

# Curriculum Vitae

**Michelle F. Gallagher, CPA/ABV/CFF**



## Contact Information

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## Publications

"Overview of Business Valuation Basics," *State Bar of Michigan Litigation Newsletter*, Summer 2001

"IRS's New Weapon Could Affect Year-End Gift Planning", *Michigan Lawyers Weekly*, September 30, 2002

"Cracking the Code: Understanding the Business Valuation Report", *American Bar Association Family Advocate*, Spring 2009

"Quick Reference Guide to Divorce-Related Tax Matters", *American Institute of Certified Public Accountants*, 2010

John Wiley & Sons (2011). Planning and Coordinating Discovery. In *Family Law Services Handbook: The Role of the Financial Expert* (pp. 22-29)

## Civic Involvement/Awards

- ◆ Past Treasurer, Lansing Regional Chamber of Commerce
- ◆ Junior League of Lansing
- ◆ 2008 Volunteer of the Year - AICPA Forensic & Litigation Services Section
- ◆ 2012 MICPA/AICPA Women to Watch: Experienced Leader Award

## Experience

January 2015 - Current

Gallagher Valuation & Forensics, PLC – Managing Member

Gallagher, Flintoff & Klein, PLC - Principal

November 2002 – December 2014

Gallagher & Associates CPAs, PLC – Managing Member

January 1991 – November 2002

Plante & Moran, PLLC - Litigation and Valuation Service Group and Tax Department

Experience includes professional services in the areas of business and pension valuation, litigation support, forensic accounting, determination of damages, divorce consulting, accounting, tax and business consulting. Services have been provided for a variety of purposes relating to sales and acquisitions, corporate restructuring, gift and estate taxes, stock option plans, contract disputes, condemnation, shareholder disputes and divorce. Experience includes services as a consultant, mediator, expert witness and court-appointed expert.

## Education

Michigan State University, Bachelor of Arts in Accounting - 1991

## Professional Designations

- ◆ Certified Public Accountant (CPA) – Licensed in Michigan
- ◆ Accredited in Business Valuation (ABV) - 2001
- ◆ Certified in Financial Forensics (CFF) – 2008
- ◆ Collaborative Law – Financial Specialist - 2009

## Professional Affiliations

- ◆ Michigan Association of Certified Public Accountants (MICPA)
  - Director, MICPA Board of Directors – September 2012 - current
  - Chair, MICPA Litigation/Business Valuation Task Force – 2011 to 2013
  - Co-Chair, MICPA Divorce Issues Conference - 2006
- ◆ American Institute of Certified Public Accountants (AICPA)
  - ABV Credential Committee – October 2013 to current (Chair October 2014 to current)
  - ABV Exam Task Force - October 2008 to current (Chair October 2013 to current)
  - AICPA/AAML National Divorce Conference Planning Committee – 2008, 2010, 2014
  - Family Law Task Force - 2004 to 2013 (Chair 2005 - 2008)
  - AICPA Forensic Accounting Conference Committee - 2008 to 2012
  - Journal of Accountancy - Editorial Advisory Board - 2008 to 2012
  - AICPA Forensic & Litigation Services (FLS) Committee - 2005 to 2008
  - AICPA Business Valuation Committee - CSO Task Force - 2005
- ◆ American Society of Appraisers (ASA) – Business Valuation
- ◆ American Bar Association (ABA)
  - Associate Member
  - Family Law Advocacy Institute – Financial Expert/Instructor
- ◆ Collaborative Practice Institute of Michigan (CPIM)
- ◆ International Academy of Collaborative Professionals (IACP)
- ◆ Founding Member of Expert Resource Connection, LLC – A National alliance of business valuation and forensic accounting professionals representing fourteen states
- ◆ Michigan Department of Transportation (MDOT) approved business valuation appraiser/consultant

## Presentations

National and state-wide presentations to various business, legal and community groups on the subjects of Business valuation (Various fundamental and advanced issues), Fraud and forensic accounting, Tax, valuation and other considerations in divorce, Interpreting financial statements and tax returns, Family limited partnerships, Estate and gift tax planning, and Practice management – building and managing a valuation and forensic accounting practice.