

Resume of Mirtha Guerra Aguirre, CPA*, ASA, CBA, BVAL, ABV

PROFESSIONAL LICENSES AND DESIGNATIONS

Certified Public Accountant (CPA), licensed by the State of Florida – 1973*
Accredited in Business Valuation (ABV), American Institute of CPA's designation – 1998
Valuator Accredited in Litigation (BVAL) Institute of Business Appraisers designation - 1998
Accredited Senior Appraiser (ASA), American Society of Appraisers- 2000
Certified Business Appraiser (CBA) Institute of Business Appraisers- 2000
Real Estate Broker -2000
Fellow – American Board of Forensic Accounting (FACFEI)

EDUCATION

American Society of Appraisers, Business Valuation 201, 202, 203 and 204. ESOP Valuation.
Institute of Business Appraisers – Business Valuation in Litigation and Appraisal Review.
Masters of Science, Taxation, 1982 - Florida International University.
Bachelor of Business Administration, with a major in accounting (BBA) 1972 – University Of Miami.
Association of Insolvency and Restructuring Advisors – completed necessary courses for Certification in Distressed Business Valuation (CDBV)

EMPLOYMENT

MGA Accountants & Consultants, Inc. - Present
MGA & Associates, Inc. - 2000 to present (Real Estate Company specialized in mergers and acquisitions)
Court Appointed Receiver, 1997 to present
Expert Witness, several cases, 1985 to present
Local Firms, Principal, 1984 to 1986.
Florida International University, Adjunct Professor Taxes, 1983
Grant Thornton, CPA, Manager in Charge, Tax Department, South Florida, 1982 to 1984.
Ernst & Young LLP, final position, senior tax manager, 1972 to 1982

PROFESSIONAL ASSOCIATIONS

Association of Insolvency and Restructuring Advisors
American Institute of CPA's
Florida Institute of CPA's
American Society of Appraisers, Inc.
The Institute of Business Appraisers, Inc.
Estate Planning Council
American College of Forensic Examiners
Association of Certified Fraud Examiners
Cuban American CPA's
Colegio de Contadores

PROFESSIONAL ACTIVITIES

Business Valuation Examiner – American Society of Appraisers International Board of Examiners
Board Member – American Society of Appraisers – Dade Chapter
Past Treasurer – CCIM Dade County District
Past Member Commercial Board – Realtor Association of Greater Miami and the Beaches
Past President - Estate Planning Council of Greater Miami
Past President, American Society of Appraisers, Miami Chapter
AICPA, past member - Accredited in Business Valuation Exam Committee
AICPA, past member of Exam Review Committee
Past member, FICPA Valuation and Litigation Committee
Past Chair, Technical and Special Projects Subcommittee, FICPA Relations with Florida Bar
Steering Committee – 1998 Interamerican Accounting Conference
Past President, Greater Miami Tax Institute
Past President, American Society of Women Accountants, Dade Chapter

ACHIEVEMENTS

Accountant of the Year, Cuban Accountants
Commendation for devoted community service, B’Nai B’Rith
Commendation, CPA of the month, Cuban-American CPA’s Association, Inc.
Commendation, Business Person of the Month, Asociacion Interamericana de Hombres de Empresa (AIHE)
Commendation for service to the community, City Miami
Commendation for service to the community, Dade County

COMMUNITY ACTIVITIES

Past Member -Community Occupational License Equity Study Commission – City of Miami
Past Member - Health Facilities Authority Board –City of Miami
Past Treasurer – Guardianship Program of Dade County, Inc
Past Board Member – World Trade Center
Past Committee Member, Troop 43 – Belen Jesuit Preparatory School
Past Committee Member, Troop 305 – St. Rose of Lima School
Past Member, City of Miami Audit Advisory Committee
Past Treasurer, Cub Scout Pack 575 – Sts. Peter and Paul School
Past Member, Dade County Overall Economic Development Committee
Past Member, Hispanic Council - South Florida Water Management District.
Past Treasurer, Coalition for Integration of the Disabled
Past Treasurer, YMCA Jose Marti
Past President, Latin Business and Professional Women's Club
Past President, Cuban Women's Club
Past Treasurer, Coconut Grove Sailing Club.
Past Board Member/ Steering Committee, Marian Center for the Developmentally Handicapped
Past Board Member, Plymouth Preschool
Past Board Member, Interamerican Businessman Society
Past Board Member, Hispanic Heritage Week
Past Treasurer, Coral Gables Festival of the Arts
Past Treasurer, Hispanic Women's Leadership Alliance
Past Chair, City of Miami Central Service Cost Allocation Committee
Past Treasurer, National Organization of Women Business Owners, Inc.
Past Member, City of Miami Occupational License Tax Equity Commission

SPEAKER

World Trade Institute - Foreign Taxation
Lorman Education Services – Business Valuation Topics
Miami Society of Life Underwriters
Ernst & Whinney Client Seminars
Colegio de Contadores de Cuba en El Exilio - US Taxation, Business Valuation and Accounting Topics
Colegio de Contadores de Cuba en El Exilio - Business Valuation Topics
Cuban American CPA's – Taxation topics, Business Valuation Topics
Interamerican Accounting Conference – Business Valuation Topics, Litigation
American Society of Appraisers

PUBLICATIONS

Understanding Business Valuations: Just the Basics in Florida – Lorman Education Services, 2003