



## Matthew Wester, CPA, CFE, CFF

### Partner

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Matthew Wester is a Partner in RubinBrown's Business Advisory Services Group. He has over 20 years of varied experience in accounting and litigation consulting services and provides assistance to counsel and business management on a variety of legal disputes. His primary areas of concentration are the calculation of economic damages in commercial business disputes and fraud and forensic accounting investigations. Matthew's background also includes computer modeling, trial graphics, bankruptcy, solvency, business valuation and out-of-court debt restructurings.

In the area of economic damages, Matthew has served as a testifying expert and assisted counsel with services ranging from pre-litigation damage assessments to mediation, arbitration and trial proceedings. He has also been a speaker for two economic damage courses approved for continuing legal education in Colorado and other states.

Matthew is a Certified Fraud Examiner and has extensive experience in fraud and forensic accounting investigations. He has been retained by individuals, closely-held companies, public companies, and law enforcement authorities to investigate cases including the misappropriation and tracing of assets, financial statement fraud, white-collar crime, violations of the Foreign Corrupt Practices Act, and other business and employee fraud schemes.

Matthew also has experience in the area of computer forensics, including data recovery, data conversion, data mining and database models. Matthew has been interviewed by accounting magazines on the topic of forensic accounting and is a frequent guest speaker on workplace fraud.

#### Education

- Master of Business Administration, Colorado State University
- B.S. Accounting, Marquette University (Milwaukee, WI)

#### Professional Organizations

- American Institute of Certified Public Accountants (AICPA)
- Colorado Society of Certified Public Accountants (CSCPA)
- Association of Certified Fraud Examiners (ACFE)
- Beta Gamma Sigma
- Member, Association for Corporate Growth

#### Professional Accomplishments, Awards & Publications

- Certified Public Accountant (CPA): Colorado
- Certified Fraud Examiner (CFE)

- Certified in Financial Forensics (CFF)
- RubinBrown LLP, Denver Workplace Fraud Update (2018)
- Rocky Mountain Paralegal Association, Family Law Section, Business Valuation Basics (2014)
- National Association of College & University Business Officers, Designing a Proactive Financial Aid Fraud Prevention Plan (2014)
- Denver Business Journal Online, Strategies: How to detect and prevent workplace fraud (Nov 2013)
- Colorado Society of Certified Public Accountants 2012 Governmental Conference, Identifying and Preventing Fraud in the Workplace (2012)
- Association of News Media Internal Auditors, Tying Fraud, Investigations, and the Litigation Process Together (2012)
- The Colorado Bar Association & CBA Business Law Section, How to Avoid Post-Closing Disputes in M&A Transactions: An Accountant's Perspective (2010)

#### **Litigation Consulting Highlights**

- Retained as an expert in a complex commercial litigation case involving damages of \$30 million, and which required analyses of computer databases with 2 million records.
- Calculated lost profits and reasonable royalties in a patent infringement case for a global manufacturer of bicycle suspension components.
- Investigated the alleged operation of a \$44 million real estate development Ponzi scheme. The engagement included the analysis of cash flows, tracing of transactions between various entities, and evaluation of the company's solvency and ability to pay debts. Matthew also provided testimony at the trial of the company's chief executive officer.
- Assisted counsel and the Audit Committee of a publicly traded broadband wire and communication materials distribution company by performing a forensic accounting investigation to identify, analyze, and communicate financial accounting improprieties resulting in a \$35 million restatement of financial statements over nine quarters.
- Investigated the alleged operation of a \$12 million promissory note Ponzi scheme. The engagement included development of a computerized database for tracing transactions between various entities and individuals, analysis of the company's solvency and capitalization, and the computation of damages in excess of \$40 million.
- Assisted a public company with investigation and "mapping" of alleged violations of the Foreign Corrupt Practices Act by the Company's South American subsidiary.
- Retained as a forensic accounting expert to investigate and quantify alleged fraudulent activity in the sourcing of product manufacturing in Asia.
- Consulted in a \$65 million out-of-court troubled debt restructuring. Developed a computerized forecasting model to assess the impact of various operating scenarios on the debtor's ability to service the restructured debt.

**Litigation Consulting Highlights**

- Agiato Investment Group, LLC, et al. v. Patriot Reserves, LLC, et al., Deposition, Defendant (2019)
- CoreSite Denver, LLC v. DGE Management, LLC, et al., Deposition & Trial, Defendant (2019)
- In the Matter of the Estate of: Robert Duncan Buchanan, Protected Person, Trial, Petitioner (2019)
- In the Matter of: DAE, LLC – Concourse A, Trial, Plaintiff (2018)
- In the Matter of: DAE, LLC – Concourse B, Trial, Plaintiff (2018)
- In the Marriage of: Petitioner Amber F. Kiesey & Respondent Joshua S. Kiesey, Deposition & Trial, Petitioner (2017)
- In the Marriage of: Petitioner Kelleen Sullivan Finn & Respondent Stephen A. Finn, Trial, Plaintiff (2016)
- Jaynes Corporation v. Steadfast Insurance Company & Meredith Glynn, Deposition, Defendant (2016)
- MTPCS, LLC d/b/a Cellular One v. Nokia Solutions & Networks US LLC d/b/a Nokia Networks, Deposition & Trial, Claimant (2016)
- In the Matter of: Concessions Colorado, LLC, Trial, Plaintiff (2016)