

RAYMOND F. DOVELL, CPA*, CFE, CFF

PARTNER-IN-CHARGE OF PA REGION ► VALUATION, FORENSIC & LITIGATION SERVICES

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Ray Dovell is a partner-in-charge in the Firm's Valuation, Forensic & Litigation Services group of the PA Region. He came to Marcum in 2015 via the Firm's merger with Smart Devine, a leading full-service accounting firm in Philadelphia, where he was managing director of the Forensic Accounting and Insurance Group, as well as the environmental practice.

Mr. Dovell has over 29 years of experience as a consulting and testifying expert on forensic accounting matters. He has been engaged by major US and international law firms, legal departments and corporations to investigate fraud allegations, resolve business disputes, analyze damages and provide a wide range of services in cases involving environmental issues. He has testified in federal and state courts, arbitration hearings and grand jury investigations.

He has conducted fraud investigations, assisted clients with recoveries including assessing potential litigation, and presented his investigative findings to prosecutors. He has been retained in civil litigation to: review accounting and business records to identify successor liability factors; analyze internal and external reasons for business losses and failures; and investigate accounting issues and representations under purchase agreements and contracts. He has also prepared and critiqued economic damage claims for both businesses and individuals.

Mr. Dovell has analyzed accounting-related issues at more than 125 environmental cleanup sites throughout the United States and Puerto Rico including landfills, waterways, mines, government facilities, manufacturing plants, oil and solvent recyclers, refineries and metal smelters. He has assisted clients in negotiating settlements of government claims for past costs and oversight costs. His practice also includes analysis of costs in private party claims and insurance coverage disputes, allocation of shares based on volume, and allocation of costs for statute of limitations, divisibility, and other case-specific defenses.

Mr. Dovell began his professional career as an auditor with the U.S. Department of Labor, Office of Inspector General and as a Special Agent with OIG's Labor Racketeering Program.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Association of Certified Fraud Examiners (ACFE)
New Jersey Society of CPAs (NJSCPA)
Pennsylvania Institute of Certified Public Accountants (PICPA)

EXPERTISE

- Bankruptcy Litigation
- Contract & Business Disputes
- Environmental Insurance
- Coverage Disputes
- Environmental Litigation
- Federal & State Environmental
- Cost Claims
- Financial Damage Analysis
- Forensic Accounting
- Fraud Investigations
- Private-Party Environmental Cost Analysis & Allocation

EDUCATION

- BS, Accounting, LaSalle University

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