

CURRICULUM VITA

Patrice L. Sebastian, MBA, CPA, CVA, CFE

PROFESSIONAL AFFILIATION:

WebsterRogers LLP
Certified Public Accountant and Consultants
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PROFESSIONAL EXPERIENCE

Nine Years of Accounting Experience

1993 – 1995 Gamble, Givens & Moody, CPAs, Summerville, SC (staff accountant)
1995 – 1997 Staff Relief, Inc., Charleston, SC (assistant controller)
1997 – 1999 Carolina Glass Contractors, Inc., North Charleston, SC (controller)
1999 – 2000 The Esab Group, Inc., Florence, SC (staff accountant, tax & treasury)
2000 – 2002 WebsterRogers LLP, Sumter, SC (senior)
2002 – Present WebsterRogers LLP, Sumter, SC (manager)

Other: Seven Years of Paralegal Experience

CERTIFICATIONS

CPA, passed exam 1994, licensed 1996, South Carolina License No. 04965
Certified Valuation Analyst (CVA), January 2001
Master of Business Administration (MBA), December 2002

In Progress

Certified Forensic Financial Analyst (CFFA)
Certified Fraud Examiner (CFE)

MEMBERSHIPS

American Institute of Certified Public Accountants
South Carolina Association of Certified Public Accountants
National Association of Certified Valuation Analysts
Association of Certified Fraud Examiners
The Honor Society of Phi Kappa Phi

EDUCATION AND SPECIALIZED TRAINING

1986–1989 Broward Community College, Fort Lauderdale, Florida
Major: Legal Assisting
Honors: Dean's List all semesters

1992–1994 College of Charleston, Charleston, South Carolina
Double Major: Accounting and Business Administration
Honors: Magna Cum Laude

1999–2002 Francis Marion University, Florence, South Carolina
Graduate Program: MBA

August 2000 National Association of Certified Valuation Analysts
Business Valuations, Fundamentals, Techniques and Theories

Using Market Data

Valuation Discounts and Premiums
Being Effective in Litigation Support
Being Effective in Expert Testimony

August 2001 National Association of Certified Valuation Analysts

Forensic Institute, Week One
Economic Theory and Modeling
Statistical Analysis
Commercial Damages–Legal Theory and Case Law
Calculating Personal Losses
Calculating Business Losses

May 2002 Association of Certified Fraud Examiners
Professional Interviewing Skills and Statement Analysis

May 2002 AICPA/AAML National Conference on Divorce

Making the Most of the Experts: From Case Filing to Mediation
Hidden/Unreported Income and Tax Fraud
Effective Deposition versus Trial Testimony
Making Your Case and Surviving Cross Exam
Stock Option Valuation and Distribution Issues
Early Stage Company Valuation
Valuation: Pressing Problems and Savvy Solutions
When You're on the Outside Looking In
Sample Daubert Prove Up
Update–Valuation Adjustments
Lack of Information When Dealing with the Non-Business Owner Spouse
Tax Returns & Financial Statements as Discovery Tools
Helping Judge and Jury Understand Valuation Testimony
Use of Technology in Complex Matrimonial Litigation
Top Hats, Handshakes & Handcuffs (Part 2)

APPLICATIONS OF KNOWLEDGE

Marital Litigation

- Assisting clients with preparation of their Financial Declarations, including analysis of litigants' income and expenses and, where necessary, performing financial analysis to determine the marital unit's standard of living.
- Financial counseling of non-monied spouses to assist them with adjusting to life after separation.
- Assisting clients with financial record-keeping to support the Financial Declaration.
- Providing assistance with discovery requests and responses.
- Preparation of financial and valuation questions for opposing parties and expert witnesses.
- Preparation of the Marital Asset Addendum, including, where necessary, forensic investigative accounting to identify and quantify all assets and economic benefits available to the parties. Patrice's schedules have been accepted by opposing experts and attorneys for settlement negotiations in numerous cases because of their accuracy and full disclosure.
- Application of forensic investigative accounting techniques for identification and documentation of hidden assets, underreported income, and overstated expenses.
- Assisting with the determination of marital vs. non-marital characteristics of property.
- Valuations of business entities in accordance with the Uniform Standards of Professional Appraisal Practice (USPAP) and with NACVA's standards for conducting and reporting on business valuations (including promulgations by the Internal Revenue Service Ruling 59-60, 65-192, 65-193, 69-609, et al., and by the South Carolina Supreme Court in relevant decisions.
- Valuations of pension and profit-sharing interests in both governmental and non-governmental plans.
- Identifying and documenting income available for support;
- Computations of after-tax income at varying levels of support, giving consideration to each litigant's tax position at each level of support.
- Financial analysis related to matters of contribution, alimony, and property division.
- Preparation of affidavits, exhibits, and reports for submission to the Court.

Valuations

Franchise Restaurants
Family Limited Partnerships

Construction Companies
Retail Hardware
Retail and Wholesale Business Machines
Veterinary Practices
Manufacturing
Theatre
Physical Therapy Practice