Preface

I’m a family law attorney. That’s what I do, and it’s a great way to earn a living. But first I was an accountant. The inspiration for that initial career choice was my dad, who was a certified public accountant (CPA). He was smart, stern, well respected, and reserved about almost everything except Tennessee football. He was proud of me when I passed the CPA exam. Too soon thereafter, he passed away.

I was in law school at the time, pursuing what was destined to become my love and my vocation—the practice of family law. After getting my juris doctor and practicing for a few years, I began to realize how useful my background as a CPA was in the practice of family law. I began to see how family law, forensic accounting, and business valuation were intertwined. As a result, I began a journey to learn everything I could about the interaction among these three disciplines. And as I attended many national and regional accounting conferences and seminars, I felt closer to my dad. He had loved being a CPA, and I, in turn, loved learning how his chosen path in life added depth and dimension to mine.

During the journey, I listened to, met with, and co-presented with many of the nation’s leading forensic accountants and business valuation experts. Experiencing the collegiality among these industry leaders has been a lucky break for me. Many have helped me with this book in different ways.

The Forensic Accounting Deskbook was written for both the experienced and the less experienced family law practitioner. For the more experienced, this book connects the dots and fills gaps among the interrelated topics of subpoena practice, accounting concepts, depositions, reports, methodology, financial statements, tax returns, and testimony. For the less experienced family law practitioner, this book provides a very basic introduction to core divorce concepts, such as asset identification, classification and valuation, income determination, and expenses. It provides a step-by-step explanation of very basic how-to
mechanics and explores higher-level strategic concerns appropriate for high-asset and high-conflict cases. This book is intended to be useful to the solo practitioner, the partner in both the small and the large firm, the associate who needs a primer for her own edification, and the associate assigned to read the book for the benefit of the partner to whom she reports.

Forensic accounting is a majestic enterprise, very much worthy of the efforts of the smart, dedicated, and hard-working professionals who practice it. Those professionals help family lawyers win cases. In doing so, forensic accountants help clients keep money that might otherwise be taken from them by a difficult and confusing divorce process. If this book helps one lawyer work with one forensic accountant to prove one nefarious spouse is hiding, dissipating, or fraudulently conveying assets, all the work will have been worth it. Dad would be proud.

Miles Mason, Sr., JD, CPA