



The National Association of Certified Valuators and Analysts (NACVA) supports the users of business and intangible asset valuation services and financial forensic services, including damages determinations of all kinds and fraud detection and prevention, by training and certifying financial professionals in these disciplines. NACVA training includes Continuing Professional Education (CPE) credit and is available to both members and non-members.



# Association News

Quarterly Newsletter for the National Association of Certified Valuators and Analysts



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**Chris Carnahan, CPA/CVA/ABV/CFF**, has over 21 years of experience in healthcare and finance. He has held executive level positions in healthcare, technology, and manufacturing. Mr. Carnahan is the founder of Carnahan Group, Inc., and he is responsible for the leadership, strategic direction, and financial matters of the firm.

Carnahan Group is a financial and strategic consulting firm focusing solely within the healthcare space. The firm's primary responsibility is *navigating our clients through the intersection of strategy and regulation*. We are trusted by healthcare systems as an industry leader in providing fair market valuations, community health needs assessments, medical staff demand analyses and strategic planning in healthcare.

During his career, Mr. Carnahan has been involved in well over 1,000 healthcare transactions and more than 150 community needs assessments for not-for-profit and for-profit entities, including modeling demand and supply analyses for healthcare services within diverse communities. Mr. Carnahan has presented numerous times to some of the largest healthcare systems in the world on the topics of community health needs assessments, medical staff demand analyses, valuations, and healthcare strategy and implementation. He is also an instructor for the National Association of Certified Valuators and Analysts (NACVA) in the area of healthcare valuations. In 2010, Mr. Carnahan received the Certificate of Achievement for an Instructor of Great Distinction by NACVA.

Although he has taken and completed several other organizations' training courses, he esteems NACVA's courses to be among the best. For that reason alone he has sent at least three Carnahan Group analysts in the last year to become Certified Valuation Analysts through NACVA. NACVA courses are chosen because they are in alignment with Carnahan Group's firm objectives. Mr. Carnahan boasts that the NACVA format leaves out extraneous materials and that the instruction is led by individuals with significant experience. Furthermore the designations are well respected by clients and the courts.

Mr. Carnahan is a licensed Certified Public Accountant (CPA) in Florida, a Certified Valuation

- [Outstanding Members](#)

Chris Carnahan  
Curtis Bernstein

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- [Free Webcast on New Cost of Capital Data Sources—2014 Valuation Handbook](#)

Analyst (CVA), accredited in Business Valuations (ABV), and certified in Financial Forensics (CFF). He is also a member of the American Institute of Certified Public Accountants (AICPA), a member of the National Association of Certified Valuators and Analysts (NACVA), and a section member of AICPA's Valuation and Forensic Services. Mr. Carnahan has published articles on physician acquisitions, and he has testified as an expert witness in healthcare matters before the 10th and 19th Circuit Courts of Florida and before the American Arbitration Association.



**Curtis H. Bernstein, CPA/ABV, CHFP, CVA, ASA**, is a managing director of Valuation and Transaction Services for Altegra Health, Inc. He has extensive experience working closely with hospital systems, physician groups, ambulatory surgery centers (ASCs) and other healthcare providers.

Mr. Bernstein currently sits on the advisory board for the National Association of Valuators and Analysts' (NACVA) Healthcare Practice Group, and is an expert for the Healthcare Financial Management Association forums.

Prior to joining Altegra, Mr. Bernstein was the assistant controller at a large general acute-care hospital. In this role, he managed the accounting department's daily operations. Mr. Bernstein also served on the finance committee of a rural acute-care hospital assisting in the hospital's financial decision on various matters including the development of a new campus. Mr. Bernstein has also been responsible for overseeing the financial operations of a publicly traded pathology company's southeastern division as a senior accountant.

As an adjunct professor of financial analysis at Florida Atlantic University in Boca Raton, Mr. Bernstein taught undergraduate courses in accounting and finance theory.



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