

Amber Brower Mortensen, CFE



Amber Brower Mortensen is an Associate with Sage Forensic Accounting, a consulting firm that offers specialized services in the areas of forensic or investigative accounting, economic damage analysis, and business valuation. Ms. Mortensen provides assistance in many aspects of both litigious and non-litigious engagements. This assistance has historically ranged from participating in complex commercial damage calculations to conducting fundamental research in business appraisals. Ms. Mortensen's professional experience is summarized below.

Business Valuation

- Calculated the value of closely held companies for purposes of gift and estate tax planning, management decision making, and divorce settlement.
- Assisted with the valuation of a therapeutic school/residential treatment center.
- Assisted with the valuation of a livestock operation during a case involving allegations of estate mismanagement.

Forensic/Investigative Accounting

- Performed investigative accounting services relative to the valuation and tracing of marital assets in divorce cases.
- Assisted with reconstructing accounting records for the investigation of an alleged Ponzi scheme.
- Performed analyses of monthly cash flows for use in a divorce settlement.
- Reconstructed casino financial statements from source documents so as to resolve ambiguities in financial summaries.

Economic Loss Calculation

- Assisted plaintiff and defendant attorneys with analyses of various business interruption claims including lost profits and diminution in business value.

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- Assessed economic damages due to an alleged delay in the closing and funding of real estate transactions.
- Reconstructed bank records for a large privately-owned business amid allegations of contractor misappropriation.
- Calculated damages due to an alleged breach of contract between a network marketing company and one of its distributors.

Sample Industry Experience

Automotive	Lawn Care	Retail Food/Grocery
Casino	Livestock	Textiles
Fitness Equipment	Real Estate	Tooth Whitening
Forestry	Residential Treatment Center	Transportation

Educational Qualifications

Ms. Mortensen earned a Bachelor of Science degree in Accounting from the University of Utah.

Professional Certifications

- Certified Fraud Examiner by the Association of Certified Fraud Examiners