



## **Contact Information**

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#### **Licenses & Certifications**

- Certified Public Accountant License for the State of NY
- Certified Public Accountant License for the State of NJ
- Certified in Financial Forensics by the Association of International Certified Professional Accountants

### **Professional Affiliations**

- American Institute of Certified
  Public Accountants
- New York State Society of Certified Public Accountants
- American Bar Association

# Warren M. Johnson, CPA, CFF

President Lowers Forensics International

### **Professional Summary**

Warren M. Johnson, CPA, CFF, is qualified and has provided testimony as a CPA expert witness. He has authored expert reports for various Federal and State Courts. Mr Johnson has concentration in investigative accounting and litigation support. Clients include major property insurance companies, law firms, and corporations.

Mr. Johnson specializes in the evaluation of damages. He has handled a wide range of files related to property damage or theft inclusive of, but not limited to:

- Applied Sciences
- Natural Resource Mining
- Personal Services
- Energy Merchant/Power Plants
- Fidelity
- Financial Institutions
- Schools and Universities
- Museums and Historical
- Employee Dishonesty
- Real Estate
- Wrongful Death
- Gender Discrimination
- Breach of Contract

Engagements have included losses incurred by businesses as a result of the World Trade Center catastrophe and U.S. Hurricane activity. In addition, Mr. Johnson has been involved with the following losses/engagements:

- Business Valuation
- Excess Liability
- Product Liability
- Self-insured retention (monitoring/review)
- Subrogation
- Fraud

- Escrow Fund Account Administrator on Behalf of Multi–National Insurance Companies – Fund Value in Excess of a Billion US Dollars
- Review of Liability Claim Files
- Workers' Compensation Income Measurement

Mr. Johnson has served in the capacity of Appraiser and Umpire to facilitate the resolution of insurance claims where the quantum was disputed. Mr. Johnson has also given expert testimony on behalf of insurers and other parties and has assisted during Examinations Under Oath, Examinations Before Trial, and interrogatories. Finally, Mr. Johnson has prepared and delivered in-house seminars for domestic and international insurance carriers, as well as provided lectures to his peers at industry wide gatherings.

Prior to forming Lowers Forensics International, Mr. Johnson was a partner at Hagen, Streiff, Newton & Oshiro and worked at Campos & Stratis, Ryan and Buchanan, W. M. Johnson, P.C. which serviced the insurance and legal industry. His primary work experience is in insurance claim analysis, forensic accounting and litigation support.

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