

**SCOTT R. SALTZMAN,
CPA, CVA, ASA, ABV, MAFF**

CURRICULUM VITAE

**Primary
Professional
Services**

Services primarily limited to business valuations, economic damage analysis, forensic accounting, and professional malpractice. Have been qualified as an expert in District, Federal and Bankruptcy courts.

**Certification,
Accreditation
and Licenses**

- Certified Public Accountant (1989 – Current)
- Certified Valuation Analyst (1994 – Current)
- Accredited Senior Appraiser (Business Valuations) (1999-Current)
- Accredited in Business Valuations (2016 – Current)
- Master Analyst in Financial Forensic (2008 - Current)
- Diplomat, American Board Forensic Accounting (1997 - 2008)
- General Securities Registered Representative License. Series 7, (2000 - 2008)
- Uniform Investment Advisor Combined State Law Examination, Series 66, (2000 – 2008)
- Resident Producer, Life Insurance Life License (2001 - 2006)

**Professional
Employment
History**

- Saltzman LLC, (2005 – Current)
- Saltzman Hamma Nelson Massaro LLP
 - Partner/Shareholder (1997 – 2005)
 - Senior/Manager/Director (1991 – 1996)
- Deloitte & Touche, LLP (1988 – 1991)

**Professional
Appointments
and
Memberships**

- National Association of Certified Valuators and Analysts
 - President (June 2002 – June 2016)
 - Executive Advisory Board
 - Chairman (June 2001 – May 2002)
 - Member (June 1999 – May 2002)
 - Certification Board
 - Chairman (June 1998 - May 1999)
 - Member (June 1997 - May 1999)

**Professional
Appointments
and
Memberships
(Continued)**

- Colorado Securities Board
 - Member (November 2010 – June 2016)
 - Chairman (October 2015 – June 2016)
- Colorado State Board of Accountancy
 - Member (August 1999 – August 2007)
 - Chairman (August 2003 – August 2004)
- Memberships:
 - National Association of Certified Valuators and Analysts (1994 – Current)
 - American Society of Appraisers (1999 – Current)
 - American Institute of Certified Public Accountants (1989 - Current)
 - Colorado Society of Certified Public Accountants (1989 – Current)
 - The American College of Forensic Examiners (1998 – 2008)

Education

- University of Denver, Colorado
 - Bachelor of Science in Accounting; May 1988

**Courses
Instructed**

- Developed and instructed a one-day course on business valuation titled, “Business Valuation Bootcamp” for the CPE4U (previously part of the University of Denver).
- Developed and instructed multiple courses on Colorado Rules and Regulations regarding Title 12, Article 100 Colorado Revised Statutes, Accountants, for CPE4U (previously part of the University of Denver) and other organizations.
- Was a national instructor for the National Association of Certified Valuators and Analysts
 - Instructed multiple three-day courses throughout the country on the fundamentals, techniques, theory, and application of business valuations.
 - Instructed multiple half day courses throughout the country on the levels (standards) of value utilized in business valuations.
 - Instructed a week long course on fundamentals in litigation and expert witness boot camp.

**Articles
Authored**

Contributing Author to third and fourth editions (2011/2016) and reviewed second and third editions (2006/2011):

Hitchner, James R., *Financial Valuation Applications and Models*, third edition, Wiley, 2016.

Technical Reviewer; Hitchner•Pratt•Fishman. *A Consensus View, Q&A Guide to Financial Valuation*. VPS Valuation Products and Services. 2016.

Conflict of Interest: Marital Dissolution. *Financial Valuation and Litigation Expert*. December 2007/January 2008.

Getting Conflicted Out of Engagements: An Old Game. *Financial Valuation and Litigation Expert*. February/March 2009.

Financial Reporting: What is in the Best Interest of the Public. *Financial Valuation and Litigation Expert*. August/September 2010.

Potential Conflict of Interest in a Divorce Setting. *The Value Examiner*. September/October 2011.

Ethics Matters: Questions and Answers, Second Take. *Financial Valuation and Litigation Expert*. December 2010/January 2012.

Potential Conflict of Interest in a Divorce Setting. *Colorado Bar Association Family Law Section Winter Newsletter*. March 26, 2012.

Valuation and Litigation Pitfalls. *Financial Valuation and Litigation Expert*. June/July 2013.

Standards of Value vs. Ethics. *Financial Valuation and Litigation Expert*. April/May 2014.

Ethical Lapses in Business Valuations. *Financial Valuation and Litigation Expert*. April/May 2015.

A Financial Look at the Double Dip. *Financial Valuation and Litigation Expert*. August/September 2016.

**Articles
Authored
(Continued)**

Client Gratification versus Professional Standards. *Financial Valuation and Litigation Expert*. June/July 2018.

Analysis of AICPA "Statement on Standards for Forensic Services No. 1" *Financial Valuation and Litigation Expert*. August/September 2019.

A Review of Best Practices: Thought Leadership in Valuation, Damages, and Transfer Price Analysis by Robert F. Reilly and Robert P. Schweih. *Financial Valuation and Litigation Expert*. December 2019/January 2020.

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