
HDH ADVISORS LLC

Brian W. Crotty, ASA, CBA, CFE, CDFA, MBA

Mr. Crotty is a manager with HDH Advisors, LLC with over ten years of experience in business appraisals, litigation support, corporate finance and an additional two years of experience in the legal research and support field. Mr. Crotty has testified as an expert witness in business valuation and litigation support cases in various court proceedings in the state of Iowa.

Relevant Experience

HDH Advisors, LLC 2011 - Present **Manager, West Des Moines, Iowa**

As a Manager with HDH Advisors, Mr. Crotty specializes in providing Business Valuations and Litigation Support. Mr. Crotty has performed numerous valuations for companies in various industries and sizes, including companies with revenue exceeding a billion dollars per year.

The primary purpose for these valuations included:

- Marital dissolution
- Gift tax
- Estate tax,
- ESOP's
- Commercial Litigation
- Lost Profits
- Forensic Accounting
- Condemnation purposes
- Testifying to support the conclusions found

Mr. Crotty has extensively prepared full valuation reports that adhered to Revenue Ruling 59-60, the Uniform Standards of Professional Appraisal Practice (USPAP), and the AICPA's Statement of Standards for Valuation Services. Mr. Crotty has also prepared other reports for economic damages, wrongful death and injury related damages, lifestyle analyses, and estimated after-tax income available for alimony and child support.

Des Moines Area Community College (DMACC) 2013 - Present **Adjunct Accounting Faculty, West Des Moines, Iowa**

Mr. Crotty is responsible for providing quality Accounting instruction to students through well prepared classes, relevant assignments, fair assessment of learning, clear documentation of student progress, and support of the academic success for students.

Business Appraisal, Litigation Support and Consulting

ATLANTA | 2002 Summit Boulevard, Suite 950, Atlanta, Georgia 30319 | 770-790-5000
DES MOINES | 1601 22nd Street, Suite 305, West Des Moines, Iowa 50266 | 515-225-3796
MINNEAPOLIS | 100 South 5th Street, Suite 1932 | Minneapolis, Minnesota 55402 | (612) 254-9574

Brian W. Crotty, ASA, CBA, CFE, MBA

Additional Experience

Clifton Gunderson, LLP 2006 – 2011
Valuation and Forensic Services Group
Cedar Rapids, Iowa

RSM McGladery, Inc. 2004 – 2006
Business Valuation and Litigation Support Group
Cedar Rapids, Iowa

Bray & Klockau, PLC 2002 – 2004
Legal Intern and Consultant
Iowa City, Iowa

Certifications and Association Memberships

Current

- Accredited Senior Appraiser (ASA) in Business Valuation, American Society of Appraisers
- Certified Business Appraiser (CBA), Institute of Business Appraisers (IBA)
- Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners (ACFE)
- Certified Divorce Financial Analyst (CDFA), Institute for Divorce Financial Analysts
- Candidate Member, National Association of Certified Valuators and Analysts (NACVA)
- Member, Iowa/Nebraska ASA Chapter
- Member, AICPA Business Valuation and Forensic & Valuation Services Specialty Area
- Member, Iowa/Nebraska Chapter of the ESOP Association
- Member, National Center for Employee Ownership (NCEO)
- Member, Iowa Association of Business and Industry
- Member, West Des Moines Chamber of Commerce
- Member, The Greater Des Moines Partnership
- Member, Mid-Iowa Estate and Financial Planners
- Member, International Academy of Collaborative Professionals
- Member, Collaborative Lawyers of Eastern Iowa
- Member, Central Iowa Academy of Collaborative Professionals
- Faculty and Program Author for Continuing Legal Education Seminars, National Business Institute, Inc.
- Member, New View, West Des Moines Young Professionals
- Board of Directors and Treasurer, Young Professionals of Iowa
- Member, Saint Francis of Assisi Catholic Church
- Member, Knights of Columbus
- Confrere, Order of Malta

Prior

- Chair, President, Vice President, Secretary and Treasurer of the ASA Iowa/Nebraska Chapter
- Vice President and Treasurer of the ACFE Iowa Chapter
- Member, Cedar Rapids Area Estate Planning Council

Brian W. Crotty, ASA, CBA, CFE, MBA

Education

University of Iowa

Bachelor of Business Administration, Finance (B.B.A.)

University of Phoenix

Masters of Business Administration in Accounting (M.B.A.)

Continuing Professional Education (CPE)

Over 400 hours of Continuing Professional Education in Valuation and Litigation Support

Speeches and Seminars

Continuing Legal Education (CLE), Continuing Professional Education (CPE), and Lunch/Learn Presentations to numerous law firms and banks - Valuation, Litigation Support and Forensics

“The Smoking Gun: Analyzing a Tax Return to Assist for Determining Alimony and Child Support”-Iowa State Bar Association CLE

“Principles of Fraud Examination”-University of Northern Iowa College of Business

“Fundamentals of Fraud”-University of Northern Iowa M.B.A. Class

“Nuts and Bolts of Divorce Law”, Dividing and Protecting Assets/Identifying Tax Consequences of Divorce-National Business Institute CLE

“Obtaining the Best Divorce Settlement for your Client in Iowa”-National Business Institute CLE

“Forensic Accounting and Valuation in Divorce”-National Business Institute CLE

“Retirement and Pension Issues”-National Business Institute CLE

“Tax Aspects of Divorce”-National Business Institute CLE

“Fair and Equitable Asset and Liability Division”-National Business Institute CLE

“Successful Settlements for Your Divorce Client”-National Business Institute CLE

“Family Dynamics and Estate Planning in Family-Owned Businesses”-Cedar Rapids Estate Planning Council

“The New American Institute of Certified Public Accounts (AICPA) Statement of Standards for Valuation Services”-Johnson County and Polk County Lawyers

“Preparing for Court/Mediation with Expert Witnesses”-National Business Institute Family Law Litigation CLE

Brian W. Crotty, ASA, CBA, CFE, MBA

“Litigation Techniques – Presenting Your Case to the Judge”-National Business Institute CLE

“Valuation of Assets and Division of Property”-National Business Institute Divorce Law Guide from A to Z CLE

“Tax Consequences for Divorce Cases in Iowa”-National Business Institute CLE

“How Fraud Impacts Different Areas of Law”-Iowa Association of Legal Assistants

“Ethics: Tax Preparer Penalties and Implementation of IRC 7216”-Iowa State Bar Association Spring Tax Seminar

“Gift and Estate Tax Planning”-Clinton County Estate Planning Council

“Valuation Techniques and Trends in Estate Planning”-Mid-Iowa Estate and Financial Planners Meeting

“Calculating Income for Determining Alimony and Child Support” -Scott County Bar Association CLE

“Business Consulting, Business Valuation and Litigation Support”-University of Iowa/Beta Alpha Psi Business Fraternity

“Cross Examination of Business Valuation Experts”-Johnson County Bar Association

“Forensic Accounting: Dynamics of Fraud”-Institute of Management Accountants CPE

“Family Law Case Update”- Johnson County Bar Association Family Law Committee

“Advanced Family Law: Navigating Complex Asset Cases”-National Business Institute CLE

Other Awards, Articles and Television Appearances

- Mentee, Community Foundation of Greater Des Moines 2014 Community Connect: Mentors Inspiring Success
- “Forensic Accounting a Growing Field in the Battle against Fraud”-*Cedar Rapids Gazette*, May 20, 2008
- “Fraud and Cyber Security”-*Edge Business Journal*, July 2008
- “The Consulting Profession and Litigation Support”-Interview on Mediacom Public Access TV
- “Forensic Accounting”-Interview on Mediacom Public Access TV
- “Consumer Awareness: Changes in Bankruptcy Laws”-Live Interview on KGAN-CBS Affiliate (Cedar Rapids, IA.)

Brian W. Crotty, ASA, CBA, CFE, MBA

Other Awards, Articles and Television Appearances (continued)

- “Consumer Awareness: When to Speak with a Consultant”-Live Interview on KGAN-CBS Affiliate (Cedar Rapids, IA.)
- “How not to Fall off the Fiscal Cliff”-*Business Record*, November 2012