

JOSEPH S. BARBAGALLO, CPA, CFF, CVA, CFD, CFS, CFE,  
CFI, ABV, FCPA, CGMA, MAFF

CURRICULUM VITAE

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**Business:**

Shareholder  
Barbagallo & Associates, P.C.  
85 South Main Street  
Yardley, PA 19067

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Philadelphia, PA 19103

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Valuation and Forensic Services Group

**Education:**

B.S in Commerce (accounting major) Rider University, 1973  
Graduate Taxation Courses Temple University  
Continuing Professional Education  
Curriculum courses to obtain CVA, CFD, CFE, CFI, ABV, FCPA, and MAFF

**CPA Certification:**

Commonwealth of Pennsylvania Certificate Number CA-012179-R  
State of New Jersey Certificate Number CC-00737800

**Professional Associations:**

American Institute of Certified Public Accountants  
New Jersey Society of Certified Public Accountants  
Pennsylvania Institute of Certified Public Accountants  
National Association of Certified Valuators and Analysts  
Association of Certified Fraud Examiners  
Association of Certified Fraud Specialists  
Association of Forensic Certified Public Accountants  
Bucks County Collaborative Law Group  
International Association of Collaborative Professionals  
Collaborative Law Affiliates of Southeastern PA  
Global Collaborative Law Council

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**Prior Professional Positions:**

2010-2012 Partner- Citrin Cooperman, LLP  
2003-2010 Partner- Marcum, LLP (previously Margolis & Company, P.C.)  
1976-2003 Managing Shareholder, Barbagallo and Company, P.C.  
1973-1976 Deloitte & Touche  
1972-1973 Management Consultant, Joseph Parsetta and Associates

**Other Affiliations:**

Family Services Associations of Bucks County (1999-2008)  
Crossroads Prison Ministry (1993-2013)  
American Red Cross - Bucks County Chapter (1994-1995)  
March of Dimes- Bucks County Chapter (1992-1996)  
Newtown Township Traffic Impact Fee Committee Member (1999-2003)  
Joint Downtown Newtown Corporation, Organization Committee Member (2001- 2006)  
New Life Christian Church, Treasurer (1994-2015)  
Air Lifeline/Angel Flights, Volunteer Pilot (1994-2002)  
Home Builders Assn of Bucks/Montgomery Counties Committee Member (2003-2006)  
Newtown Exchange Club- Board of Directors and Past President (2003-2009)  
Attorney at Law Magazine, Contributing Editor – Forensic Accounting

**Publications and Presentations:**

July 2004, The Legal Write, "Considerations Regarding Written Expert Reports"  
October 2008, The Legal Write (A publication of Margolis & Company, P.C.),  
"Timely Reminders on Expert Reports and Testimony"  
January 2009, The Legal Write, "The Lost and Found of Embezzled Funds"  
April 2009, The Legal Write, "The Use of Forensic Accounting in Investigating and  
Valuing Professional Practices"  
October 2009, The Legal Write, "Is That the Truth"  
February 2011, Northeast Chapter of Certified Forensic Interviewers, Presentation,  
"Forensic Accounting and Corporate Fraud"  
April 2011, Spector Gaden Rosen Law Firm, Presentation, "Forensic Accounting in  
Litigation"  
June 2011, Legal Intelligencer, blog article, "Legal Proceedings and Written Reports"  
September 2011, Legal Intelligencer, blog article, "The Use of Experts in  
Commercial Litigation"  
November 2011, Legal Intelligencer, blog article, "Written Expert Reports- Retaining Counsel  
Assistance and Proofreading"  
June 2012, Technology Insight Conference, Presentation, "Forensic Accounting and Use of  
Technology to Uncover Fraud."  
October 2013, Attorney At Law Magazine, article, "Considerations Regarding Written Expert's  
Reports."

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October 2013, Spector Gaden Rosen Law Firm, Presentation, "Forensic Accounting And Corporate Fraud."

January 2014, Attorney At Law Magazine, article, "Working With Forensic Accountants."

August 2014, Pennsylvania State Association of Township Supervisors, Presentation, "Protecting Your Municipality From Fraud."

February 2016, Greater Newtown Exchange Club, Presentation, "Fraud & Forensic Accounting."

February 2016, Bucks County Estate Planning Council, Presentation, "Forensic Accounting and Business Valuation."

May 2018, Pennsylvania Bar Institute, Collaborative Law Committee Peace Institute, Presentation On Business Valuations In Collaborative Divorce Proceedings.

May 2019, Government Finance Officers Association of Pennsylvania, Presentation, "Preventing Employee Theft and Embezzlement."

October 2019, Philadelphia Bar Association, Presentation on Forensic Accounting and Business Valuation.

August 2020, Pennsylvania State Association of Township Supervisors, Presentation, "Ten Key Anti-Fraud Controls To Protect Your Township."

#### **Testimony Given:**

April 2008, Unlimited Eyewear V. Joseph Glassman, PA Court of Common Pleas - Bucks County, Regarding Fraud

May 2008, Protec V. Lauria et. Al, Superior Court of New Jersey- Camden Division, Regarding Fraud and Improper Disclosure

July 2008, Giannaula V. Giannaula, PA Court of Common Pleas- Bucks County, Master's Hearing, Testimony Related to Forensic Accounting and Valuation of Phantom Stock Converted to Public Company Shares

January 2009, Wilson V. Wilson and Delta Products Inc., PA. Court of Common Pleas- Bucks County P A Master's Hearing

April 2009, Wilson V Wilson and Delta Products Inc., PA Court of Common Pleas- Bucks County PA., Testimony Regarding Valuation of Business and Allegation of Collusion to Set Value

January 2009, Goulazian V. Goulazian, PA Court of Common Pleas- Bucks County, Masters Hearing, Testimony Regarding Business Valuation

April 2009, Goulazian V. Goulazian, PA Court of Common Pleas- Bucks County, PA. Court, Testimony Regarding Valuation of Business

January 2009, Leonard et. Al V. Vanshaik, PA Court of Common Pleas- Bucks County PA., Testimony Regarding Fraud Case

April 2010, Leonard et. Al V. Vanshaik, PA Court of Common Pleas- Bucks County PA., Continued Testimony Regarding Fraud Case

January 2011, Brobst V. Brobst, PA Court of Common Pleas- Bucks County, Testimony Regarding Business Valuation

July 2011, AFSCME, V. Tullytown Borough, Testimony in Arbitration Hearing Regarding Dismissal of an Employee

January 2012, Middletown Township, Bucks County, PA. V. Middletown Police Union, Testimony Regarding Township Finances and Negotiations of Police Contract

March 2012, Middletown Township, Bucks County, PA. V. Middletown Township Police Union, Contract Testimony Regarding Township Finances and Negotiations of Police Contract

May 2012, Grill V. Aversa & Sage Corp, United States District Court- Middle District of Pennsylvania, Testimony Regarding Forensic Accounting

October 2012, Ftaiha V. Mezrow, Chester County, PA, Testimony at Arbitration Hearing Regarding Contract Dispute

October 2012, Ftaiha V. Mezrow, Chester County, PA, Continued Testimony at Arbitration Hearing Regarding Contract Dispute

October 2012, Grill V. Aversa and Sage Corp, United States District Court- Middle District of Pennsylvania, Testimony Regarding Forensic Accounting Procedures and Findings

June 2013, Maser Consulting V. Jerald Development et. al V. Heilbrunn et. al, Superior Court of New Jersey, Monmouth County, Testimony at Deposition Regarding Forensic Accounting and Damage Calculation Rebuttal Related to Real Estate Development Project

April 2015, Arnone V. Arnone, Superior Court of New Jersey, Chancery Division-Family Part, Mercer County, Appearance Only for E.S.P. Assistance with Negotiating Settlement

April 2015, The Solid Wood Cabinet Company LLC V. Partners Home Supply LLC et.al, United States District Court-Eastern District of Pennsylvania, Testimony at Deposition Regarding Economic Damages and Business Valuation

October 2015, Robbins V. Robbins, Superior Court of New Jersey, Chancery Division-Family Part, Burlington County, Mediation

October 2016, Kraft V. Kraft, Court of Common Pleas, Montgomery County, PA, Testimony Regarding Forensic Accounting Determination of Income

October 2016, Zelikovich V. Zelikovich, Court of Common Pleas, Bucks County, PA, Family Division, Testimony Regarding Forensic Accounting Determination of Income

January 2017, Zelikovich V. Zelikovich, Court of Common Pleas, Bucks County, PA, Family Division, Testimony Regarding Forensic Accounting Determination of Income

February 2017, Kraft V. Kraft, Court of Common Pleas, Montgomery County, PA, Testimony Regarding Forensic Accounting Determination of Income

May 2017, Rashmi Sharma V. Ashok Kumar, Court of Common Pleas, Bucks County, PA, Testimony Regarding Forensic Accounting Determination of Income

June 2018, Campion V. Campion, Court of Common Pleas, Bucks County, PA, Master's Hearing Settlement Conference, Appearance and Discussion of Income Available for Support

July 2018, McFadden V. McFadden, Court of Common Pleas, Bucks County, PA, Family Division, Testimony Regarding Forensic Accounting Determination of Income

August 2018, Kraft V. Kraft, Court of Common Pleas, Montgomery County, PA, Settlement Conference, (Record Only Testimony).

September 2018, Karpaska V. Karpaska, Court of Common Pleas, Philadelphia County, PA, Testimony at Arbitration Hearing Regarding Determination of Income and Equitable Distribution

May 2019, Zelikovich V. Zelikovich, Court of Common Pleas, Bucks County, PA, Master's Hearing Regarding Income Determination and Business Valuations.

June 2019, Bradley V. Brown, Court of Common Pleas, Berks County, PA, Master's Hearing Regarding Forensic Accounting and Determination of Income.

January 2020, Court of Common Pleas, Bucks County, PA, Lower Bucks County Joint Municipal Authority V. P. Koszarek, Testimony Regarding Forensic Accounting and Misuse of Funds.

July 2020, Court of Common Pleas, Bucks, County, PA, Plugaru V. Plugaru, Testimony Regarding Business Valuation and Income Available for Support.

August 2020, Court of Common Pleas, Bucks County, PA, Plugaru V. Plugaru, Testimony Regarding Income Available for Support.

January 2021, Myers V. Myers, Court of Common Pleas, Bucks County, PA, Master's Hearing Regarding Business Valuation.

February 2021, Brown V. Brown, Court of Common Pleas, Montgomery County, PA, Master's Hearing Regarding Net Income Available for Support.

March 2021, Falkowski V. Falkowski, Court of Common Pleas, Bucks County, PA, Master's Hearing Regarding Net Income Available for Support.

March 2021, Kraft V. Kraft, Court of Common Pleas, Montgomery County, PA, Arbitration Hearing Regarding Business Valuation.

March 2021, Kraft V. Kraft, Court of Common Pleas, Montgomery County, PA, Arbitration Hearing Regarding Net Income Available for Support.

April 2021, Weinberg V. Aparri, Superior Court of New Jersey, Mercer County, NJ, Testimony Regarding Forensic Accounting And Business Valuation.

May 2021, Weinberg V. Aparri, Superior Court of New Jersey, Mercer County, NJ, Testimony Regarding Forensic Accounting And Business Valuation.

July 2021, Falkowski V. Falkowski, Court of Common Pleas, Bucks County, PA, Testimony Regarding Net Income Available for Support.

August 2021, Weinstock V. Harry, Circuit Court, Baltimore, MD, Deposition Testimony Regarding Loss of Earnings and Loss of Business Value.

September 2021, Weinstock V. Harry, Circuit Court, Baltimore, MD, Arbitration Testimony Regarding Loss of Earnings and Loss of Business Value

October 2021, Falkowski V. Falkowski, Court of Common Pleas, Bucks County, PA, Testimony Regarding Net Income Available for Support and Business Valuation.

November 2021, Dennis V. Dennis, Court of Common Pleas, Bucks County, PA, Testimony Regarding Forensic Accounting and Net Income Available for Support.

November 2021, O'Keefe V. O'Keefe, Court of Common Pleas, Bucks County, PA, Testimony Regarding Forensic Accounting and Net Income Available for Support.

January 2022, Falkowski V. Falkowski, Court of Common Pleas, Bucks County, PA, Testimony Regarding Net Income Available for Support and Business Valuation.

**Other Significant Testimony Beyond Four Years:**

July 2004, Commonwealth of PA V. Thomas Flowers and Flower & Flowers, CPA's, Qualified and Testified as an expert by State Board of Accountancy and State Attorney General in Proceeding before State Board of Accountancy Against CPA and his firm.

**Qualifications:**

Joseph Barbagallo is licensed as a certified public accountant in the Commonwealth of Pennsylvania and the State of New Jersey. He has also completed all course work, testing, case studies, and experience requirements to attain the following designations: Certified Valuation Analyst (CVA); Certified in Financial Forensics (CFF); Certified Fraud Deterrence Analyst (CFD); Certified Fraud Specialist (CFS); Certified Fraud Examiner (CFE); Certified Forensic Interviewer (CFI); he has earned the certification of Accredited in Business Valuation (ABV); Forensic Certified Public Accountant (FCPA) and Chartered Global Management Accountant (CGMA). He has completed all required curriculum courses, experience requirement, and case studies to obtain the designation, Master Analyst in Financial/Forensics (MAFF).

Mr. Barbagallo has performed many business valuations and has testified as an expert witness on business valuations. He is also experienced in forensic accounting and has testified and developed materials used for litigation matters. He has testified in Bucks County, Montgomery County and Philadelphia in Pennsylvania and in Mercer County and Camden County, New Jersey as well as Federal Court. He has also qualified as an expert witness with the State Board of Accountancy for the Commonwealth of Pennsylvania. He has provided litigation consulting services on numerous matters including fraud cases. Joe is also a contributing editor for forensic accounting to Attorney at Law Magazine.

Joe's public accounting experience began over thirty-five years ago and has gained experiences with privately held as well as public companies and not for profit entities. Joe also has retail experiences as division manager for Sears Roebuck & Co. Joe joined Citrin Cooperman & Company, LLP as a Partner in 2010. As of January 6, 2012, Joe is a shareholder of Barbagallo & Associates, P.C.

Mr. Barbagallo served as a United States Marine and received two medals for Bravery in Combat, including the Bronze Star. He also has extensive flying experience and has received a commercial pilot's license with instrument rating for single and multi-engine aircraft. He has significant hours, including turbine time. Joe also has a 200 ton ocean-going vessel captain's license.

Mr. Barbagallo has also operated and owned a number of various types of businesses.