAK LAWN

Treasurer 2006 to Present

AMERICAN ARBITRATION ASSOCIATION

Commercial Arbitrator

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

ILLINOIS CPA SOCIETY

NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS

ASSOCIATION OF CERTIFIED FRAUD EXAMINERS

Chicago Chapter Associate Member

**ADDRESSES
& ARTICLES**

FORENSIC ACCOUNTING

Chicago –Kent College of Law, 2011

Construction Fraud

Indiana CPA Society, 2008

Lost Personal Earnings

Carolina Casualty Insurance Co., 2008

Construction Services – How to Minimize Risk

National Indian Gaming Association, 2007

Analyzing and Proving Construction Damages in Illinois

Lorman Seminars, 2005

Measuring Impact Damages

AACE Spring Symposium, 2004

Protecting Intellectual Property Rights

NCMA Commercial Contracting Conference, 2003

Transforming Contract Techniques – Financial Issues

NCMA Commercial Contracting Conference, 2001

**ADDRESSES
& ARTICLES**

REVENUE RECOGNITION FOR LONG-TERM CONTRACTS
Contract Management Magazine, February 2002

TERMINATIONS FOR CONVENIENCE OR BY DEFAULT
Contract Management Magazine, April 1999

**SIGNIFICANT COST RECOVERY ISSUES IN TERMINATION
FOR CONVENIENCE CASES**
Contract Management Magazine, April 1997

FINANCIAL MANAGERS ESSENTIAL COGS IN THE CONTRACTING WHEEL
Contract Management Magazine, August 1996

EQUITABLY ADJUSTING PARTIALLY TERMINATED CONTRACTS
Contract Management Magazine, January 1995

**REPRESENTATIVE
CONSULTING AND
LITIGATION
ENGAGEMENTS**

Forensic accountant/damages expert retained by purchaser of a large business concern alleging that the purchaser had been fraudulently induced to purchase the business through material misrepresentations of the financial condition of the business including the condition of multiple commercial real estate developments. Performed an extensive examination of records concerning the real estate developments and provided a report and expert witness testimony to the Court. The Court found that the client had been fraudulently induced into the purchase and awarded \$85 million in damages, as well as, punitive damages.

Forensic accountant/valuation analyst retained by counsel for defendant in shareholder dispute. Conducted analysis of shareholder/employee conduct and prepared valuation of three related business entities.

Forensic accountant/valuation analysts retained by major subcontractor on DOD shipbuilding program. Conducted investigation of costs incurred and potential consequential damages stemming from improper termination of the subcontract. Prepared report to be used for settlement negotiations.

Consultant to billion dollar environmental building controls and security systems contractor on major construction contract disputes since 1987. Regularly assist client with analysis of contract disputes, preparation of damage claims, and negotiations. Also, provide expert witness testimony.

Forensic accountant/valuation analyst retained by counsel for plaintiff in shareholder dispute. Conducted analysis of available financial data, identified adjustment required due to improper accounting and questionable business practices and prepared estimate of value for the business entity.

Forensic accountant/damages expert retained by seller of protective sports apparel alleging patent infringement by a Fortune 100 company. Conducted an extensive analysis of the impact of the alleged infringement, prepared a report identifying lost profits and reasonable royalties due and testified at deposition.

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Forensic accountant/damages expert retained by manufacturer of high-tech weapons guiding device. Conducted thorough analysis of excess costs incurred due to program delays and defective specifications. Prepared claims and settlement proposal of \$70M and assisted client's staff with responding to audit by the defense contract audit agency.

Served as forensic accountant/damages expert regarding damages on numerous personal injury cases involving claims for lost earnings and business devastation.

Consultant and expert witness for a large general contractor defending against an owner's claim for damages, stemming from alleged defective work and delays in completion. Audit of owner's claimed cost resulted in significant reduction to claim and favorable settlement.

Consultant and expert witness for plaintiff in trademark and trade dress infringement case. Prepared analysis of plaintiff's lost profits, price erosion, and cost of corrective actions. Also prepared an accounting of defendant's sales and incremental profits. Case settled.

Consultant and expert witness for plaintiff in patent infringement case involving patent for handling waste water slurries. Prepared lost profits and reasonable royalty analysis and testified at deposition and trial. Jury verdict in favor of plaintiff for @ \$1.2 million.

Served as expert witness for a contractor on government contract accounting issues in a matter before the ASBCA. Board ruled in favor of the contractor.

Served as a consultant and expert witness on damages for a large medical device manufacturer in a breach of contract case brought by a supplier. Case ruling in favor of device manufacturer.

Auditor and consultant for owner of national theater chain. Performed audit of incurred costs and billings on GMP contract for theater construction. Findings resulted in significant reduction of amount owed to the general contractor.

Consultant and expert witness for plaintiff in patent infringement case involving patents for high-tech medical research equipment. Prepared lost profits and reasonable royalty analysis. Case settled.

Engaged by the Bureau of Indian Affairs to perform a forensic audit of financial activity on a government funded school construction project. Audit revealed numerous instances of mismanagement of funds and resulted in the government recouping significant funds.

Consultant and expert witness for an international disaster recovery company, defending against an alleged breach of contract claim. Services include analysis of plaintiff's claims for under payment and lost profits. Case settled.

Performed audit of contractor billings on multi-million dollar resort hotel and golf course construction project in New Mexico. Verified compliance with billing requirements and terms of GMP contract.

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Consultant to steel manufacturer undergoing \$70 million plant renovation project. Services include consultation on source selection procedures and fixed asset accounting policy, as well as periodic audit of contractor billings.

Consultant and expert witness for plaintiff service contractor in a breach of contract case against a municipal utility board. Calculated present value of profits lost due to alleged improper termination of contract. Case pending.

Consultant and expert witness for plaintiff landlord seeking damages from a tenant for lost rental income. Calculated present value of lost income net of mitigation. Verdict in favor of plaintiff.

Prepared and settled more than 200 terminations for convenience claims for Federal Contractors including manufacturers, construction contractors, and R&D companies. Proposals and settlements ranged from a few thousand to several million dollars and covered the spectrum of issues faced by contractors terminated for convenience.

Consultant to national retail chain on licensee contract violation case. Investigation resulted in \$1+ million settlement and significant compliance changes.

Consultant to numerous construction contractors on contract damage claims including delay claims, defective specification claims, and constructive changes claims.

Consultant to law firm for defense of copyright infringement cases. Analyzed plaintiffs' damages and issued expert reports. Both cases settled before trial.

Consultant to auto parts manufacturer in theft of intellectual property case. Engagement identified in excess of \$2 million of economic damages. Prepared expert's report and testified at deposition and trial. Case settled.

Consultant to national retail chain on telecommunications "cramming" and "slamming" audits.

Consultant to major aircraft manufacturer on contract damages case against US Navy. Suit ended with multi-million dollar award to contractor.

Consultant to law firm on copyright infringement case. Assisted attorneys with review of cost and accounting records. Prepared expert report on damages and testified at deposition. Case settled.

Consultant to law firm on health care fraud Qui Tam case. Assisted attorneys with analysis of case, review of financial records, discovery requests, and interviews of potential witnesses.

Consultant to law firm on false statements and defective pricing Qui Tam case. Assisted attorneys with analysis of case review of accounting and inventory records, discovery requests, and drafting of deposition questions.

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Consultant to environmental testing lab performing a multi-million dollar cost reimbursement type contract for the Environmental Protection Agency. Assist client with preparing and negotiating incurred cost proposals. Also, advise on contract management and compliance issues and the company's cost accounting system. Frequently act as the lead interface with government auditors and contracting officers.

Consultant to aircraft parts manufacturer on commercial contract damages case against major aircraft manufacturer. Prepared claim and negotiated an approximately \$450,000 settlement.

Consultant to aircraft parts manufacturer in contract damages case against prime contractor. Prepared damage analysis and provided expert testimony at deposition. Case settled before trial. Also, provided assistance by analyzing damages sought in counter claim.

Consultant to major creditor in bankruptcy case. Engaged to assess debtor's plan of reorganization and to serve as a potential rebuttal witness.

Consultant to major retailer on vendor fraud scheme involving excess billings. Provided audit assistance, analysis of records, and damage computations. Investigation resulted in significant recovery for the client.

Consultant to individual in divorce case. Created database and analyzed financial transactions to identify under-reported income.

Consultant to research and development consortium formed to design a state of the art machine tool controller. When federal cost sharing contract was terminated, assisted client with audit and negotiation of numerous subcontractor claims and assisted in the preparation and settlement of the client's termination proposal.

Assisted federal contractor in negotiating settlement terms when contractor closed its facility and moved to another state before it had completed numerous Navy and Air Force contracts.

Assisted law firm with calculation, allocation, and distribution of a litigation account for union members who were the beneficiaries of a significant back pay settlement.