

# CURRICULUM VITAE

---

**DENNIS B. KREMER**  
**CPA, ABV, CFF, CVA, CFE,**  
**Phone: (914) 219-5678 (office) (914) 714-9244 (mobile)**  
**Email: dbkremercpa@bvfls.com**



I am a Forensic, Valuation and Litigation Support expert. As a CPA, accredited in Business Valuation, Financial and Occupational Fraud, Financial Forensics and a Financial Specialist in Mediation and Collaborative Divorce Resolution, I serve as a litigation support consultant to attorneys helping untangle complex financial issues which often play a vital role in the development of litigation strategies. These strategies include supplying attorneys with financial documentation and information necessary for tactical planning and negotiations. I advise business owners and their families and guide clients through profitability and succession planning including preparation for sale of the business. I have extensive speaking and testifying experience. Also, I am a Part 36 appointee for the Supreme Court of State of New York in the New York City metropolitan area.

## **Types of Assignments**

Business Valuations: Contested, Mediated and Collaborative Divorces; Income Stream, Shareholder Disputes  
Forensic Investigations: Fraud, Diverted Assets  
Benchmarking and Financial Analysis  
Insurance Claims: Damage analysis and loss calculations, proximate cause.  
Reconstruction of Operating Income  
Business Interruption  
Tax Fraud

## **Licenses and Certifications**

*Certified Public Accountant (CPA)*  
New York State

*Accredited in Business Valuation (ABV)*  
American Institute of Certified Public Accountants

*Certified in Financial Forensics (CFF)*  
American Institute of Certified Public Accountants

Certified Global Management Accountant (**CGMA**)  
American Institute of Certified Public Accountants

*Certified Valuation Analyst (CVA)*  
National Association of Certified Valuation Analysts

*Certified Fraud Examiners (CFE)*  
Association of Certified Fraud Examiners

*Forensic CPA (FCPA)*  
Forensic CPA Society

## Education

*MBA Graduate Courses – Finance*  
City College

*B.A. Accounting and Economics – Cum Laude with Academic Honors in Economics, Dean's List Economics Honor Society Membership*  
Queens College

## Professional

Dennis B. Kremer Associates, Ltd. <i>Founder and Owner</i>	December 2018 - Present
Goldstein, Karlewicz & Goldstein, LLP <i>Partner</i>	September 2014-November 2018
Fairfield Forensic and Valuation Services, LLC <i>Partner and Owner</i>	November 2012-September 2014 (Merged into GKG)
Gettry Marcus Stern & Lehrer, CPA, P.C. <i>Partner</i> <i>Member of Business</i> <i>Valuation &amp; Litigation Support Group</i>	October 2010-November 2012
William Greene & Company, LLP <i>Partner</i>	January 2002-October 2010
Mibrary.com- Internet Startup Co-founder <i>Chief Financial Officer</i>	March 1999-May 2000
Marshall Granger & Company, P.C. <i>Senior Partner</i>	August 2004-June 1998
Edward Issacs & Company (now RSM McGladrey) <i>Audit Partner and Director of Taxation</i> <i>and Human Resources</i>	October 1992-August 2004
Bennett Kielson Storch & Kremer <i>Managing Partner and CEO</i>	November 1989-September 1992

BDO, an internationally prominent CPA  
and consulting firm

May 1972-December 1989

*Various roles, including Office MP,  
National CPE Director and Office CEO*

David Berdon & Company

June 1969-May 1972

### **Professional Organizations and Committee Appointments**

*American Institute of Certified Public Accountants (AICPA)  
Editorial Advisor to the Journal of Accountancy*

*New York State Society of Certified Public Accountants (NYSSCPA)  
New York City and Westchester County Chapters  
Litigation Services, Business Valuation and Anti-Money Laundering and Terrorist  
Financing Committees*

*National Association of Certified Valuators and Analysts (NACVA)*

*Association of Certified Fraud Examiners (ACFE)*

*Forensic CPA Society (FCPA)*

*New York State Council on Divorce Mediation (NYSCDM)*

### **Community and Committee Appointments**

Westchester County Board of Ethics (Public Service)  
*Chair*

### **Published Articles**

*"Distinctions between Traditional CPA Auditing and CPA Forensic Investigations"*  
WCBA Magazine, August 2017

*"Law Firm Valuation in Divorces"*  
Westchester County Bar Association Newsletter, July 2012

*"Managing Social Media Risk: What Employers Need to Know"*  
Westchester County Bar Association Newsletter, October 2011

*"Lease Accounting Changes Will Impact Balance Sheets"*  
Westchester County Business Journal, October 2010

*"The Importance of Structuring Buy-Sell Agreements"*  
Westchester County Business Journal, March 2010  
Fairfield County Business Journal, March 2010

*"Occupational Fraud: Some Easy and Effective Prevention Tips"*  
Westchester County Business Journal, September 2008  
Fairfield County Business Journal, September 2008

*"Independent Contractor Simple Tips"*  
Westchester County Business Journal, August 2008  
Fairfield County Business Journal, August 2008

*"Employee Fraud Is on the Rise"*  
Westchester County Business Journal, July 2008  
Fairfield County Business Journal, July 2008

**Published Articles – Continued**

*"Bank Secrecy Act - Unintended Consequences"*  
Westchester County Business Journal, April 2008  
Fairfield County Business Journal, April 2008

*"How Employees Steal"*  
Westchester County Business Journal, March 2008  
Fairfield County Business Journal, March 2008

*"Why Employees Commit Fraud"*  
Westchester County Business Journal, February 2008  
Fairfield County Business Journal, February 2008

*"Challenges and Opportunities Facing the CPA Profession"*  
Westchester County Business Journal, December 2005

*"Learn from Experience - Find a Mentor"*  
Westchester County Business Journal, August 2005  
Fairfield County Business Journal, August 2005

*"Enterprise Value and Fundamental Entity Ethics"*  
Westchester County Business Journal, April 2005  
Fairfield County Business Journal, April 2005

*"Business Loans from a Bank's Perspective"*  
Westchester County Business Journal, March 2005

*"Do You Really Have Corporate Liability Protection?"*  
The Vision Dollars & Sense, November 2004

*"Have You Covered Your Bases with Cross Training?"*  
The Vision Dollars & Sense, October 2004

*"Is Your Business in Trouble?"*  
The Vision Dollars & Sense, September 2004

*"Partnerships Perplexed by Perceptions"*  
Westchester County Business Journal, September 2004

*"You Can't Afford a Full-Time CFO? Then Just Rent One!"*  
Westchester Commerce Magazine, August 2004

*"Mastering the Art of Networking"*  
The Vision Dollars & Sense, July/August 2004

*"Hidden Inventory Costs Cut into Cash and Profits"*

## Published Articles - *Continued*

- Westchester County Business Journal, July 2004  
Fairfield County Business Journal, July 2004
- "Build a Championship Team"*  
The Vision Dollars & \$ense, May 2004
- "Client Testimonials Are a Dynamic Sales Tool"*  
Westchester County Business Journal, May 2004  
Fairfield County Business Journal, May 2004
- "Customers Are Your Bottom Line"*  
The Vision Dollars & \$ense, April 2004
- "How to Iron Out Work Ethic Differences"*  
Westchester Commerce Magazine, April 2004
- "A Profit Dollar Can Be Worth More than a Dollar"*  
The Vision Dollars & \$ense, March 2004
- "Profit Opportunity!"*  
Westchester Commerce Magazine, February 2004
- "Simple Retirement Plans"*  
The Vision Dollars & \$ense, January 2004
- "Don't Slash Prices...Provide What Customers Really Want"*  
The Vision Dollars & \$ense, February 2004
- "Intelligent Moves for Tough Times"*  
Fairfield County Business Journal, January 2004
- "How to Treat Nonfamily Employees"*  
Westchester County Business Journal, December 2003
- "Avoiding a Bad Succession"*  
Westchester County Business Journal, November 2003  
Fairfield County Business Journal, November 2003
- "Understanding Your Profit Potential"*  
The Vision Dollars & \$ense, November 2003
- "Ask and You Shall Receive - Conduct Customer Surveys to Learn Your Strengths and Weaknesses"*  
The Vision Dollars & \$ense, October 2003
- "Controlling Office Supply Costs"*  
Westchester County Business Journal, September 2003  
Fairfield County Business Journal, September 2003
- "Keep Your Stars Happy - Reduce Employee Turnover by Building Strong Relationships"*  
The Vision Dollars & \$ense, September 2003

## **Published Articles - Continued**

- "How to Prevent Sticky Fingers in Your Family Business"*  
Westchester County Business Journal, September 2003
- "Banking 101: How to Better Your Odds of Obtaining a Business Loan"*  
County Chamber Chronicles Dollars & \$ense, July/August 2003
- "Don't Let Delinquent Clients Ruin Your Business"*  
Westchester County Business Journal, June 2003
- "Dealing with Spiraling Insurance Costs"*  
County Chamber Chronicles Dollars & \$ense, June 2003
- "Corporate Reform of Family-Owned and Private Business - A Blessing in Disguise"*  
County Chamber Chronicles Dollars & \$ense, May 2003
- "The Independent Contractor"*  
County Chamber Chronicles Dollars & \$ense, April 2003
- "Dealing with Spiraling Insurance Costs"*  
Westchester Commerce Magazine, April 2003
- "Independent Audits Deter Fraud"*  
County Chamber Chronicles Dollars & \$ense, March 2003
- "Entrepreneurs and Opportunity"*  
County Chamber Chronicles Dollars & \$ense, February 2003
- "Eliminating Guesswork with the Break-Even Point"*  
County Chamber Chronicles Dollars & \$ense, January 2003
- "The Entrepreneurial Challenge"*  
County Chamber Chronicles Dollars & \$ense, December 2002
- "Family Succession"*  
County Chamber Chronicles Dollars & \$ense, November 2002
- "Budgets Provide Road Map to Profit"*  
County Chamber Chronicles Dollars & \$ense, October 2002
- "Small Business Cash Management"*  
County Chamber Chronicles Dollars & \$ense, September 2002
- "How to Prevent Fraud in a Small Business"*  
Westchester County Business Journal, September 2002  
Fairfield County Business Journal, September 2002
- "Controlling Healthcare Costs"*  
Westchester Commerce Magazine, August 2002

## Webinars, Lectures and Speaking Engagements

- "Divorce Fraud Red Flags"  
RCBA, Domestic Relations and Valuations" – February 2018
- "Anatomy of a Business Valuation  
RCBA, Domestic Relations and Valuations" – November 2016
- "Hot Topics in Contested Matrimonial Valuations"  
WCBA, Domestic Relations & Family Law Section - 2014
- "Understanding Basic Valuations of Small Businesses"*  
NACVA, Webinar Presentation - 2014
- "Understanding Social Media Risks"*  
The Vistage Group, Presentation for CEO Organization - 2010
- "Occupation Fraud and Internal Theft"*  
The Vistage Group - 2010
- "Occupation Fraud"*  
Westfair Communications, Webinar Presentation - 2008
- "Expert Documentation Requests – A Discussion of the Issues"*  
Westchester County Bar Association, Family Law Section, CLE Seminar - 2007
- "Forensic Accounting: Undisclosed Income from Personal Lifestyle Investigation"*  
Westchester County Bar Association, Family Law Section. CLE Seminar - 2006
- "What CEOs Need to Understand About Fraud"*  
TEG Groups, Series of three presentations for CEOs and CFOs - 2005
- "What CEOs and Business Leaders Need to Understand About Fraud"*  
Citibank, CEOs and Bankers Presentation - 2005