

BROCK SARGENT CPA/ABV, CFE

Background & Experience

Mr. Sargent is a Manager with Rocky Mountain Advisory, LLC. He has experience working in all of Rocky Mountain Advisory's service lines, including business valuation, investigative accounting work, litigation support, and bankruptcy. Mr. Sargent is a Certified Public Accountant, Accredited in Business Valuation and is a Certified Fraud Examiner.



Employment History

May 2013 to Present	Rocky Mountain Advisory Salt Lake City, Utah
July 2012 to May 2013	Biofire Diagnostics Salt Lake City, Utah Accounting Internship
July 2011 to July 2012	Amazon Phoenix, Arizona Operations Manager

Education

Master of Accounting, 2013
University of Utah, Salt Lake City, UT

BS Accounting, 2011
Utah Valley University, Orem, UT

Professional Credentials

Certified Public Accountant (Utah), 2014
Certified Fraud Examiner, 2016
Accredited in Business Valuation, 2018

Professional Memberships

American Institute of Certified Public Accountants
Utah Association of Certified Public Accountants
Association of Certified Fraud Examiners

Professional Experience

Business Valuations

Assisted in the valuation of numerous business interests for estate tax reporting. These interests included businesses in a wide array of industries including agriculture, hospitality, emergency preparedness, and retail coffee shops. Prepared analyses of historical operations, developed costs of capital, prepared income, market, and asset approaches, and drafted valuation reports.

Assisted in the valuation of an ammunition manufacturer. Prepared analyses related to historical performance, industry expectations, cost of capital, and all valuation approaches.

Assisted in the fair value valuation of a bioscience company for financial reporting purposes.

Assisted in the calculation of value for a car dealer by preparing a discounted cash flow analysis.

Assisted in the calculation of a prospective synergistic value for the purposes of analyzing a potential acquisition.

Assisted in the valuation of a large supplement manufacturing company.

Assisted in the valuation of a minority interest holder in a youth counseling company for purposes of a potential buyout.

Bankruptcy and Receivership

Worked on team engaged as accountants to the debtor in a chapter 11 case of a company in the construction industry. Prepared liquidation analyses, financial models for plan of reorganization, debt amortization schedules, preference analyses, cash collateral budgets, monthly operating reports, and numerous claim analyses.

Prepared numerous analyses for an event hosting company in chapter 11 bankruptcy relating to profitability, projections, breakeven, debt service, and potential claims against the estate. Also prepared monthly operating reports.

Prepared analysis of potential preferences in chapter 7 case of an individual.

As part of team engaged as accountants to the debtor in a chapter 11 case of a real estate developer, prepared liquidation analyses and financial models for plan of reorganization. Also prepared monthly operating reports and cash collateral budgets.

As part of a receivership, worked on team that analyzed millions of cash transactions across 200 plus entities. This analysis helped produce accurate

claim calculations for hundreds of investors.

Assisted in the analysis and preparation of an expert report in a receivership matter detailing the personal use of company assets for various different ownership parties including cash payments, credit card charges, vehicle use, unpaid loans, corporate opportunities, and other areas.

Worked on team that prepared an investigation of a business owner in a receivership matter that involved analysis of cash transactions, payments to certain vendors, credit card charges, transfers of assets, and the financial performance of the company.

Litigation

Assisted in the preparation of expert reports which opined on solvency and valuation.

Helped prepare investigation and valuation of an electrical contractor business involved in a divorce dispute.

Involved in the preparation of an expert report opining on the accounting methods used by a company, the personal use of company assets, and the fair value of a dissenting shareholder's minority interest.

Assisted in the calculation of economic damages for a case involving a direct selling company.

Involved in the analysis and preparation of an expert report rebutting the valuation calculations preparing by the defendants' expert in a case involving the transferring of equity interests in satisfaction of a judgment.

Assisted with the preparation of an analysis and rebuttal to an opposing expert report relating to bifurcation of marital assets.

Worked on team that developed expert report relating to economic damages, solvency, and valuation in a legal malpractice case.

Assisted in the preparation of expert report opining on economic damages and rebutting calculations by opposing expert in a matter involving royalty payments.

Involved in the preparation of analyses and expert report rebutting the plaintiff's expert's opinion on lost profits in a dispute involving trade secrets.

Helped prepare calculation of total economic damages in liability case.

- Investigations**
- Worked on investigation of a software development company's CEO alleged to have been misappropriating company assets via personal payments on CEO's behalf, company paid personal travel, and personal use of company credit cards.
 - Assisted in the investigation of alleged investment fraud. Prepared analyses of cash deposits and withdrawals, personal expenditures, and investment performance.
 - Assisted in the investigation of the officers of a quasi-governmental organization accused of personal use of organization credit cards, misappropriation of cash, and other allegations.
 - Helped prepared investigation of disputing business partners to determine personal spending and personal use of business assets by each party.
 - Assisted in the investigation of a billing dispute between a mining company and a general contractor.
 - Helped with investigation of the management of a company which operated car washes.
 - Worked with county law enforcement to prepare an investigation of an individual accused of misappropriating company assets by his business partners.
 - Worked with state law enforcement officials to prepare investigations and analyses relating to various different frauds and thefts.

References

Available upon request

Contact Brock Sargent at:

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