

# William R. Legier, CPA, CFE, CFF

LEGIER & COMPANY, apac  
William R. Legier, CPA, CFE, CFF  
Forensic CPAs and Business Consultants  
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## SUMMARY OF QUALIFICATIONS:

Fifty-one years of successful accounting experience. Certified Public Accountant, Certified Fraud Examiner, Certified in Financial Forensics, high level corporate background, extensive testimony in Federal and State Courts for leading national law firms and Fortune 500 companies in areas including calculating and refuting financial damages including lost profits (business interruption), fraud detection and recovery, mismanagement, appointment of receivers, business valuations, shareholder disputes, evidence of ownership, identification of hidden assets, corporate veil piercing, analysis and explanation of complex financial transactions, bankruptcies, forensic accounting, accounting malpractice and marital dissolutions.

## EDUCATION:

LOUISIANA STATE UNIVERSITY      Baton Rouge, Louisiana  
Bachelor of Science Degree, 1970  
Major: Accounting  
Minor: Business Administration  
Member, Beta Alpha Psi - Honorary Accounting Fraternity

CERTIFIED PUBLIC ACCOUNTANT – 1974  
CERTIFIED FRAUD EXAMINER – 1991  
CERTIFIED IN FINANCIAL FORENSICS – 2008  
CONTINUING PROFESSIONAL EDUCATION - (approximately 40+ hours per year) on the topics including the following:

- Fraud Auditing and Investigation
- Forensic Accounting
- Business Valuation
- Business Planning and Consulting
- Family Business Management
- Litigation/Expert Witness Services
- Calculating and Refuting Damages from Lost Profits
- Personal Financial Planning
- Federal Income Taxes
- Financial Aspects of Historic Preservation
- Income Tax Planning
- Management Advisory Services
- Preparation of Prospective Financial Statements

## EMPLOYEE HISTORY

LEGIER & COMPANY, apac	Forensic and Investigative CPAs - New Orleans, Louisiana - 1984 to present. <b>MANAGING DIRECTOR</b>
MCDONALD SALES CORPORATION	New Orleans, Louisiana, 1975 to 1983. <b>VICE PRESIDENT, FINANCE - OPERATIONS</b>
LOUISIANA NEWS COMPANY	New Orleans, Louisiana - 1973 to 1975. <b>VICE PRESIDENT, GENERAL MANAGER; VICE PRESIDENT, FINANCE; CONTROLLER</b>
ARTHUR ANDERSEN & COMPANY	New Orleans, Louisiana - 1970 to 1973. <b>SENIOR ACCOUNTANT</b>

## EXPERT WITNESS QUALIFICATIONS:

Qualified as an Expert Witness in the fields of certified public accounting, fraud and forensic accounting, management and financial consulting, business valuations, determination of lost profits, evidence of ownership from an accounting standpoint and the financial analysis of businesses with testimony in cases before the:

### Federal Districts

- United States District Court - Middle District of Louisiana
- United States District Court - Eastern District of Louisiana
- United States District Court - Middle District of Georgia
- United States District Court - Western District of Louisiana
- United States District Court - Northern District of California
- United States District Court - Galveston Division
- United States Bankruptcy Court - Eastern District of Louisiana

### State Districts

- Civil District Court - Orleans Parish, Louisiana
- 16th Judicial District Court – Iberia Parish
- 17th Judicial District Court – Lafourche Parish
- 19th Judicial District Court, Parish of East Baton Rouge
- 23rd Judicial District Court – Ascension Parish
- 24th Judicial District Court – Jefferson Parish
- 25th Judicial District Court – Plaquemines Parish
- 33rd Judicial District Court – Allen Parish
- 27th Judicial District Court - Opelousas Division
- 32nd Judicial District Court – Terrebonne Parish
- Chancery Court of Hancock County, Mississippi
- Superior Court of New Jersey, Middlesex County
- Court of Common Pleas; Philadelphia County

### Others

- American Arbitration Association
- Appointed by the 24th Judicial District Court of Jefferson Parish as the Court's Expert
- NASD / FINRA Arbitration