

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

CURRICULUM VITAE

PRIMARY PROFESSIONAL SERVICES

Services are primarily limited to business valuations, economic damage analysis, forensic accounting, and professional malpractice. Have been qualified as an expert in District, Federal, Bankruptcy courts, and American Arbitration Association matters. Services include:

- Valuations of a closely-held company with over a \$1 billion in revenue and total assets;
- Valuations closely-held businesses related to marital dissolution, mergers and acquisitions, estate gift and decedent's estate, and shareholder disputes;
- Evaluating and determining solvency or insolvency of businesses related to bankruptcy matters;
- Asset tracing related to marital dissolutions;
- Forensic accounting related to numerous industries, including, but not limited to metro districts, various types of construction matters, professional services;
- Forensic accounting and testimony related to embezzlement in civil and criminal matters;
- Evaluating and determining lost profits related to alleged breach of contract;
- Evaluating and determining damages related to alleged business interruption.

CERTIFICATIONS, ACCREDITATIONS, 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)
- 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

- Saltzman LLC, (2005 – Current)
- Saltzman Hamma Nelson Massaro LLP (1991-2005)
- 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)
 - Ethics Oversight Board (August 2025 – Current)
 - Appointed by Executive Advisory Board to be a voting member of the board
- 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)

EDUCATION

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

COURSES INSTRUCTED

Developed and instructed multiple, 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.

COURSES INSTRUCTED (CONTINUED)

Developed and instructed a course on Business Valuation Ethics for Business Valuation Review that covered the professional standards for the following organizations:

- National Association of Valuators and Analysts
- American Institute of Certified Public Accountants
- American Society of Appraisers
- Uniform Standards of Professional Appraiser Practices

I 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.

TREATISES TECHNICALLY REVIEWED AND ARTICLES AUTHORED

Contributing Author to third and fourth editions (2011/2017) and reviewed second and third editions (2006/2011), Hitchner, James R., *Financial Valuation Applications and Models*, fourth edition, Wiley, 2017.

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

Co-Author *Business Interest and Valuations* Section 31. Domestic Relations Bench Bar Book. Family Law Section of the Colorado Bar Association. 2021.

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.

TREATISES TECHNICALLY REVIEWED AND ARTICLES AUTHORED (CONTINUED)

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.

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. Schweihs. *Financial Valuation and Litigation Expert*. December 2019/January 2020.

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