

**Elizabeth C. Berry, CPA, CIRA, CFE**

**Elizabeth C. Berry** is the Principal of Elizabeth C. Berry, CPA, PLLC. She graduated from North Carolina State University in 1990 with a B.A. in Accounting and the University of North Carolina at Chapel Hill in 1989 with a B.A. in English.

Ms. Berry is a Certified Public Accountant (CPA) licensed in the state of North Carolina. She has attained the specialty designations of Certified Insolvency and Restructuring Advisor (CIRA) and Certified Fraud Examiner (CFE).

Ms. Berry specializes in all levels of service for Chapters 7 and 11 Bankruptcy Trustees and Debtor In Possessions including preparation of tax returns, analysis of fraudulent transfers and preferential payments, collection of assets, retirement plan terminations, determination of insolvency, analysis and review of claims, and duties regarding Chapter 11 Plans of Liquidation. Ms. Berry regularly speaks to a national group of CPAs and restructuring professionals regarding tax planning and compliance for pre- and post-petition Debtors, and Chapters 7 and 11 bankruptcy cases.

Ms. Berry also specializes in Forensic Accounting. She combines financial expertise, fraud knowledge, and business acumen with an understanding of the legal system to investigate allegations of fraud with an eye towards litigation. She provides expert witness testimony, discovery assistance, validation of business facts, computation of damages, and determination of compliance. She has recently given a presentation to a national group of CPAs regarding forensics, the presentation of effective exhibits in court and Benford's Law.

Outside of the niche practice areas of bankruptcy and forensic accounting, Ms. Berry engages in tax and management services to individual, partnerships and corporate entities in various industries. Within these areas, she prepares income tax returns for individuals and businesses, sales and use tax returns, and payroll and payroll reports. In addition, she consults with new and established businesses regarding start-up issues, type of entity decisions, book-keeping, cash flow forecasts, and accounting systems, including but not limited to QuickBooks and Peachtree.

Ms. Berry has 26 years' experience in the fields of tax, management consulting, bankruptcy, restructuring, and forensic accounting.

**Professional Associations:**

American Institute of Certified Public Accountants • North Carolina Association of Certified Public Accountants • Association of Insolvency and Restructuring Advisors (CIRA) • Association of Certified Fraud Examiners (CFE)