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# RAYMOND C. HOAGLAND, JR., CPA

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## CURRICULUM VITAE

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### EDUCATION

- Bachelor of Business Administration in Accounting, University of North Florida, 1992.
- Masters level courses at the University of Florida (12 semester hours) in Accounting and related areas.
- Eighty hours of continuing professional education required by State statute for CPA's every two years.

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### PROFESSIONAL EMPLOYMENT

- Owner, **Forensic Accounting & Valuation Services**, Jupiter, Florida, January 2008 to present.
- Shareholder, **Moore, Ellrich & Neal, P.A.**, Palm Beach Gardens, Florida, January 2004 to January 2008.
- Forensic Accountant, **Moore, Ellrich & Neal, P.A.**, Palm Beach Gardens, Florida, July 1993 to December 2003.
- Member and Investment Adviser Representative, **Poinciana Advisors Group**, Palm Beach Gardens, Florida, February 2006 to January 2008.

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### PROFESSIONAL CREDENTIALS AND RECOGNITION

- **Certified Public Accountant (CPA)** as regulated by the State of Florida, in practice since 1993.
- **Certified Fraud Examiner (CFE)**, as designated by the Association of Certified Fraud Examiners, 1997.
- **Certified Valuation Analyst (CVA)**, as designated by the National Association of Certified Valuation Analysts, 1997.
- **Accredited in Business Valuation (ABV)** by the American Institute of Certified Public Accountants, 1999.
- **Certified in Financial Forensics (CFF)** by the American Institute of Certified Public Accountants, 2008.

- Testified as an expert witness, Fifteenth Judicial Circuit, Palm Beach County, Florida.
- Testified as an expert witness, Nineteenth Judicial Circuit, Martin / St. Lucie Counties, Florida.
- Valuation Examination and Grading Committee, National Association of Certified Valuation Analysts, 1998 to present.
- Course Review Committee, National Association of Certified Valuation Analysts, 2000 to present.
- Recipient of the *1998 Pro Bono Litigation Support Award* presented by the Legal Aid Society of Palm Beach County, Inc., May 1999.
- Recipient of *Excellence in Accounting* award presented by the South Florida Business Journal, 2004 and 2005.

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## **PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS**

- American Institute of Certified Public Accountants.
- Florida Institute of Certified Public Accountants.
- Association of Certified Fraud Examiners.
- National Association of Certified Valuation Analysts.

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## **COMMUNITY ACTIVITIES**

- Registrar and Member of the Board of Directors, Jupiter – Tequesta Athletic Association Softball, February 2005 to present.
- Treasurer, Palm Beach chapter of the Coastal Conservation Association of Florida, February 2005 to present.
- Member of the state Board of Directors, Coastal Conservation Association of Florida, February 2005 to February 2008.
- Banquet treasurer, Palm Beach chapter of the Coastal Conservation Association of Florida, 2001 to present.

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## **OTHER**

- United States Air Force, First Special Operations Wing, Hurlburt Field, Florida, 1985 to 1989.