

LAURA S. LEOPARDI, CPA, PLLC

Business Valuation 🦋 *Litigation Support* 🦋 *Forensic Accounting* 🦋 *Business Consulting*



CAREER SUMMARY

CURRICULUM VITAE

Certified Public Accountant, Accredited Business Valuator, & Certified in Financial Forensics — 20+ years' experience, including a Big 4 CPA firm, Fortune 25 Company, & investment bank — credentialed & experienced business valuator & testifying expert witness — Court Appointed Federally Authorized Tax Practitioner & Special Master — business intermediary services — forensic accounting — damage calculations, including lost profits, lost wages, quantum meruit recovery calculations, & business interruption costs — business valuations in connection with mergers & acquisitions, shareholder transactions, strategic/succession planning, probate

estate planning, gifting programs, charitable contributions, bankruptcy, marital dissolutions, buy/sell agreements, key person life insurance, , probate, S corporation elections, family limited partnerships, employee stock ownership & option plans, & intangible assets, including goodwill, copyrights, royalties, trademarks, trade names, & domain names — published works — approved Speaker for the State Bar of Arizona, Maricopa County Bar Association, Scottsdale Bar Association, Arizona Society of Certified Public Accountants, Institute of Management Accountants, National Association of Women Business Owners, Arizona Society of Practicing Accountants, American Society of Women Accountants, Lorman Education Services, & National Business Institute

PROFESSIONAL CREDENTIALS

CPA – Certified Public Accountant licensed in Arizona & North Carolina

ABV – Accredited in Business Valuation by the American Institute of Certified Public Accountants

CFF – Certified in Financial Forensics by the American Institute of Certified Public Accountants

EDUCATION

- MBA – Finance, Case Western Reserve University, Cleveland, OH
- BS – Accounting, East Carolina University, Greenville, NC
- Successfully completed American Society of Appraiser's 4-core business valuation courses, & advanced course- *Valuation of Employee Stock Ownership Plans*
- Successfully completed Uniform Standards of Professional Appraisal Practice & Ethics exams
- Successfully completed *Arizona School of Real Estate & Business'* Business Brokerage Program

PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS

American Institute of CPAs — Arizona Society of CPAs — National Chamber of Commerce

EXPERIENCE

LAURA S. LEOPARDI, CPA, PLLC, Scottsdale, AZ, Managing Member

- Professional consulting practice specializing in business valuation, litigation support, forensic accounting, & business consulting services, incl. expert witness testimony

PEACOCK, HISLOP, STALEY & GIVEN, INC., Phoenix, AZ, First Vice President, Capital Markets

- Development of business valuation new business venture, including automated proprietary financial models for client recapitalizations
- Developed & presented continuing education programs to 20+ law firms Statewide

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CURRICULUM VITAE OF LAURA S. LEOPARDI, CPA/ABV/CFF, MBA

RSM MCGGLADREY, INC, Phoenix, AZ, Senior Manager

- Developed financial, human resource, & information technology consulting practice
- Founded & facilitated Chief Financial Officer/Controllers' & Presidents' roundtables

PEPSICO, INC., Purchase, NY, and FRITO LAY, INC., Akron, OH, and Tempe, AZ

- Member, \$200 million, 4-State Area Business Team
- Monitored market share performance & maintained promotional inventory pricing
- Received Frito Lay *National Best Practices Award* for automated selling expense model
- Responsible for account sales & \$30MM distribution center as District Sales Manager
- Successfully re-negotiated a 3-year collective bargaining agreement with *Teamsters*
- Successfully re-engineered routes to increase profitability & service efficiency levels
- Senior Internal Auditor, PepsiCo, Inc. corporate finance department
- Franchise bottler acquisition & due diligence team member
- Performed financial & operational internal audits & business process reviews of company & franchise owned bottling operations
- Participated in external auditor selection due to Big 8 industry consolidation

DELOITTE & TOUCHE, CPAs, Raleigh, NC, Staff Auditor

- Industry experience incl. manufacturing, distribution, retail, paper mill, tobacco farm, plant nursery, financial institutions, freight & charter airlines, & hospitals

SPEAKING ENGAGEMENTS

"What Is Your Business Really Worth? The Value of Gifting," Arizona Community Foundation, Phoenix, AZ, 2/2012

"Accounting 101 For Attorneys," Family Law Institute, State Bar of Arizona, Scottsdale, AZ, 1/2011

"Current Topics: Business Valuation Update," Business Valuation Conference Panelist, AZ Society of CPAs, Phoenix, AZ, 10/2011

"Benefits of Using CPA services & Accounting Software for Business Efficiencies," PowerNetworking Group, bSmart Networking, Management, & Development Center, Glendale, AZ, 8/2011

"CLE By the Sea," Family Law Track Panelist, State Bar of AZ, Coronado, CA, 7/2011

"Hot Topics In Family Law," State Bar of AZ Annual Bar Convention panelist, Tucson, AZ, 6/2011

"Business Valuation: A Closely-Held Company's Report Card," Blueprints For Tomorrow, Phx, AZ, 5/2011

"Accounting Basics For Attorneys," National Business Institute, Phoenix, AZ, 5/2011

"Financial Statement & Business Valuation Concepts For Attorneys," National Business Institute, Phoenix, AZ, 10/2010

"Business Valuation: The Best Report Card A Private Business Owner Can Get!" Arizona Society of Practicing Accountants- East Valley Chapter, Mesa, AZ, 10/2009

"Family Law Boot Camp," State Bar of Arizona, Scottsdale, AZ, 4/2009

"Using Tax Returns & Financial Statements for Forensic Purposes," State Bar of Arizona & American Academy of Matrimonial Lawyers' Arizona Family Law Institute, Phoenix, AZ, 1/2009

"Implementing Business Valuation Standards," Arizona Society of CPAs, Phoenix, AZ, 10/2008

"Equitable Divorce Settlements," National Business Institute, Phoenix, AZ, 9/2008

"Undressing The Windowdressing," American Society of Women Accountants, Tempe, AZ, 7/2008

"Arizona Family Law Update: Beginner Nuts & Bolts," State Bar of Arizona, Phoenix, AZ, 2/2008

"What Is Your Business Really Worth?" The Biltmore Bank, Scottsdale, AZ, 2/2008

**CURRICULUM VITAE OF
LAURA S. LEOPARDI, CPA/ABV/CFF, MBA**

“Reading a 1040 Form, Reading a Financial Statement, & Broad Tax Issues,” State Bar of Arizona & American Academy of Matrimonial Lawyers’ Family Law Institute, Phoenix, AZ, 1/2008
“Determining Adjusted Gross Income Earnings & Hot Topics In Business Valuation,” CLE By the Sea, State Bar of Arizona, Family Law Track Panelist, Coronado, CA, 7/2007
“Calculating Adjusted Gross Income Earnings of the Self-Employed For Child Support Purposes,” Arizona Attorney General’s Child Support Office Retreat, Flagstaff, AZ, 6/2007
“Forensic Accounting: The Devil’s In The Details,” Arizona Society of Women Accountants- Mesa, AZ, Oct. 2007, Institute of Management Accountants, Phoenix, AZ, 5/2007
“Financial Statement Analysis For Non-Financial Professionals,” Nat’l Bus. Institute, Phx, AZ, 10/2006
“Understanding the Roles of the Federally Authorized Tax Practitioner In Your Divorce,” Maricopa County Bar Association Family Law Section, Phoenix, AZ, 6/2006
“Breaking Up Is Hard To Do: Business Interruption, Forensic Accounting, & Business Valuation Analysis For Lawyers” Scottsdale Bar Association Panelist, Scottsdale, AZ, 2/2006
“Business Valuations: Family Law Applications” Maricopa County Bar Assn., Phoenix, AZ, 3/2005
“Taxpayer Discounting: Trick or Treat?” Northern Trust Bank, Sun City West, AZ, 10/2004
“Business Asset Value,” Western Security Bank Seminar Series, Scottsdale, AZ, 5/2004
“Issues In Estate Tax Business Valuations,” Maricopa County Bar Association, Phoenix, AZ, 1/2004
“Business Valuation,” ASU College of Law Ch. 13 Bankruptcy Seminar, Phoenix, AZ, 11/2003
“Do You Know What Your Business Is Worth?” National Association of Women Business Owners, Phoenix, AZ, 11/2003
“Reviewing & Interpreting Financial Statements,” Lorman Education, Phoenix, AZ, 9/2003
“Business Valuation,” Entrepreneurial CPA Network of Arizona, Phoenix, AZ, 8/2003
“The Ties That Bind: Making Commercial Agreements Enforceable,” CLE By the Sea, State Bar of Arizona, Corporate Law Track Panelist, Phoenix, AZ, 4/2003 & Coronado, CA, 7/2002
“Business Valuation: How Taxing Is It?” Northern Trust Bank, Phoenix, AZ, 9/2002
“Reviewing & Interpreting Financial Statements For Better Management, Lending, & Investment Decisions,” Lorman Education, Phoenix, AZ, 9/2002
“Exploring the Double-Dip in Property Settlement/Spousal Maintenance- Fact or Fallacy?” State Bar of Arizona, Advanced Domestic Relations Conference, Tucson, AZ, 5/2002
“Show Me the Money- Analyzing Financials & Uncovering What Was Shredded!” Maricopa County Association of Family Mediators, Phoenix, AZ, 3/2002
“The Value in Tax-Related Valuations,” State Bar of Arizona, Phoenix, AZ, 11/2001
“An Introduction to Business Valuation,” In-house to over 20 law firms in Arizona, 2000 – 2001
“Reviewing Financial Statements,” For Better or Worse Domestic Relations Conference, State Bar of Arizona, Scottsdale, AZ, 1/2000

PUBLICATIONS

“Determining Adjusted Gross Income Earnings of the Self-Employed,” Maricopa County Bar Association Family Law Section Newsletter, 12/2005
“Technical E-Bulletin,” Peacock, Hislop, Staley & Given, Inc., quarterly publication, 2001
“Status-Conscious: S Corporation Focus,” Arizona Journal, 10/2001
“Strategic Planning: Bolster Your Clients’ Success by Helping Them Develop Strong Business Plans,” Arizona Journal, The Adviser Focus, 6/2001
“Women Business Owners: Capitalize On Your Access to Capital,” Arizona Women’s News, 5/2001
“Valuing Your Business For Sale,” Scottsdale Airpark News, Feature Article, 5/2001
“The Value in Business Valuations,” LegalLink, Capital Corporate & Trust Services, Inc., 2001
“Specialized Help,” Arizona Journal, Expert Witness Focus, 11/1999