

**PROFESSIONAL  
EXPERIENCE**

Over 25 years of forensic accounting and litigation support experience including testimony as an expert witness. Mr. McGovern regularly consults with clients and their attorneys on economic damages, valuations, contract accounting, and cost recovery issues. Includes extensive experience with commercial economic damages stemming from business devastation, intellectual property infringement, fraud, breach of contract, and construction disputes as well as personal economic damages arising from injuries and employment disputes. Mr. McGovern also has extensive experience in the areas of federal contract accounting, termination settlements, and requests for equitable adjustment. He also serves as a commercial arbitrator for the American Arbitration Association.

**PROFESSIONAL  
HISTORY**

***MCGOVERN & GREENE LLP***

Founding Partner, 2003 to present

Responsible for the litigation support, economic damages, business valuation and contract accounting practices.

***ROME ASSOCIATES LLP***

Partner, 2000 to 2002

Responsible for the construction, government, and commercial contractor consulting practice.

***MCGOVERN & MCGOVERN, CPAs AND CONSULTANTS***

Partner, 1992 to 2000

Senior Accountant, 1987 to 1992

Responsible for the litigation support, contractor consulting, tax and small business practices.

***WASTE MANAGEMENT, INC.***

Division Controller, 1985-1987

**ACADEMIC  
CREDENTIALS**

***BACHELOR OF ARTS, ACCOUNTING***

Marquette University

Milwaukee, Wisconsin 1981-1985

**PROFESSIONAL  
CERTIFICATIONS**

***CERTIFIED PUBLIC ACCOUNTANT***

University of Illinois

Urbana, Illinois 1986

***LICENSED CERTIFIED PUBLIC ACCOUNTANT***

State of Illinois, License No. 065.019043

State of Nevada, License No. CPA-5682R

***CERTIFIED IN FINANCIAL FORENSICS***

American Institute of Certified Public Accountants

Durham, North Carolina 2008

***CERTIFIED VALUATION ANALYST***

National Association of Certified Valuation Analysts

Salt Lake City, Utah 2008

***CERTIFIED PATENT VALUATION ANALYST***

The Business Development Academy

Princeton, New Jersey 2016

**PROFESSIONAL  
AWARDS**

***NCMA FELLOW***

This award recognizes significant contributions to the field of contracting and to the NCMA

***NCMA NATIONAL ACHIEVEMENT AWARD FOR OUTSTANDING SERVICE AND COMMITMENT TO PROFESSIONAL EXCELLENCE, 1998***

***DELEGATION LEADER, 2000 PEOPLE TO PEOPLE AMBASSADOR PROGRAMS CONTRACT MANAGEMENT DELEGATION TO CHINA***

**PROFESSIONAL  
AFFILIATIONS**

***ASSOCIATION OF INTERNATIONAL CERTIFIED PROFESSIONAL ACCOUNTANTS***

***ILLINOIS CPA SOCIETY***

***NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS***

***LICENSING EXECUTIVES SOCIETY  
VALUATION & PRICING COMMITTEE***

***NATIONAL CONTRACT MANAGEMENT ASSOCIATION (NCMA)  
NATIONAL PRESIDENT 2000 – 2001***

***AMERICAN ARBITRATION ASSOCIATION  
COMMERCIAL ARBITRATOR***

***INTELLECTUAL PROPERTY OWNERS ASSOCIATION  
DAMAGES & INJUNCTIONS COMMITTEE***

***ATTORNEY AT LAW MAGAZINE – CHICAGO EDITION  
EXCLUSIVE CONTRIBUTING EDITOR***

***VILLAGE OF OAK LAWN  
TREASURER 2006 TO 2013***

**ADDRESSES  
& ARTICLES**

***UTILIZING EFFECTIVE WITNESS TESTIMONY IN DAMAGES MATTERS***  
ATTORNEY AT LAW MAGAZINE – CHICAGO EDITION SEP 2016

***CUMULATIVE IMPACT OF CHANGE ORDERS***  
ATTORNEY AT LAW MAGAZINE – CHICAGO EDITION JAN 2016

***ANTI-HUMAN TRAFFICKING: FINAL RULES***  
CONTRACT MANAGEMENT MAGAZINE, NOVEMBER 2015

***SETTLEMENT AGREEMENTS SUPPORT REASONABLE ROYALTY ANALYSIS***  
Attorney at Law Magazine – Chicago Edition, Premier 2014

***ASSESSING DAMAGES IN INTELLECTUAL PROPERTY CASES***  
Chicago Bar Association IP Committee, 2012

***FORENSIC ACCOUNTING***  
Chicago –Kent College of Law, 2011

***CONSTRUCTION FRAUD***  
Indiana CPA Society, 2008

**ADDRESSES  
& ARTICLES (CONT)**

***LOST PERSONAL EARNINGS***

Carolina Casualty Insurance Co., 2008

***CONSTRUCTION SERVICES – HOW TO MINIMIZE RISK***

National Indian Gaming Association, 2007

***ANALYZING AND PROVING CONSTRUCTION DAMAGES IN ILLINOIS  
LORMAN SEMINARS, 2005***

***MEASURING IMPACT DAMAGES***

AACE Spring Symposium, 2004

***PROTECTING INTELLECTUAL PROPERTY RIGHTS***

NCMA Commercial Contracting Conference, 2003

***TRANSFORMING CONTRACT TECHNIQUES – FINANCIAL ISSUES  
NCMA COMMERCIAL CONTRACTING CONFERENCE, 2001***

***REVENUE RECOGNITION FOR LONG-TERM CONTRACTS***

Contract Management Magazine, February 2002

***TERMINATIONS FOR CONVENIENCE OR BY DEFAULT***

Contract Management Magazine, April 1999

***SIGNIFICANT COST RECOVERY ISSUES IN TERMINATION  
FOR CONVENIENCE CASES***

Contract Management Magazine, April 1997

***FINANCIAL MANAGERS ESSENTIAL COGS IN THE CONTRACTING WHEEL***

Contract Management Magazine, August 1996

***EQUITABLY ADJUSTING PARTIALLY TERMINATED CONTRACTS  
CONTRACT MANAGEMENT MAGAZINE, JANUARY 1995***

**REPRESENTATIVE  
CONSULTING AND  
LITIGATION  
ENGAGEMENTS**

Forensic Accountant/Damages Expert for defendant in theft of trade secrets case involving package testing. Analyzed alleged losses, prepared rebuttal report and independent opinion of potential damages.

Forensic Accountant/Damages Expert for plaintiff in business interruption case. Analyzed and prepared expert report on damages stemming from the temporary shutdown of Plaintiff's manufacturing facility. Assisted with mediation.

Consultant to start-up biopharmaceutical company contracted with DHHS. Assisted with preparation of incurred cost proposals and advised client on government contract accounting requirements.

Consultant and expert witness for plaintiff in patent infringement cases involving patent pertaining to systems and methods for activating gift cards at the point of sale in retail stores. Prepared reasonable royalty analysis and testified as a damages expert in two trials.

**REPRESENTATIVE  
CONSULTING AND  
LITIGATION  
ENGAGEMENTS (CONT)**

Forensic Accountant/Damages Expert retained by counsel for plaintiff Neurosurgeon to value lost medical practice earnings. Analyzed historical earnings from medical practice and prepared report for mediation.

Forensic Accountant/Damages expert retained by counsel for plaintiff in international forestry and road building contract dispute. Prepared lost earning analysis for presentation in International Court of Arbitration.

Forensic accountant engaged by US Dept. of Justice to evaluate financial condition of a corporate target of a fraud investigation.

Consultant to major retailer on vendor fraud scheme involving excess billings. Provided audit assistance, analysis of records, and damage computations. Investigation resulted in significant recovery for the client.

Forensic Accountant/Damages Expert retained by Counsel for defendant Physician in suit alleging breach of contract to sell medical practice. Conducted analysis and prepared rebuttal of Plaintiff's Expert's damage opinion.

Consultant to billion dollar building controls and security systems contractor on major construction contract disputes since 1987. Regularly assist client with analysis of contract disputes, preparation of damage claims, and negotiations. Also, provide expert witness testimony.

Forensic accountant/damages expert retained by counsel for plaintiff in a trucking industry business interruption case. Prepared an analysis of economic losses and provided expert testimony at trial.

Consultant to Afghani Construction Company performing USACE contracts. Assisted with preparation and negotiation of REAs and termination settlement proposals and provided direct interface with government auditors and contract reps

Served as forensic accountant/damages expert regarding damages on numerous personal injury cases involving claims for lost earnings and business devastation.

Prepared and settled more than 200 terminations for convenience claims for Federal Contractors including manufacturers, construction contractors, and R&D companies. Proposals and settlements ranged from a few thousand to several million dollars and covered the spectrum of issues faced by contractors terminated for convenience.

Forensic accountant/damages expert retained by seller of protective sports apparel alleging patent infringement by a Fortune 100 company. Conducted an extensive analysis of the impact of the alleged infringement, prepared a report identifying lost profits and reasonable royalties due and testified at deposition.

**REPRESENTATIVE  
CONSULTING AND  
LITIGATION  
ENGAGEMENTS (CONT)**

Forensic accountant/valuation analysts retained by major subcontractor on DOD shipbuilding program. Conducted investigation of costs incurred and potential consequential damages stemming from improper termination of the subcontract. Prepared report to be used for settlement negotiations.

Forensic accountant/valuation analyst retained by counsel for plaintiff in shareholder dispute. Conducted analysis of available financial data, identified adjustment required due to improper accounting and questionable business practices and prepared estimate of value for the business entity.

Forensic accountant/damages expert retained by purchaser of a large business concern alleging that the purchaser had been fraudulently induced to purchase the business through material misrepresentations of the financial condition of the business including the condition of multiple commercial real estate developments. Examined records concerning the real estate developments and provided a report and expert witness testimony to the Court.

Forensic accountant/damages expert retained by manufacturer of high-tech weapons guiding device. Conducted thorough analysis of excess costs incurred due to program delays and defective specifications. Prepared claims and settlement proposal of \$70 million and assisted client's staff with responding to audit by DCAA.

Consultant and expert witness for plaintiff in trademark and trade dress infringement case. Prepared analysis of plaintiff's lost profits, price erosion, and cost of corrective actions. Also prepared an accounting of defendant's sales and incremental profits.

Consultant and expert witness for plaintiff in patent infringement case involving patent for handling waste water slurries. Prepared lost profits and reasonable royalty analysis and testified at deposition and trial.

Served as expert witness for a contractor on government contract accounting issues in a matter before the ASBCA.

Auditor and consultant for owner of national theater chain. Performed audit of incurred costs and billings on GMP contract for theater construction.

Consultant and expert witness for plaintiff in patent infringement case involving patents for high-tech medical research equipment. Prepared lost profits and reasonable royalty analysis.

Engaged by the Bureau of Indian Affairs to perform a forensic audit of financial activity on a government-funded school construction project. Audit revealed numerous instances of mismanagement of funds and resulted in the government recouping significant funds.

**REPRESENTATIVE  
CONSULTING AND  
LITIGATION  
ENGAGEMENTS (CONT)**

Consultant and expert witness for an international disaster recovery company, defending against an alleged breach of contract claim. Services include analysis of plaintiff's claims for under payment and lost profits.

Performed audit of contractor billings on multi-million dollar resort hotel and golf course construction project in New Mexico. Verified compliance with billing requirements and terms of GMP contract.

Consultant and expert witness for plaintiff service contractor in a breach of contract case against a municipal utility board. Calculated present value of profits lost due to alleged improper termination of contract.

Consultant and expert witness for plaintiff landlord seeking damages from a tenant for lost rental income. Calculated present value of lost income net of mitigation.

Consultant to national retail chain on licensee contract violation case. Investigation resulted in \$1+ million settlement and significant compliance changes.

Consultant to numerous construction contractors on contract damage claims including delay claims, defective specification claims, and constructive changes claims.

Consultant to law firm for defense of copyright infringement cases. Analyzed plaintiffs' damages and issued expert reports.

Consultant and forensic accountant retained by a large federal contractor to provide assistance with contract accounting, proposal pricing and claim preparation relating to a @ \$500M multi-year contract.

Consultant to auto parts manufacturer in theft of intellectual property case. Engagement identified in excess of \$2 million of economic damages. Prepared expert's report and testified at deposition and trial.

Consultant to major aircraft manufacturer on contract damages case against US Navy.

Consultant to law firm on copyright infringement case. Assisted attorneys with review of cost and accounting records. Prepared expert report on damages and testified at deposition.

Consultant to law firm on health care fraud Qui Tam case. Assisted attorneys with analysis of case, review of financial records, discovery requests, and interviews of potential witnesses.

Consultant to law firm on false statements and defective pricing Qui Tam case. Assisted attorneys with analysis of case review of accounting and inventory records, discovery requests, and drafting of deposition questions.

**REPRESENTATIVE  
CONSULTING AND  
LITIGATION  
ENGAGEMENTS (CONT)**

Consultant to environmental testing lab performing a multi-million dollar cost reimbursement type contract for the Environmental Protection Agency. Assist client with preparing and negotiating incurred cost proposals. Also, advise on contract management and compliance issues and the company's cost accounting system. Frequently act as the lead interface with government auditors and contracting officers.

Consultant to aircraft parts manufacturer on commercial contract damages case against major aircraft manufacturer. Prepared claim and negotiated settlement.

Consultant to aircraft parts manufacturer in contract damages case against prime contractor. Prepared damage analysis and provided expert testimony at deposition. Case settled before trial. Also, provided assistance by analyzing damages sought in counter claim.