

Valuing the Matter

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Whether navigating a contested divorce, litigating lost profits, or advising a client through a business transaction, the numbers behind the matter are never simple. This three-part series, Valuing the Matter, is designed to give Oregon legal professionals a working knowledge of business valuation, forensic accounting, and economic damages—the methodologies, the standards, and the practical considerations that affect how experts reach their conclusions and how those conclusions hold up under scrutiny.

Register for all three seminars and save \$50.

- **Business Valuation 101: How Experts Determine What a Business Is Worth**
Thursday, July 23, 2026
BV26 / MCLE ID # 134527
- **Financial Forensics in Litigation: Income, Assets, and Following the Money**
Thursday, July 30, 2026
FF26 / MCLE ID #: 134528
- **Economic Damages: Measuring Financial Harm in Litigation**
Thursday, August 6, 2026
ED26 / MCLE ID #: 134529

Various Dates in July and August

Noon–1 p.m. PDT

Live Webcasts

Total CLE credits: 3 General

MCLE ID #: See below for individual ID #'s

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cle@osbar.org

Valuing the Matter

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Schedule

Thursday, July 23

Noon–1 p.m.

CLE Credits: 1 General

Noon Business Valuation 101: How Experts Determine What a Business Is Worth

Business valuations arise in a wide range of matters—from buy-sell disputes to estate planning to shareholder litigation—yet the mechanics behind an expert's conclusion are rarely explained in plain terms. This foundational session demystifies the valuation process, the standards that govern it, and the most common methodologies experts use. Presentation take-aways include:

- Learning the three primary approaches to business valuation (income, market, and asset-based) and when each is appropriate.
- Understanding the concept of standard of value (fair market value, fair value, investment value) and why the applicable standard matters to a legal matter.
- Recognizing the professional standards governing valuation analysts, including the AICPA Statement on Standards for Valuation Services (VS Section 100).
- Developing and asking more effective questions when reviewing or challenging an opposing expert's valuation report.

Megan Ramey, CPA, ABV, CFF, Principal, Cogence Group, Portland

Chandler Hiller, CPA, ABV, Analyst, Cogence Group, Portland

Rosita Gutierrez, CPA, Analyst, Cogence Group, Portland

1:00 Adjourn

Thursday, July 30

Noon–1 p.m.

CLE Credits: 1 General

Noon Financial Forensics in Litigation: Income, Assets, and Following the Money

Forensic accounting is one of the most versatile tools available to litigators yet it is frequently underutilized or engaged too late. Whether the matter involves a domestic relations case, a business dispute, a guardianship or conservatorship, or a damages claim, forensic accountants can help legal professionals find, understand, and present financial evidence. Examine the core tools and techniques forensic accountants use in litigation and how attorneys can deploy them effectively. Other key aspects of this presentation include:

- Understanding how forensic accountants analyze financial records to identify discrepancies, irregularities, and patterns that are relevant to disputed matters.
- Identifying key financial documents needed in litigation and what each reveals about a party's financial position.
- Learning how forensic accountants trace assets, follow the movement of funds, and quantify financial harm.
- Knowing when and how to engage a forensic accountant to strengthen discovery, deposition preparation, and trial strategy.

Megan Ramey, CPA, ABV, CFF, Principal, Cogence Group, Portland

Chandler Hiller, CPA, ABV, Analyst, Cogence Group, Portland

Rosita Gutierrez, CPA, Analyst, Cogence Group, Portland

1 p.m. Adjourn

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Schedule Continued

Thursday, August 6

Noon–1 p.m.

CLE Credits: 1 General

Noon Economic Damages: Measuring Financial Harm in Litigation

Economic damages quantification sits at the intersection of accounting, finance, and legal theory. Whether the matter involves lost profits, lost earnings capacity, breach of contract, or business interruption, the damages expert's methodology must be both technically sound and legally defensible. This session walks through the frameworks damages experts use, the questions attorneys should be asking, and the most common methodological disputes that arise at trial. This session will cover:

- Distinguishing among the major categories of economic damages: lost profits, lost business value, lost earnings capacity, and unjust enrichment.
- The foundational concepts underlying damages models—but-for scenarios, causation, foreseeability, and the reasonable certainty standard.
- The role of mitigation in a damages analysis and how it affects the expert's conclusion.
- Evaluating prejudgment interest methodologies and applicable Oregon statutory frameworks.
- Identifying the most common vulnerabilities in a damages expert's report and developing targeted deposition and cross-examination strategies.

Megan Ramey, CPA, ABV, CFF, Principal, Cogence Group, Portland

Chandler Hiller, CPA, ABV, Analyst, Cogence Group, Portland

Rosita Gutierrez, CPA, Analyst, Cogence Group, Portland

1:00 Adjourn

General Information

Cancellations: Cancellation requests must be received at least 72 hours prior to the date of the seminar to qualify for a refund. Refunds are subject to a \$25 cancellation fee. To cancel, please call the OSB CLE Service Center at (503) 431-6413 or (800) 452-8260, ext. 413.

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About the Presenters:



**Megan Ramey, CPA, ABV, CFF,
Cogence Group, Portland**

Megan is a CPA licensed in Oregon, Accredited in Business Valuation (ABV), Certified in Financial Forensics (CFF) and a principal with the Cogence Group. Before joining the Cogence

Group in 2019, she was an Assurance Auditor at PricewaterhouseCoopers LLP in Portland. Megan graduated Cum Laude from the University of Oregon with a Bachelor of Science in Accounting.



**Rosita Gutierrez, CPA, Analyst,
Cogence Group, Portland**

Rosita is a licensed CPA and is a member of the Oregon Society of Certified Public Accountants. Before joining Cogence Group, Rosita spent two years at PwC (Pricewaterhouse Coopers) serving clients in retail

and consumer industries, two years in Financial Reporting at NW Natural, and two years in Corporate Accounting at Portland General Electric. Rosita holds a Bachelor's Degree in Accounting from Oregon State University and a Master's Degree in Accounting from the University of Oregon.



**Chandler Hiller, CPA, ABV,
Analyst, Cogence Group, Portland**

Chandler is a licensed CPA in Oregon and is Accredited in Business Valuation (ABV). Prior to the Cogence Group, Chandler was an Assurance Auditor at Moss Adams LLP in Portland for three

years. Chandler graduated from Oregon State University with a Bachelor of Science in Accounting.