

JACLYN FRANKS
MBA, ASA, ABV, CFE, ABFP™, CDFA®
114 West Lewis Street
Conroe, Texas 77301

SUMMARY

I specialize in financial and valuation issues, including but not limited to, those related to family law, business litigation, criminal law, estate planning and gifting, mergers and acquisitions, and corporate planning. I have provided litigation support services for since 2008 as a consulting and testifying expert, involving forensic analysis; business valuation for estate and gift tax planning such as Family Limited Partnerships; mergers and acquisitions; ESOP valuation; family law business valuation issues; bankruptcy; appraisals of tangible and intangible assets for buy/sell agreements; special issue damages; bankruptcy and reorganization; and lender liability. Valuation industry experience includes construction, energy, out-source service companies, healthcare, manufacturing, professional practices and service groups. Subject companies across the United States and Latin America.

EXPERIENCE

<i>Valuation Fraud & Forensics, LLC</i>	
Partner	2018 – Present
<i>Baker Tilly Virchow Krause, LLP</i>	
<i>(result of two mergers Karlins, Ramey & Tompkins, LLC merger with MRZ/SKY Valuation, LLC merger with Baker Tilly Virchow Krause, LLP)</i>	
Director	2015 – 2018
<i>Briggs & Veselka Co., PC</i>	
Manager	2013 – 2015
<i>The McClure Firm</i>	
Senior Valuation Analyst	2008 – 2013
<i>Brainwaves Neuroimaging Clinic</i>	
Chief Operations Officer	2003-2008
<i>The Amen Clinics</i>	
Business Development and Marketing	2000-2003

EDUCATION

MBA in Business Administration	2010
B.S. in Business Administration	2005

LICENSES, DESIGNATIONS & POST SPECIALTY STUDIES

Post specialty studies (including but not limited to): business appraisal, characterization & tracing, collaborative law, real estate appraisal, real estate brokerage, business sales & acquisitions, fraud examination, forensic accounting, taxation.

- American Society of Appraisers, Accredited Senior Appraiser – Business Valuation (**ASA-BV**)
- American Society of Appraisers, Accredited Senior Appraiser – Certificate of Completion, Advanced Multidisciplinary Healthcare Valuation Education Program
- Association of Certified Fraud Examiners, CFE Member (**CFE**)
- American Institute of CPAs – Accredited in Business Valuation (**ABV**)
- College for Financial Planning® – Accredited Behavioral Finance Professional™ (**ABFP™**)
- Institute for Divorce Financial Analysts™, Certified Divorce Financial Analyst® (**CDFA®**)

EXPERT WITNESS TESTIMONY

Testimony is billed at \$375 per hour.

- Family, Business & Criminal Litigation
 - Business Appraisal (Valuation) & Goodwill
 - Characterization & Tracing
 - Inception of Title
 - Fraud Examinations
 - Damages
 - Financial Crimes
 - Trial Consulting
 - Sex Crimes
- Federal Bankruptcy Court
- Mediation & Depositions

Cases in which Mrs. Franks has provided testimony or has been deposed. (Cases for which there was no deposition or oral testimony because the case settled in mediation or by agreement are not included.):

- Cause No. 2019-31603; In the Matter of the Marriage of Lee Jerome Cohen & Gaudy Jessenia Cohen; In the 312th Judicial District Court, Harris County, Texas (Tracing & Characterization)
- Cause No. 20-07-08028; In the Matter of the Marriage of Patricia Louise Murphy & Harold Ray Murphy; In the County Court at Law No. 3, Montgomery County, Texas (Business Appraisal)
- Cause No. 2014-43673; Kerry Von Arb, Plaintiff v. Randy Von Arb, VonArb Properties, Ltd., VonArb GP, LLC, Skyline Roofing, Ltd., & Skyline GP, LLC, Defendants; In the 164th Judicial District Court, Harris County, Texas (Business Appraisal)
- Cause No. 18-01-00428; In the Matter of the Marriage of Tammy McCutchen & Jeremy Lee McCutchen; In the County Court at Law 3, Montgomery County, Texas (Business Appraisal)
- Cause No. 18-01-0228; In the Matter of the Marriage of Mark Athans & Charity Lenee Athans; In the County Court at Law 3, Montgomery County, Texas (Tracing & Characterization)
- Cause No. 18-DCV-251140; In the Matter of the Marriage of Gary Wayne Fowler & Lisa Horn Fowler; In the 505th Judicial District Court of Fort Bend County, Texas (Tracing & Characterization)
- Case No. 19-31872-HDH-7; In re: Gateway to Lancaster, LLC, Debtor; In the United States Bankruptcy Court for the Northern District of Texas, Dallas Division (Bankruptcy)
- Cause No. D1917404; In the Matter of the Marriage of Chad Gilbert Abernethy & Dena Rene Abernethy; In the County Court at Law, Walker County, Texas (Business Appraisal & Tracing)
- Cause No. 21-10-14734; In the Matter of the Marriage of Stephanie Michelle Lavergne & Sean Lenn Lavergne; In the 418th Judicial District Court, Montgomery County, Texas (Business Appraisal, Tracing & Characterization)
- Cause No. 19-DCV-258949; In the Matter of the Marriage of Maggy Horgan & John Horgan, III; In the 328th Judicial District Court, Fort Bend County, Texas (Business Appraisal)
- Cause No. CIV21-0144; In the Matter of the Marriage of Maggy Ruby Katherine Lott & Clark Eugene Lott, Jr.; In the County Court at Law, Polk County, Texas (Business Appraisal & Tracing)
- Cause No. 21-09-13617; In the Matter of the Marriage of Kimberly Ward Valadez & Mario Valadez AKA Mario Valdez; In the 410th Judicial District Court of Montgomery County, Texas (Business Appraisal, Tracing & Characterization)
- Cause No. 22-05-06725; In the Matter of the Marriage of Emily Bartholet Upah & Andrew Richard Upah & In the Interest of Savannah June Upah & Heidi Kaye Upah, Minor Children; In the 418th Judicial District Court of Montgomery County, Texas (Tracing & Characterization)
- Cause No. 21-DCV-288304; In the Matter of the Marriage of Ann Marie Quaid & David Caldwell. II; In the 505th Judicial District Court of Fort Bend County, Texas (Business Appraisal, Tracing & Characterization)

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- Cause No. 2022-56870; In the Matter of the Marriage of LaBaron Thomas Washington & Pamela Bryant Washington; In the 257th Judicial District Court of Harris County, Texas (Business Appraisal, Tracing & Characterization)
- Cause No. 2023-14516; In the Matter of the Marriage of Leigh Rosen & Atin Rosen & In the Interest of K.R., A Child; In the 245th Judicial District Court of Harris County, Texas (Tracing & Characterization)
- Cause No. 20-DCV-273345; In the Matter of the Marriage of Yogesh Thakkar & Uravi Thakkar; In the 287th Judicial District Court of Fort Bend County, Texas (Business Appraisal, Tracing)
- Cause No. 2022-47627; In the Matter of the Marriage of Giles Mark Dunn & Heather Lynn Dunn & In the Interest of Camryn Anne Dunn; In the 247th Judicial District Court of Harris County, Texas (Tracing, Characterization & Business Appraisal)
- Cause No. 2023-03700; In the Matter of the Marriage of Tarek Ammar & Donia Abdelhamid & In the Interest of Fares Ammar, a Child; In the 308th Judicial District Court of Harris County, Texas (Tracing & Characterization)
- Cause No. 23-10-15041; In the Matter of the Marriage of Krissa Lynne Neagle & Spencer Colin Neagle; & In the Interest of Alexandra Rose Neagle & Sullivan Cole Neagle, Minor Children; In the County Court at Law No. 3 of Montgomery County, Texas (Tracing & Characterization)
- Cause No. 23-DCV-309062; In the Matter of the Marriage of Carolyn Van Orden & Robert Van Orden; In the 328th Judicial District Court of Fort Bend County, Texas (Tracing & Characterization)
- Cause No. 2019-89998; Zhenxian Zhang, Plaintiff v. W. Cho's LP, Su Yu Huang & Anngreen International, Defendants; In the 152nd Judicial District Court of Harris County, Texas (Damages)
- Cause No. 2022-32439; In the Matter of the Marriage of Susan Hannelled & Michael W. Cassell; In the 312th Judicial District Court of Harris County, Texas (Post-Divorce Business Appraisal, Characterization)
- Cause No. 2024-09617; In the Matter of the Marriage of Omid Damadzadeh & Rose Darouei; In the 311th Judicial District Court of Harris County, Texas (Tracing & Characterization)
- Cause No. 24-10-16455; In the Matter of the Marriage of Jessica Hiatt & Philip Williams Platt & In the Interest of Teaghan Ellery Platt, Eliza Marie Platt & Finley Grace Platt, Children; In the 418th Judicial District Court of Montgomery County, Texas (Tracing & Characterization)
- Cause No. 2025-04313; In the Matter of the Marriage of Macarthur Moses Shropshire & ChiaOKai Chu & In the Interest of E.M.S., A Child; In the 308th Judicial District Court of Harris County, Texas (Tracing & Characterization)
- Cause No. 23-002074-CVD-472; In the Matter of the Marriage of Emily Blewett & Steven Blewett & In the Interest of H.B. & O.B., Children; In the 472nd Judicial District Court of Brazos County, Texas (Tracing & Characterization)
- Cause No. 40602; In the Matter of the Marriage of Robert John Collins & Kimberly Dawn Collins; In the 1st Judicial District Court of Jasper County, Texas (Characterization, Income Calculations)

ORGANIZATIONS, ASSOCIATIONS & MEMBERSHIPS

- American Society of Appraisers, Member
- American Society of Appraisers, Accredited Senior Appraiser – Business Valuation (**ASA-BV**)
- Association of Certified Fraud Examiners, CFE Members (**CFE**)
- American Society of Appraisers, 2019 Election Committee
- American Society of Appraisers, Houston Chapter, Energy Valuation Conference Committee Member (2014-2017)
- American Society of Appraisers, Business Valuation Marketing Committee Member (2013-2021)
- American Society of Appraisers, Business Valuation Committee Member
- American Society of Appraisers, Advanced Business Valuation Conference Committee Member (2017 & 2023)
- American Society of Appraisers, Business Valuation Standards Subcommittee Chair (2023-2025)
- American Society of Appraisers, BV Success Newsletter Editor (2014-2016)
- American Society of Appraisers, Nominating Committee (2023)
- Collaborative Divorce Texas, Member
- American Institute of CPAs, Member of the Forensics and Valuation Services Section
- American Institute of CPAs, Accredited Business Valuator (**ABV**)

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- College for Financial Planning®, Accredited Behavioral Finance Professional™ (**ABFP™**)
- Institute for Divorce Financial Analysts™, Certified Divorce Financial Analyst® (**CDFA®**)
- Assistance League of Montgomery County, Advisory Council Member (2024 – present)

LANGUAGES

- English – native language
- Spanish

ARTICLES/SPEAKING ENGAGEMENTS/MEDIA

- Co-Speaker, *Inventories/Proposed Property Division*, 33rd Annual Marriage Dissolution Institute, San Antonio, Texas, 2010
- Co-Speaker, *10 Things to Consider When Going Through a Divorce*, Briggs & Veselka, Houston, Texas, 2014
- Author/Co-Speaker, *Working with Valuation & Financial Experts in Litigation*, Montgomery County Law Day, Conroe, Texas, 2015
- Author, *Business Valuation 101: 3 Questions to Ask Yourself*, Houston Business Journal, June 17-23, 2016
- Speaker, *Using Financial Experts Effectively in Litigation*, Montgomery County Bar Association, The Woodlands, Texas, November 1, 2019
- Author, (2019, July 11). *5 Reasons You May Need a Business Valuation*. <http://valffilc.com/index.php/blog/>
- Author, (2020, April 29). *Paycheck Protection & Economic Disaster Loan Highlights (CARES Act Loans)*. <http://valffilc.com/index.php/blog/>
- Speaker, *Structure, Valuation & Tax Insights for Logistics & Transportation Companies*. BVRResources, Live Webinar, May 20, 2020
- Author, (2021, January 15). *Important Changes to TRCP 195 Went Into Effect 1/1/2021*. <http://valffilc.com/index.php/blog/>
- Speaker, *What is the Market Value of Your Pharmacy?* PCCA CPMS International Seminar 2021, Houston, Texas, October 20, 2021.

CONTINUING EDUCATION COMPLETED

(partial list from 2020 forward)

- NACVA – *DLOM Verification Formula*, January 27, 2020.
- Association of Certified Fraud Examiners – 2019 Fraud Magazine Quizzes; March 12, 2020.
- Consultants Training Institute – *Helping Your Clients Manage and Maximize PPP Loan Debt Forgiveness*, April 28, 2020.
- American Society of Appraisers – *Delivering Expert Testimony via Online Technology*, May 26, 2020.
- Intuit – *Bringing Clients Into QuickBooks Online Accountant*, June 30, 2020.
- Intuit – *Banking*, June 30, 2020.
- Intuit – *Your Client's QuickBooks Online*, June 30, 2020.
- Intuit – *Expenses & Vendors*, June 30, 2020.
- Intuit – *Building Blocks for Reporting*, June 30, 2020.
- Intuit – *Sales & Customers*, June 30, 2020.
- Intuit – *Getting Started in QuickBooks Online Accountant*, June 30, 2020.
- AICPA – *Professional Conduct & Standards Education for Finance Professionals*, October 25, 2020.
- Intuit – *QuickBooks Solutions for Clients*, October 28, 2020.
- Intuit – *Tax Season Readiness Virtual Conference*, December 2 - 3, 2020.
- Intuit – *QuickBooks Online Advanced Certification Exam Preparation*, December 16 – 17, 2020.
- Intuit – *Advanced Banking*, March 12, 2021.
- Intuit – *Advanced Categorization*, March 12, 2021.
- Intuit – *Advanced Features*, March 12, 2021.
- Intuit – *Advanced Reports*, March 12, 2021.
- Intuit – *Complex Conversions*, March 12, 2021.
- Intuit – *End-of-period Activities*, March 12, 2021.
- Intuit – *Inventory Management*, March 12, 2021.

Intuit – *Special Transactions*, March 12, 2021.

Association of Certified Fraud Examiners – 2020 Fraud Magazine Quizzes, July 2, 2021.

Association of Certified Fraud Examiners – 2021 Fraud Magazine Quizzes, April 19, 2022.

Association of Certified Fraud Examiners – *Cryptocurrency 101: Distributed Ledger Technology & Blockchain*, April 18, 2022.

Association of Certified Fraud Examiners – *Cryptocurrency 201: Cryptocurrency & Transactional Components*, April 18, 2022.

American Society of Appraisers – 2020-2021 USPAP, August 1, 2022.

State Bar of Texas – Advanced Family Law 2022; August 8-11, 2022.

Association of Certified Fraud Examiners – *Using OSINT Resources and Automation in Investigations*, September 2, 2022.

CPA Academy.org – *How to Create Optimized Checklists to Streamline Workflows and Scale Your Firm*, December 5, 2022.

Consultants Training Institute – *Damages Advocate – Creating Better Personal Injury, Wrongful Death, and Employment Law Damages Calculations in Less Time*, February 16, 2023.

AICPA – *Economic Damages in Business*, February 28, 2023.

CPA Academy.org – *Reading and Reviewing IRS Transcripts Like a Pro*, March 27, 2023.

CPA Academy.org – *Federal Tax Update (Including Recent Court Cases and Rulings)*, March 28, 2023.

CPA Academy.org – *NFT Technology: Fraud, Litigation, and Valuation*, March 30, 2023.

CPA Academy.org – *Excel Tips & Tricks: Beyond the Basics*, June 20, 2023.

CPA Academy.org – *ChatGPT & AI in Accounting: Practical Examples and Accounting Workflows*, July 3, 2023.

CPA Academy.org – *Data Reconciliation in Excel: Go from Slow to Fast*, July 5, 2023.

2023 American Society of Appraisers Advanced Business Valuation Conference, October 1-3, 2023.

State Bar of Texas - Advanced Family Law 2023; August 7-10, 2023.

AICPA – *Forensic Accounting in Criminal & Civil Cases – A Primer*, March 12, 2024.

AICPA – *Controller Series: Technology – Must Have Excel Competencies*, March 29, 2024.

College for Financial Planning® - *Accredited Behavioral Financial Professional™ Course*, Completed Date: October 18, 2024.

American Society of Appraisers – 2024 Litigation Valuation Conference, November 21, 2024.

Institute for Divorce Financial Analysts™ - *Divorce Financial Planning*, December 2, 2024.

AICPA – *Valuing a Cash Business*, December 3, 2024.

NACVA – *Financial Litigation Clinic: Personal Injury (139B)*, July 8, 2025.

Collaborative Divorce Texas – *Financial Professional Ethics*, October 7, 2025.

Institute for Divorce Financial Analysts – *Beneficiary Designations in Divorce*, October 21, 2025.

Association of Certified Fraud Examiners – 2024 Fraud Magazine Quizzes, November 11, 2025.

LearnFormula – *Journal Entry Intelligence*, June 5, 2026.

LearnFormula – *Exploring the Psychology Behind Fraudulent Behavior*, June 5, 2026.