

CHRISSIE A. POWERS, CPA/CFF, CFE, CVA

Curriculum Vitae

Ms. Powers' experience includes investigations involving the diversion of corporate assets, fraud examination and investigation, forensic accounting and record reconstruction, damage and claims analysis and documentation, and providing valuation of closely held businesses for purposes of divorce, estate, and purchase or sale. Additionally, she works with clients to strengthen internal control and management systems to deter fraudulent activity and asset diversion. Ms. Powers has testified in U.S. Bankruptcy Court, Civil Service Commission and various Ohio Common Pleas Courts and in depositions.

Education BSBA - Urbana University, Accounting, 1998

Professional Designations Certified Public Accountant (CPA), Ohio, 2000
Certified Fraud Examiner (CFE), 2002
Certified Valuation Analyst (CVA), 2005
Certified in Financial Forensics (CFF), 2008

Professional Background

Powers Forensic Accounting, LLC

Managing Member, 2019 - Present

The practice focus is in the areas of litigation support and bankruptcy. Detection, deterrence and investigation of fraudulent activity, determination of economic damages in individual and commercial circumstances, partnership disputes, damage calculations and divorce, including identification of assets, separate property identification and determination of economic income.

P.D. Eye Forensics, LLC

Managing Member, 2009 - 2019

The practice focus was in the areas of litigation support, business valuation, and bankruptcy. Detection, deterrence and investigation of fraudulent activity, determination of economic damages in individual and commercial circumstances, business valuations, partnership disputes, damage calculations and divorce, including identification of assets, separate property identification and determination of economic income.

Rea & Associates, Inc.

Senior Manager, 2004 - 2009

Was involved in the detection, deterrence and investigation of fraudulent activity, determination of economic damages in individual and commercial circumstances, business valuations, damage calculations and marital relations, including identification of assets, separate property identification and determination of true economic income. The practice was focused in the areas of litigation support, business valuation, bankruptcy and mergers & acquisitions.

Ickert & Company, LLC
(Merged with Rea & Associates, Inc. 11/2004)
Shareholder, 2000 - 2004

Financial opinion, accounting, tax and corporate advisory services to corporations and individuals. In addition to providing a full range of accounting and auditing services, the firm was heavily involved in personal and corporate consulting for financial and operational matters, tax planning, business valuation and success planning, damage calculation and analysis, litigation support, fraud deterrence and investigation, bankruptcy and merger & acquisition services, including due diligence reviews.

Saltz, Shamis, & Goldfarb Financial Services
(Formerly Greene & Wallace, LLC)

Audit Associate, 1998 - 2000

Responsible for auditing, accounting and tax engagements for clients in various industries and management of firm staff utilized on engagements within the Columbus, Ohio, office.

Taylor, Applegate, Hughes & Associates

Tax Staff, 1998

Responsible for the preparation of personal and corporate tax returns.

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
Forensic & Valuation Services Section of AICPA
Ohio Society of Certified Public Accountants
Association of Certified Fraud Examiners (ACFE)
Central Ohio Chapter of Certified Fraud Examiners
National Association of Certified Valuators and Analysts (NACVA)
International Women's Insolvency & Restructuring Confederation
(IWIRC)-Central Ohio Network
Past Treasurer for the IWIRC-Central Ohio Network
Central Ohio Academy of Collaborative Divorce Professionals
American Society for Industrial Security
Columbus Bar Association

**Court Testimony or
Deposition**

Case name, number, court and attorneys involved.

Carl Vernon v. Annette Vernon; Case No. 05-DR-A-10-0476; Court of Common Pleas, Domestic Relations, Delaware County, Ohio; Attorneys Beverly Farlow and Michelle Sayers. Deposition and trial testimony given in 2007.

Christine D. Snyder v. Jeffrey A. Snyder; Case No. 03DR-00-3892; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorney Janice M. Flowers. Trial testimony given in 2007.

James R. Smail v. DKE Insurance Agency, Inc., et al.; Case No. 06CV-00-1140; Court of Common Pleas, Franklin County, Ohio; Attorney Jerry E. Peer. Trial testimony given on October 24, 2008.

Appeal of Nichole Keith and Cincinnati Board of Education; Civil Service Commission, Cincinnati, Ohio; Attorney Karen Imbus. Trial testimony given in 2009.

Sara N. Miller v. William M. Miller; Case No. 97DR-01-0067; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorney Blythe Bethel. Deposition testimony given on August 12, 2010.

James W. and Donna E. Dutcher, et al. v. Steve and Jennifer Vaughters, et al.; Case No. 08CIH288; Court of Common Pleas, Scioto County, Ohio; Attorney JB Marshall, Jr. Trial testimony given on September 13, 2010.

Courtland Bishop, et al. v. The Children's Center for Developmental Enrichment, et al.; Case No. 2:08-cv-766; United States District Court for the Southern District of Ohio, Eastern Division; Attorneys Adele Shank and Robert Willard. Deposition testimony given on May 18, 2011.

Peggy J. Casagrande v. Anthony A. Casagrande; Case No. 10DR-01-0034; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorneys Barry Wolinetz and Amanda Baker. Deposition testimony given on July 12, 2011.

Marissa D. Adams v. Michael J. Adams; Case No. 04DR-0168; Court of Common Pleas, Domestic Relations, Union County, Ohio; Attorney Rebecca Stumler. Trial testimony given on August 24, 2011.

John G. Rinaldi, Jr., et al. v. John G. Rinaldi, Sr.; Case No. 09CI-0327; Court of Common Pleas, Athens County, Ohio; Attorney Adam Baker and Pro Se. Trial testimony given on May 15, 2012.

DeMarco Roofing, Inc., et al. v. Lawrence A. Coyle; Case Adv. Pro. No. 13-2046; United States Bankruptcy Court for the Southern District of Ohio, Eastern Division; Attorney Joseph Patchen. Trial testimony given on December 18 – 19, 2013.

James R. Smail v. DKE Insurance Agency, Inc., et al.; Case No. 06CV-00-1140; Court of Common Pleas, Franklin County, Ohio; Attorney Jerry E. Peer. Trial testimony given on September 2, 2014.

Robert D. Chervin v. Regina Chervin; Case No. 14DR-006; Court of Common Pleas, Domestic Relations, Union County, Ohio; Attorney Ross Gillespie. Trial testimony given on January 27, 2015.

Michael A. Levin v. Michelle F. Levin; Case No. 13DR-002876; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorney Bobbie O'Keefe. Trial testimony given on May 13, 2015.

Ronald D. Daniel v. Katherine Rowcliffe Daniel; Case No. 13DR-002458; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorney Karen Poling. Trial testimony given on August 14, 2015; May 24, 2016; and November 30, 2016.

Cincinnati Insurance Co. v. Leah Balcer, et al; Case No. 18CV-000489; Court of Common Pleas, Franklin County, Ohio; Attorney Justin R. Kelley. Trial testimony given on November 19, 2018.

Michael Greenhouse v. Leigh Anderson; Case No. 17DR-003614; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorney David M. Kennedy. Trial testimony given on February 1, 2019 and February 5, 2019.

Publications

“Protecting Your Business with Fraud Prevention,” Facts & Figures, Rea & Associates, Inc. April 19, 2005.

“Does Your Company Have the Right to Audit Suspicious Vendors?” Facts & Figures, Rea & Associates, Inc. September 21, 2005.

“Reducing Corporate Identity Theft,” Facts & Figures, Rea & Associates, Inc. February 1, 2006.

“When are CPAs Needed in Divorce Litigation Engagements, and What Do They Do?” Facts & Figures, Rea & Associates, Inc. August 16, 2006.

“Determining Separate Property in a Divorce Settlement,” Facts & Figures, Rea & Associates, Inc. February 7, 2007.

“Do You Need a Fraud Hotline?” Facts & Figures, Rea & Associates, Inc. January 30, 2008.

“Check Fraud: Who is Liable?” Business Security News, Huntington National Bank. Volume 2. 2008.

“Forensic Accounting: CSI or Bean Counting?” OWBA Network Newsletter, Ohio Women’s Bar Association. Volume XVII. Winter 2009.

“Protecting Your Business with Fraud Prevention,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 1, Issue 1. March 2010.

“An Organization’s Best *Fraud* Defense is Already on Their Payroll!” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 1, Issue 2. June 2010.

“You Say Alimony and the IRS Rules...,” The Collaborator, Collaborative Divorce Professionals, Inc. Volume 2, Issue 2. September 2010.

“Don’t Let Your Clients be the Next Fraud Victim,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 1, Issue 3. November 2010.

“You Say Alimony and the IRS Rules...,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 1, Issue 3. November 2010.

“Employee Fraud Committed through Expense Reports,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 2, Issue 1. February 2011.

“Divorcing Your Business Partner,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 2, Issue 2. August 2011.

“Tracing Separate Property,” The Collaborator, Collaborative Divorce Professionals, Inc. Volume 3, Issue 2. September 2011.

“Fraud in 2011,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 2, Issue 3. December 2011.

“What Benefit Can a Forensic Accountant Offer to the SIU Investigator?” Ohio Chapter of IASIU on website www.ohiochapteriasiu.com. March 2012.

“Tracing Separate Property,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 3, Issue 1. August 2012.

“Office Managers Gone Wild,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 4, Issue 1. April 2013.

“Weasels at Work: What Do They Look Like?” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 4, Issue 2. August 2013.

“Signature Stamps/Pre-Signing Checks,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Spring 2014.

“2014 Fraud Update,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 5, Issue 1. September 2014.

“New Standards for Valuators Reviewing Valuation Reports,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 6, Issue 1. February 2016.

“Putting Up Fences to Keep Fraudsters Out,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 6, Issue 2. June 2016.

“Utilizing a Forensic Accountant on your Bankruptcy Team,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 6, Issue 3. September 2016.

“Payroll Fraud: Is Your Payroll Robbing You?” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 6, Issue 4. December 2016.

“Playing Nice in the Sandbox: Tips for Enhancing the Attorney-Financial Expert Relationship,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 7, Issue 1. March 2017.

“Proper Accounting in Trusts & Estates,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 7, Issue 2. June 2017.

“To Separate Duties or Not to Separate Duties, That Is the Question,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC. Volume 7, Issue 3. September 2017.

Presentations

“Combining Forces to Combat Fraud,” 4th Annual Emerging Trends in

Fraud Investigation & Prevention Conference. Auditor of State Betty Montgomery, Attorney General Jim Petro and the Central Ohio Chapter of Certified Fraud Examiners. May 13, 2004.

“Financial Skills for Management in Ohio,” Lorman Education Services. May 21, 2004.

“Small Business Fraud,” Painting and Decorating Contractors of America (PDCA) Columbus chapter. June 17, 2004.

“Construction Fraud in Ohio,” Lorman Education Services. December 16, 2004.

“Investigating Fraud While Working in Public Accounting,” The Ohio State University Master’s Program. May 11, 2005.

“The Nuts and Bolts of Fraud: Deterring Fraud within a Small Business,” The Ohio Society of CPAs. June 24, 2005.

“Fraudulent Schemes and Investigating Fraud in Public Accounting,” Otterbein College – Master’s Program. August 4, 2005.

“The Nuts and Bolts of Fraud: Deterring Fraud within a Small Business,” Rea & Associates, Inc. September 13, 2005.

“Deterring Fraud within a Business,” Cash Flow Forum. Huntington National Bank. October 26, 2006.

“Deterring Fraud within a Business,” Fraud is Everywhere Seminar. Huntington National Bank and Rea & Associates, Inc. November 14, 2006.

“Investigating Fraud while Working in Public Accounting,” The Ohio State University Master’s Program. February 26, 2007.

“Deterring Fraud within a Business,” 22nd Annual COAFP/SWOAFP Conference. May 9, 2007.

“Fighting Fraud in Not-for-Profit Organizations,” Ohio Society of Association Executives. April 4, 2008.

“Overview of Forensic Services,” Rea & Associates, Inc. October 1, 2008.

“Fraud: Nightmare in the Non Profit World,” The Ohio Society of CPAs. October 29, 2008.

“Business Valuations,” Rea & Associates, Inc., CLE Seminar Series. November 6, 2008.

“Who Done It? The Fascinating World of Fraud,” The Ohio Society of CPAs. December 3, 2008.

“Common Fraud Schemes & Statistics,” “Forensic Accountants: Do you Need One?” and “Bankruptcy Fraud,” Columbus Bar Association. December 18, 2008.

“Deterring Fraud and Surviving Tough Economic Times with a Small Business,” P. Graham Dunn’s 9th Annual Dealer Conference. March 24, 2009.

“Deterring Fraud within a Small Business,” NAWBO. April 2, 2009.

“Deterring Fraud in Tough Economic Times,” Northeastern Ohio Treasury Management Association (NEOTMA). May 20, 2009.

“Deterring Fraud in Tough Economic Times – A Corporate Practitioner’s Point of View,” 28th Annual Idea Exchange Conference. Northeastern Ohio Treasury Management Association (NEOTMA) Idea Exchange. September 14, 2009.

“Looking Beyond the Numbers,” International Women’s Insolvency & Restructuring Confederation – Central Ohio Network (ICON). November 5, 2009.

“The Impact of Bankruptcy Related Issues and Business Valuations on the Defense and Settlement of Tort Litigation,” Ohio Association of Civil Trial Attorneys (OACTA). November 13, 2009.

“Mortgage Fraud in a Recession,” Columbus Bar Association. December 8, 2009.

“Forensic Accountants: What Value Can They Bring to Your Investigative Team?” ASIS-Columbus Chapter. February 18, 2010.

“Looking Beyond the Numbers,” Columbus Bar Association’s Bankruptcy Committee. April 8, 2010.

“The Perfect Storm for Fraud,” The Ohio Society of CPAs. May 12, 2010.

“Fraud: Nightmare in the Not-for-Profit World,” The Ohio Society of CPAs. June 8, 2010.

“The Perfect Storm for Fraud,” Accountants Information Market. June 23, 2010.

“The Perfect Storm for Fraud,” Whalen & Company. October 7, 2010.

“Identifying Fraud in Financial Statements,” Risk Management Association- Miami Valley Chapter. October 21, 2010.

“Ponzi Rises From the Dead,” Columbus Bar Association. December 9, 2010.

“Fraud: Nightmare in the Non Profit World,” Ohio Attorney General’s Office – Charitable Law Section. September 14, 2011.

“Forensic Accounting: CSI or Bean Counter,” The Ohio Society of CPAs. September 22, 2011.

“The Corporate Fraud Tsunami: Its Damages and Effects,” Ohio State Bar Association. October 24, 2011.

“Preying on the Elderly,” Central Ohio Chapter of Certified Fraud Examiners. January 17, 2012.

“Forensic Accounting: CSI or Bean Counter,” The Ohio Society of CPAs. May 9, 2012.

“Foundations to a Successful Investigation,” 12th Annual Emerging Trends in Fraud Investigation & Prevention Conference. Auditor of State Dave Yost, Attorney General Mike DeWine and Central Ohio Chapter of Certified Fraud Examiners. May 21, 2012.

“The Perfect Storm for Fraud,” Whalen & Company. June 5, 2012.

“Forensic Accounting: CSI or Bean Counter,” The Ohio Society of CPAs. June 13, 2012.

“Looking Beyond the Numbers,” Columbus Bar Association. June 26, 2012.

“The Perfect Storm for Fraud,” The Huntington National Bank. June 28, 2012.

“The Perfect Storm for Fraud,” 31st Annual Idea Exchange Conference. Northeastern Ohio Treasury Management Association (NEOTMA) Idea Exchange. September 10, 2012.

“The Perfect Storm for Fraud,” The Ohio Society of CPAs. September 19, 2012.

“Forensic Accounting: CSI or Bean Counter,” The Ohio Society of CPAs. September 19, 2012.

“Nuts and Bolts: Detecting & Deterring Fraud in Small Business,” The Ohio Society of CPAs. December 12, 2012.

“Detecting and Preventing Payroll Fraud,” 13th Annual Emerging Trends in Fraud Investigation & Prevention Conference. Auditor of State Dave Yost, Attorney General Mike DeWine and Central Ohio Chapter of Certified Fraud Examiners. June 3, 2013.

“Detecting and Preventing Payroll Fraud,” Cincinnati Accounting Show. The Ohio Society of CPAs. September 18, 2013.

“The Very Real Threats” and “What Can We Do to Protect Our Businesses and Ourselves,” NAWBO Cleveland’s Money Matters. NAWBO and PNC Bank. October 10, 2013.

“Detecting and Preventing Payroll Fraud,” SW Ohio Chapter of ACFE. November 8, 2013.

“Office Managers Gone Wild,” 14th Annual Emerging Trends in Fraud

Investigation & Prevention Conference. Auditor of State Dave Yost, Attorney General Mike DeWine and Central Ohio Chapter of Certified Fraud Examiners. May 6, 2014.

“Fraud Prevention & Payment Industry Trends: Increasing Efficiency While Maintaining a Secure Environment,” KeyBank. May 13, 2014.

“Deterring Fraud So Your Not-for-Profit Doesn’t Make the Front Page of the Dispatch,” 2014 Not-For-Profit Conference. The Ohio Society of CPAs. May 30, 2014.

“Nuts & Bolts: Detecting & Deterring Fraud in Small Business,” CPA Crossings, LLC. July 9, 2014.

“Detecting & Deterring Payroll Fraud,” CPA Crossings, LLC. July 9, 2014.

“Forensic Accountants: What Value Can They Bring to Your Investigative Team?” The Ohio Chapter of IASIU. October 23, 2014.

“Snakes in Suits: When Employees Go to Work,” Carlile Patchen & Murphy LLP. December 8, 2014.

“Nuts & Bolts: Detecting & Deterring Fraud in Small Business,” CPA Crossings, LLC. October 16, 2015.

“Forensic Accounting: CSI or Bean Counter,” CPA Crossings, LLC. May 17, 2016.

“Snakes in Suits: When Employees Go to Work,” The Professional Forum of Columbus. August 16, 2016.

“Making the Best Use of Your Financial Expert,” Columbus Bar Association’s Common Pleas Court and Federal Court Committees. January 5, 2017.

“Catching the Snake: Financial Statement Fraud & Other Red Flags,” 32nd Annual Buckeye Financial Forum. Central Ohio Association of Financial Professionals. April 26, 2017.

“My Client Suspects Fraud...Now What?” 3rd quarter 2017 PNC Bank Officers’ Meeting. October 25, 2017.

“Forensic Accounting and How to Start Your Own Small Business,” Westfall Way Forward Career Day. Pickaway WORKS, Westfall High School, and Westfall Business Professionals Association. February 15, 2018.