

Edward D. Nagel, CPA, CA•IFA, CFF, CBV Managing Director

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Edward Nagel is a seasoned forensic accountant who has focused exclusively since 1998 on providing forensic and investigative accounting services to corporations, individuals, public sector and not-for-profit organizations and their legal advisors/boards, primarily in the area of corporate fraud. He has testified and has been recognized as an expert by the Ontario Superior Court of Justice.

Edward's experience encompasses leading and conducting financial investigations, investigating allegations of fraud and financial misconduct, providing anti-fraud consulting/training, conducting financial motive reviews and analyzing and quantifying economic damages.

In addition to his client responsibilities, Edward has lectured extensively to law enforcement groups, the federal and provincial government, peers in the accounting field, law firms and other professional organizations on fraud and forensic accounting topics. Edward has also participated as an expert witness in training sessions for litigators.

Selected Project Experience

▶ EXPERT WITNESS TESTIMONY

- ▶ Qualified as an expert in forensic accounting, tracing of funds and quantification of damages before the Ontario Superior Court of Justice, in a civil fraud matter.
- ▶ Qualified as an expert in forensic accounting, source and use of funds analysis and tracing funds before the Ontario Superior Court of Justice in a family law matter.
- ▶ Qualified as an expert in forensic accounting and tracing funds before the Ontario Superior Court of Justice in a family law matter.
- ▶ Qualified as an expert in the source and use of funds and asset analysis and forensic and investigative accounting generally before the Ontario Superior Court of Justice in a criminal fraud matter.
- ▶ Qualified as an expert in forensic accounting and tracing funds before the Ontario Superior Court of Justice in a criminal fraud matter.
- ▶ Qualified as an expert in the determination of self-employment income, before the Ontario Superior Court of Justice in a family law matter.
- ▶ Prepared a sworn affidavit that was basis for dismissal of the Plaintiff's motion for partial summary judgement in a civil fraud matter.
- ▶ Conducted numerous forensic accounting investigations involving allegations of fraud and other financial wrongdoing, including for organizations in North America, South America and the Caribbean.
- ▶ Developed and delivered customized fraud awareness training programs for private and public sector clients, associations, and auditors.
- ▶ Prepared numerous expert reports and sworn affidavits and appeared at mediations relating to damages, fraud matters and family law disputes.



EDUCATION

- **University of Toronto**
B. Comm, Commerce and Finance,
1995

CERTIFICATIONS & LICENSES

- Chartered Professional Accountant (CPA)
- Chartered Accountant (CA)
- Specialist, Investigative and Forensic Accounting, by Canadian Institute of Chartered Accountants (CA•IFA)
- Certified in Financial Forensics (CFF)
- Chartered Business Valuator (CBV)

AFFILIATIONS

- American Institute of CPAs
- Canadian Institute of Chartered Accountants
- Chartered Professional Accountants of Canada
- Chartered Professional Accountants of Ontario
- Canadian Institute of Chartered Business Valuators
- Alliance for Excellence in Investigative and Forensic Accounting
- Technion Canada Executive Committee (Co-President), Director, Member