

Gary Phelps, CPA, CMA, CFF, CFE
Curriculum Vitae

Education and Professional Designations

Chartered Professional Accountant, Certified Management Accountant (1994)
Certified in Financial Forensics - AICPA (2014)
Certified Fraud Examiner (1996)
University of Western Ontario – B.A. Economics (1989)

Professional Associations

CPA Ontario – Member
Society of Management Accountants (Ontario) – Member
Association of Certified Fraud Examiners – Member

Work Experience

Davis Martindale, Partner, Insurance & Litigation Advisory Services (2009 – present)
PricewaterhouseCoopers, Associate Partner, Dispute Analysis & Investigations (2005 – 2009)
PricewaterhouseCoopers, Manager/Sr. Manager, Dispute Analysis & Investigations (1997 – 2005)
Ernst and Young, Sr. Associate/Manager, Insurance Advisory Services (1993 – 1997)
Ernst and Young, Commercial Insolvency (1990 – 1993)

Areas of Specialization

- Economic Loss Claims - loss of income, loss of pension, loss of financial support and household contribution (fatality claims), net present value of future costs
- Commercial Insurance Claims (business interruption, stock loss, theft, subrogation)
- Commercial and Personal Injury / Medical Malpractice Litigation Support
- Fraud / Forensic Investigations
- Expert Witness

Professional Experience

- Qualified to provide expert witness testimony – Ontario Superior Court of Justice
- Qualified to provide expert witness testimony – Financial Services Commission of Ontario
- Assisted insurance adjusters and lawyers to prepare for and through attendance at private mediation, judicial mediation, arbitration, and appraisal
- Assisted lawyers (plaintiff and defense) to assess their case, prepare for Examination for Discovery, Pre-Trial, Trial including cross-examination of opposition accountant



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- Presented seminars to insurance company adjusters specializing in bodily injury tort claims, business interruption claims and forensic claims investigation
- Presented seminars to defense and plaintiff lawyers on economic loss claims, no-fault auto claims, commercial losses and understanding financial statements
- Participated in mock trials with law firms and law associations acting as an expert for training junior lawyers to examine and cross-examine expert witnesses
- Presented seminars to lawyers, law clerks and insurance adjusters at many venues including Ontario Insurance Adjusters Association, Canadian Defence Lawyers and Ontario Trial Lawyers Association on personal injury economic loss, commercial loss and forensic review of documents
- Guest instructor providing seminars on business interruption insurance coverage to the Insurance Brokers Association of Ontario and Ontario Mutual Insurance Association on several occasions
- Guest instructor at Ontario Insurance Institute on several occasions on the topic of Business Interruption Claims
- Presented seminars to insurance brokers on auto insurance, commercial insurance and understanding financial statements with a focus on assessing the needed insurance coverage
- Prepared reports assessing economic loss as a result of automobile accidents and slip and falls
- Prepared reports assessing economic loss as a result of professional negligence and malpractice (doctors, insurance brokers, etc.)
- Prepared reports assessing commercial losses – both insured losses and for commercial litigation
- Prepared reports calculating first party auto insurance income loss amounts payable for insurance adjusters and lawyers
- Prepared reports assessing financial dependency for priority disputes and claims for amounts for dependents
- Completed insurance claims and/or loss litigation assignments relating to:
 - Manufacturing – auto parts, pharmaceutical, sports equipment, metal fabrication, tool & mold, food processing
 - Services – hairstylists, childcare, travel, advertising, commission sales
 - Professional services – doctors, dental, massage, engineers, architects, accountants, optometrists, lawyers, insurance brokers
 - Farms – fruit, cash crop, ginseng, swine, dairy, beef, emu, greenhouse
 - Restaurants, hotels, bed and breakfasts
 - Trucking, waste management and recycling
 - Real estate – sales, property management, development
 - Retirement and assisted living



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- Commercial and Home Construction – builders, bricklayers, painters, drywallers, electricians, plumbers
- Tool and die
- Retail – clothing, groceries, printing, large department, home furnishing, toys, wholesalers
- Automobile sales, service
- Employed individuals – loss of income, wrongful dismissal, loss of pension income

