



## Curriculum Vitae



### Jacqueline Childress, CPA, CFE

Jacqueline Childress is a co-founder and managing director with J Childress, LLC, which provides litigation support, fraud and forensic accounting and corporate accounting consulting services. Ms. Childress has 14 years of experience in public and industry accounting. Ms. Childress' experience includes audit services, financial accounting, fraud investigations and other forensic services. She has extensive experience in financial statement fraud investigations. Ms. Childress has also conducted and assisted in a variety of cases relating to computer evidence recovery and analysis. Ms. Childress has been extensively involved in assisting organizations in addressing Sarbanes-Oxley issues.

#### Selected Forensic and Accounting Experience

- A publicly traded entity had reconciliation issues related to inter-company accounts. Mrs. Childress identified a number of transactions that had been recorded incorrectly resulting in a restatement.
- A public traded entity was sanctioned by the Department of Justice. The entity disputed the substance of its financial statements based on the validity of inter-company transactions.
- A multi-national telecom company received allegations regarding improper revenue recognition and improper capitalization of expenses. Ms. Childress was part of the investigative audit team that restated the financial statements. At the time, the result was the largest bankruptcy in history.
- A not-for-profit organization was suspected of mishandling governmental funds. Ms. Childress was part of a team that traced the flow of funds. After identifying numerous fraudulent transactions, it was determined the President of the not-for-profit organization was actually purchasing assets for personal use. The team also identified many recoverable assets. Authorities are in the process of taking the appropriate criminal and civil actions.

- A pump manufacturer was a party in antitrust litigation. Mrs. Childress assisted by reviewing and analyzing industry reports, performing analysis of financial statements, and review industry impact due to the merger. The litigation settled out of court.
- A major financial institution was suspected of helping a company set up fraudulent transactions. Ms. Childress was part of a cross-disciplined team to determine the impact of the transactions and the possible damages. The litigation settled out of court.
- A real estate developer suspected an employee of time sheet expense fraud. Numerous questionable expenses were identified and reported to the client.

## Education

BBA Accounting, New Mexico State University

## Credentials and Professional Associations

- Certified Public Accountant (CPA)
- Certified Fraud Examiner (CFE)
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- The Collaborative Law Institute of Texas
- Denton County Collaborative Professionals