

Curriculum Vitae for Pamela M. Avraham, CPA, CFE, RG

Partner

Urbach & Avraham, CPAs, LLP

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Professional Experience

General

- Practitioner of public accounting for 30 years
- Perform certified audits, reviews, and compilations
- Provide tax planning and income tax preparation for high-net-worth individuals
- Tax and consulting services for closely-held businesses and real-estate entities

Estates, Trusts, and Guardianships

- Coordinate the administration of estates, trusts and guardianships
 - Manage sale of homes and disposition of contents
- Prepare U.S. Gross Estate tax returns, Inheritance tax returns for various States, and U.S. Gift tax returns
- Prepare formal & informal court accountings for estates, trusts, and guardianships. Forensic review of original documents to reconstruct books & records for court accountings for litigation purposes.
- Prepare NJ Guardianship Reports- Comprehensive Accounting Form
- Prepare Fiduciary Income tax returns for estates and trusts for IRS and States
- Locate assets of decedents and mentally-incapacitated individuals
- Document financial negligence of fiduciaries (Executors, Trustees, Guardians)
- Documented financial negligence of financial guardian as the basis for *The Manual for Guardians*, which are guidelines for financial guardians, issued by the New Jersey Supreme Court Liaison Committee
- Serve as Executrix/Administratrix, Trustee and Guardian for estates and trusts

Temporary Staffing Agencies

- Maintain cash control, implement fraud prevention controls, testing internal control and cash flow analysis
- Handle NJ Department of Wage and Hour audits, US, NJ & PA Department of Labor audits, and Workers' Compensation audits
- Perform unemployment insurance rate control

Education

BA Rutgers College, New Brunswick, NJ 1982

Honors: Cum Laude, Phi Beta Kappa

Professional Credentials

- Licensed CPA in New Jersey (CPA exam passed first sitting November, 1983)
- Registered Guardian (RG), certified by National Guardianship Foundation
- Certified Fraud Examiner (CFE)

Languages:

- Fluent in Spanish and Hebrew
- Translation of Hebrew business documents for the IRS and litigation purposes

Memberships

- American Institute of CPAs
- New Jersey Society of CPAs
- Guardianship Association of New Jersey (inactive) Treasurer
- National Guardianship Association
- New Jersey Staffing Alliance
- Association of Certified Fraud Examiners

Speaking Engagements

- Presenter on Tax Implications of NJ Civil Unions for NJ Association of Professional Mediators (Feb 2007)
- Presenter on Accounting for Special Needs Trusts at annual conference of Guardianship Association of NJ (2006)
- Presenter on duties of financial guardians at annual conferences of Guardianship Association of New Jersey (1997-2008)
- Speaker on estate and elder planning before several civic organizations
- Speaker on tax planning for real estate agents before several real estate agencies

Articles

- Co-authored “NJ Staffing Alliance Legal Resource Document on NJ Sales Tax for NJ Staffing Agencies”, May 2010 for NJ Staffing Alliance
- Monthly articles for the NJ Staffing Alliance Newsletters, 2010- present