



Corporate Restructuring

Litigation Support

Business Valuation

Case Management
Services

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Josephine Giordano

MBA, CPA/ABV, CVA, CBA, CFE, CFF, ASA, CDBV

Director

DIRECT LINE
602-424-7004

EMAIL
jgiordano@sierracgllc.com

CERTIFICATIONS

Certified Public Accountant (CPA), State of Arizona

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

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

Certified Business Appraiser (CBA), Institute of Business Appraisers

Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners

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

Accredited Senior Appraiser (ASA), American Society of Appraisers

Certified in Distressed Business Valuation (CDBV)

PROFESSIONAL AFFILIATIONS

Arizona Society of Certified Public Accountants (ASCPA)

American Institute of Certified Public Accountants (AICPA)

National Association of Certified Valuation Analysts (NACVA)

The Institute of Business Appraisers (IBA)

Association of Certified Fraud Examiners (ACFE)

American Society of Appraisers (ASA)

Association of Insolvency & Restructuring Advisors (AIRA)

Turnaround Management Association (TMA)

EDUCATION

M.B.A., Corporate Finance and Investments, Adelphi University, New York

B.B.A., Accounting, Hofstra University, New York

BACKGROUND

Josephine Giordano is a Director with Sierra Consulting Group. Ms. Giordano's professional experience includes over 25 years of combined experience in the areas of internal audit, fraud investigations, public accounting/tax, litigation support, business valuations, and turnaround consulting. She has provided services for a diversified client base throughout the U.S.

Ms. Giordano has served as an Investigative Reviewer for the Arizona Board of Accountancy and has been appointed as an Investigator for the Arizona Department of Financial Institutions to perform investigative and forensic services. She is also a court-approved volunteer mediator with the Justice Court Volunteer Mediation Program.

Ms. Giordano has assisted in mediations and arbitrations, provided expert witness testimony, and assisted attorneys in preparation for and during deposition and trial. Cases in which Ms. Giordano has testified are listed below:

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DATE	CASE	TESTIMONY
September 2006	<i>Joseph R. Stotts Construction v. Troon Vista, LLC</i>	Deposition
January 2007	<i>Joseph R. Stotts Construction v. Troon Vista, LLC</i>	Trial
April 2007	<i>Tamsyn L. Haydon v. Ellen Garner</i>	Hearing-Court-appointed Master Accountant
July 2007	<i>SDA, Inc. v. Horizon Ridge Medical Plaza, LLC and Carlos Huerta, et al. v. Horizon Ridge Medical Plaza, LLC</i>	Deposition
April 2008	<i>Kent & Wittekind, P.C. v. Kimberly Ann Kent and Gregg Terry Kent</i>	Deposition
April 2009	<i>Dexter Distributing Corporation, et al, Debtors</i>	Deposition and Trial
April 2009	<i>Z.E. Holdings, LLC/CommercialOne X, LLC v. Fidelity National Title Agency of Pinal County, Inc., et al</i>	Hearing
June 2009	<i>GSC Holdings, L.L.C., Debtors</i>	Hearing

EMPLOYMENT HISTORY

Sierra Consulting Group – 2005 to present
Spinelli Corporation – 2004 to 2005
White Giordano & Associates – 1999 to 2004
American Express Tax and Business Services – 1997 to 1999
Peter Maniscalco, CPA – 1994 to 1997
Apple Bank for Savings – 1988 to 1994
Citibank, N.A. – 1985 to 1988
Long Island Trust Co. – 1983 to 1985

PUBLICATIONS

“Are You Meeting the Adequate Disclosure Requirements for FLP Valuation Reports?”
Perspectives, Arizona Women Lawyers Association, July 2001
“What Drives the Value of Your Business,” *Arizona Women’s News*, July 2001

PRESENTATIONS

Expert Witness Panel, Turnaround Management Association, May 2009
State Bar of Nevada, “Financial Issues for Lawyers,” April 2008
Northern Nevada Bankruptcy Bar Association, “Overview of Business Valuations,” April
2008
Nineteenth Annual Treasury and Payments Expo, “Occupational Fraud and Abuse,”
September 2004
American Women’s Society of Certified Public Accountants National Conference, “FASB
#141 and #142: Valuing Goodwill and Intangible Assets,” June 2002
Small Business Administration, Southwest District, “SBA Standards: Business Appraisals
and SBA Lending Policies,” April 2002
American Society of Women Accountants, “Business Valuations: A Value-Added Service
for Your Clients,” June 2001
National Network of Estate Planning Attorneys, “Structuring the FLP/FLLC Agreement to
Maximize Discounts,” May 2001
Southern Nevada Women Attorneys Association, “Discussion of Business Valuations,”
March 2001