



**CURRICULUM VITAE OF  
A. CHRISTINE DAVIS, CPA, CFF, CGMA, CVA**  
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## **QUALIFICATIONS AND CERTIFICATIONS**

1. Certified Public Accountant (CPA)
  - State of California (#69217) - 1995
  - State of New York (#101228) - 2009
  - District of Columbia (#CPA40000212) - 2022
2. Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants [AICPA] (#257) - 2008
3. Chartered Global Management Accountant (CGMA), AICPA - 2014
4. Certified Valuation Analyst (CVA), National Association of Certified Valuators and Analysts [NACVA] (#041850) - 2008
5. Arbitrator Certificate, Bar Association of San Francisco - 2015

## **EDUCATION**

Golden Gate University, San Francisco, CA, *B.A. Accounting*, 1993

## **PROFESSIONAL EXPERIENCE**

1. Financial Evidence Group, A CPA Firm, Paso Robles, CA, *Founder and President*, December 2020 - present
2. Bates Group LLC, San Francisco, CA, *Managing Director of Forensic Accounting, Economic Damages & Financial Crimes and Member of the Firm*, January 2020 – November 2020; *Affiliate Expert*, November 2020 – January 2025; October 2025 - present
3. Bates Group LLC, San Francisco, CA, *Director of Forensic Accounting, Economic Damages & Financial Crimes*, November 2018 – December 2019
4. OnPoint Analytics, Inc., Emeryville, CA, *Director of Forensic and Financial Accounting*, 2016-2018
5. DZH Phillips LLP, CPAs and Advisors, San Francisco, CA, *Director and Partner in Charge of Forensic Accounting and Litigation Consulting*, 2013-2016



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6. StoneTurn, San Francisco, CA, *Managing Director*, 2012
7. Hemming Morse, LLP, San Francisco, CA, *Director, Forensic Accounting and Litigation Consulting*, 1997-2011
8. Banner Aerospace, San Francisco Bay Area, CA, *Subsidiary Controller*, 1996
9. Bank of America, N.A., San Francisco, CA, *Financial Consultant, Financial Management Reporting and Analysis*, 1995
10. Coopers & Lybrand LLP, San Francisco, CA, *Auditor and Tax Accountant*, 1994-1995
11. Burr, Pilger & Mayer, San Francisco, CA, *Auditor and Tax Accountant*, 1993-1994
12. Arthur Andersen LLP, San Francisco, CA, *Tax Paraprofessional (while in college)*, 1988-1992

#### **PROFESSIONAL MEMBERSHIPS & AFFILIATIONS**

1. American Institute of Certified Public Accountants (AICPA)
  - Member - Forensic and Valuation Services Section
2. National Association of Certified Valuators and Analysts (NACVA)
  - Member
3. Bates Group
  - Affiliate Accounting and Damages Expert
4. NERA Economic Consulting
  - Affiliate Industry Expert

#### **VOLUNTEER POSITIONS**

1. American Institute of Certified Public Accountants (AICPA)
  - Commissioner (Appointed) - National Accreditation Commission (1 of 14 commissioners), 2025-2026
  - Member (Appointed) - Certified in Financial Forensics Credential Committee (1 of 9 members), 2022-2025
    - Chair for the CFF Study Group Task Force
  - Co-author - Continuing Professional Development pertaining to the following professional standards
    - Statement on Standards for Forensic Services (SSFS) No. 1
    - Statement on Standards for Consulting Services (SSCS) No. 1
  - Technical reviewer for various professional guidance and reference materials used in the CFF credential process



2. Practising Law Institute (PLI)
  - Co-Chair and faculty member, Pocket MBA: Finance for Lawyers and Other Professionals – 2018-2023
3. Continuing Education of the Bar of California (CEB)
  - CLE Speaker

#### **SPEECHES & PROGRAMS**

1. *Fraud and Forensic Accounting Conference 2024, Conference Panelist for “Practical Strategies for Success: A Practice Management Toolkit,” California Society of Certified Public Accountants, March 20, 2024*
2. *Pocket MBA 2023: Finance for Lawyers and Other Professionals, Program Co-Chair and Speaker for “Financial Statements in Practice: A Case Study,” Practising Law Institute, September 21-22, 2023*
3. *Pocket MBA 2022: Finance for Lawyers and Other Professionals, Program Co-Chair and Speaker for “Financial Statements in Practice: A Case Study,” Practising Law Institute, September 22-23, 2022*
4. *Pocket MBA 2021: Finance for Lawyers and Other Professionals, Program Co-Chair and Co-presenter for “Economic Concepts in the Litigation Context,” Practising Law Institute, Live Webinar, September 27-28, 2021*
5. *Calculating Lost Earnings in Personal Injury and Wrongful Death Cases, Continuing Education of the Bar of California, On-Demand CLE, July 2021*
6. *Calculating Business Income Loss in a Business Interruption Claim, Continuing Education of the Bar of California, On-Demand CLE, May 2021*
7. *Forensic Accounting & Financial Investigations: A Primer for Litigators, Asian Pacific American Bar Association of Silicon Valley, Live Webinar, January 28, 2021*
8. *Pocket MBA 2020: Finance for Lawyers and Other Professionals Program Co-chair; Presenter for “Accounting Fundamentals,” and Co-presenter for “Financial Statements: A Case Study” and “Economic Concepts in the Litigation Context,” Practising Law Institute, Live Webinar, September 21-22, 2020*
9. *Filing a Business Interruption Claim: Properly Calculating the Business Income Loss, Canadian Institute of Actuaries, Live Webinar, August 2020*
10. *Forensic Accounting in Litigation Support and Financial Investigations, Practising Law Institute, San Francisco, California, July 2020*
11. *Accounting Concepts and Financial Statements for Lawyers, Continuing Education of the*



- Bar of California, On-Demand CLE, June 2020
12. *Employment Claims and Commercial Damages – What to Expect in the “New Normal,”* Bates Group, San Francisco, California, June 2020
  13. *Pocket MBA 2019: Finance for Lawyers and Other Professionals Program Co-chair; Co-presenter for “Accounting Fundamentals,” and Co-presenter for “Economic Concepts in the Litigation Context,”* Practising Law Institute, San Francisco, California, September 2019
  14. *Basics of Fraud and Forensic Accounting in Legal Settings,* Practising Law Institute, San Francisco, California, July 2019, July 2017
  15. *Guest Lecturer, Business Ethics MGT 327, Menlo College, Atherton, California, Spring 2017, Fall 2014, Fall 2013, Spring 2013, and Fall 2012*
  16. *60 Minutes with a Forensic Accountant: Evaluating Damages and Financial Condition,* Marin County Bar Association, San Rafael, California, September 2016
  17. *Introduction to Valuing a Business,* Bar Association of San Francisco, San Francisco, California, June 2016
  18. *Introduction to Analyzing Wage-and-Hour Claims,* Bar Association of San Francisco, San Francisco, California, March 2016
  19. *Forensic Accounting for Fraud and Financial Wrongdoing,* Continuing Education of the Bar of California, Oakland, California, March 2016
  20. *Retaining and Using Experts, Without Breaking Ethical Rules,* Bar Association of San Francisco, San Francisco, California, December 2015
  21. *Economic Damages: Numbers Tell the Story – Elements of a Damage Model for an Individual and for a Business,* Bar Association of San Francisco, San Francisco, California, October 2015
  22. *The Proper Care and Feeding of a Fraudster,* AICPA Not-for-Profit Industry Conference, National Harbor, Maryland, June 2015
  23. *Presenting Damages Evidence in Anticipation of an Appeal,* Consumer Attorneys of California, 53rd Annual Convention, San Francisco, California, November 2014
  24. *Fraud Schemes and Business Ethics,* Guest Lecturer, Menlo College, Fall 2014, Fall 2013, Spring 2013, and Fall 2012
  25. *Fraud Risk Factors, Schemes and Responses Impacting Not-for-Profits,* California Society of CPAs Education Foundation, Los Angeles and San Francisco, California, May 2014
  26. *Forensic Accounting in Today’s Busiest Practice Areas,* Continuing Education of the Bar of California, Oakland, California, March 2012
  27. *An Act of Goodwill (A webcast discussing Accounting Standards Update No. 2011-08,*



- Intangibles - Goodwill and Other (Topic 350): Testing Goodwill for Impairment*, California Society of CPAs, November 2011
28. *Basics of Accounting & Finance 2009: What Every Practicing Lawyer Needs to Know (Fraud and Other Issues on the Horizon)*, Practising Law Institute, San Francisco, July 2009
  29. *Introduction to Financial Forensic Accounting*, Guest Lecturer, Golden Gate University, Spring 2009
  30. *Maximizing the Use of Financial Forensic Accountants in Commercial Litigation*, Continuing Education of the Bar of California, Oakland, California, February 2009
  31. *Home At Last: FAS 162 and the GAAP Hierarchy (Webcast)*, California Society of CPAs, August 2008
  32. *Basics of Accounting & Finance 2008: What Every Practicing Lawyer Needs to Know (Fraud and Financial Disaster: A Forensic Accountant's Overview)*, Practising Law Institute, San Francisco, July 2008 and July 2007
  33. *Accounting and Financial Statements for Lawyers*, Continuing Education of the Bar (California), Irvine, June 2007; Sacramento, May 2007
  34. *Accountant Professional Liability*, California Society of CPAs San Francisco, May 2006

## **PUBLICATIONS**

1. *3 Data Challenges in Wage and Hour Damages Analysis*, Law 360, published by Portfolio Media, Inc., March 2018
2. *How to Value Your Company (An introduction to the basics of business valuation)*, [www.firstrepublic.com](http://www.firstrepublic.com), published by First Republic Bank, January 2016
3. *When the Story's in the Numbers (A description of a forensic accountant's various roles in civil litigation)*, The Recorder, published by ALM Media Properties LLC, August 2015
4. *Forensic, CPA (Written for present and future CPAs, an overview of forensic accounting for those interested in this specialization)*, California CPA, published by the California Society of Certified Public Accountants, September 2014
5. *The Opportunity to Commit Fraud Doesn't Have to Be There (A description of the fraud triangle)*, California Society of CPAs - From the Corner Office, <http://www.calcpa.org/Content/26385.aspx>, September 2013
6. *SAS 126 Arrives (A discussion of Statement on Auditing Standards No. 126, The Auditor's Consideration of Entity's Ability to Continue as a Going Concern)*, California CPA, October 2012
7. *An Act of Goodwill (A discussion of Accounting Standards Update No. 2011-08, Intangibles - Goodwill and Other (Topic 350): Testing Goodwill for Impairment)*, California CPA,



November 2011

8. *Fairly Aligned (A discussion of Accounting Standards Update No. 2011-04, Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRS (ASU 2011-04), with a focus on U.S. GAAP), California CPA, August 2011*
9. *Extreme Makeover (An overview of proposed changes to the presentation of general financial statements and the rationale), California CPA, December 2010*
10. *Home At Last: FAS 162 and the GAAP Hierarchy (An explanation of the authoritative hierarchy for generally accepted accounting principles), California CPA, July 2008*
11. *What's Fair (A discussion of fair value accounting), California CPA, August 2007*
12. *Assessing Risk (An analysis of SASs 104-111, the "suite" of new audit risk assessment standards), California CPA, June 2006*
13. *The Future is Bright for Internal Auditors (An overview of the various roles of an internal auditor), Candidate Connection, published by the California Society of Certified Public Accountants, Spring 2005*
14. *A New Era: Using the Internal Audit to Spot Fraud (An overview of the role of internal audit in detecting or preventing financial statement fraud), California CPA, May 2005*
15. *Revisiting Review Engagements: Public and Nonpublic Companies (A discussion of SAS 100 and SSARS 10, the new standards for a review engagement), California CPA, November 2004*
16. *How the Sarbanes-Oxley Act Has Redefined Auditor Independence (An analysis of the Sarbanes-Oxley Act and its impact on auditors), California CPA, October 2002*
17. *When to Consolidate A Special Purpose Entity (A discussion of Pre-FIN 46 consolidation accounting for SPEs), California CPA, June 2002*

## **EXPERT TESTIMONY**

1. *Roni Alvandi v. Alvand Transportation Corp. et al. (Superior Court of the State of California for the County of Los Angeles, Case No. 23STCV11510) (2026)*
  - Deposition
2. *Lee Leong v. Ashley A. Lopez et al. (Superior Court of the State of California in and for the County of Santa Clara, Case No. 24CV430173) (2026)*
  - Deposition
3. *Kamran Mohammadi v. Nina Yousefi (Superior Court of the State of California in and*



for the County of Santa Clara, Case No. 19FL001359) (2026)

- Trial
4. Martin Carrillo, individually and on behalf of all others similarly situated potential persons v. State Compensation Insurance Fund, et al. (Superior Court of the State of California in and for the County of Alameda, Case No. 21CV001473) (2025)
    - Deposition
  5. Giuseppe Pampera, individually and on behalf of all others similarly situated v. Elon Musk (United States District Court, Northern District of California, San Francisco Division, Case No. 22-cv-05937-CRB) (2025)
    - Deposition
  6. Nicholas Magarian v. Linde Gas & Equipment Inc et al. (United States District Court, Northern District of California, Case No. 5:23-cv-03086) (2025)
    - Deposition
  7. Cardinal Financial Company v. Nathan Pina (Superior Court for the State of California and in the County of Los Angeles, Case No. 01-23-0003-3647) (2025)
    - Arbitration
  8. Jerome Murphy v. FSC Securities Corporation and Osaic Wealth , Inc. f/k/a Advisor Group, Inc. (FINRA Dispute Resolution Services, FINRA Case No. 23-02697, Dallas, Texas) (2025)
    - Arbitration
  9. N.R. Waterloo, LLC v. FPI Management, Inc. et al. (Superior Court of Santa Clara, County of Santa Clara, Case No. 20-CV-366393) (2025)
    - Deposition
  10. Ali Akbal Kalbali v. Ali Asghar Kalbali, et al. (Superior Court of Santa Clara, County of Santa Clara, Case No. 19-CV-355207) (2024 and 2025)
    - Deposition
    - Trial
  11. TWC OPS LLC dba Toyota of Walnut Creek, et al. v. Balboa Capital Corporation, et al. (Superior Court for the County of Orange, Case No. 30-2020-01149116-CU-BT-CJC)



(2024)

- Deposition
- Trial

12. *RICKY L. APPIN, Plaintiff v. MERGERMARKET (U.S.) LTD., a New York Corporation, et al.* (In the United States District Court, the Northern District of California, Case No. 4:23-cv-03372-HSG) (2024)

- Deposition

13. *DNA CA, Inc. v. Pacific Reserve Nursery, LLC dba Pacific Reserve, et al.* (Superior Court in and for the County of Monterey, Case No. 21CV002850) (2024)

- Deposition
- Trial

14. *Credit Capital LLC v. Mirko Jokanovic and related Counterclaims* (JAMS Case No. 1220770596) (2024)

- Deposition
- Arbitration

15. *In re: Uheina Tonga, Trustee for The Seini L. Tuitavake Revocable Inter vivos Trust dated November 6, 2003, and any amendments thereto* (Superior Court for the County of San Mateo, Case No. 18PRO00432) (2024)

- Trial

16. *Content Checked Holdings, Inc. v. RBSM LLP* (Superior Court in and for the County of Los Angeles, Case No. BC721119) (2023)

- Deposition
- Trial

17. *Jane Kappel and Bryan Kappel v. Central Contra Costa Sanitary District* (Superior Court in the County of Contra Costa, Case No. C19-01012) (2023)

- Deposition

18. *A.H., a minor, by and through his parents Bruce H. and Tanya H., et al. v. Saint Francis High School of Mountain View, et al.* (Superior Court of California, County of Santa Clara, Case No. 20CV369829) (2023)

- Deposition



19. *Vertical Tank, Inc. v. Western Oilfield Supply Company* (Superior Court of California, County of Kern, Case No. BCV-18-103105) (2023)
  - Deposition
20. *GBTKAT GOLD, LLC, et al. v. Golden Queen Mining Company, LLC, et al.* (United States District Court for the Eastern District of California, Case No. 1:19-cv-01114-DAD-BAK (BAM)) (2022)
  - Deposition
  - Trial
21. *Lesley Hill v. Prima Medical, Inc. et al.* (Superior Court of San Francisco, Case No. CGC-20-584965) (2022)
  - Trial
22. *Ann Lane v. Dino Elyassnia, M.D., et al.* (Superior Court of San Francisco, Case No. CGC-20-586918) (2021)
  - Deposition
23. *Tammy Traverso v. Pacific Maritime Association, et al.* (Superior Court of San Francisco, Case No. CGC-18- 570611) (2021)
  - Deposition
24. *Jerry Yue v. Alvernaz Partners LLC, et al. and Related Cross-Complaint* (Superior Court of Alameda County, Case No. RG19014821) (2021)
  - Deposition
25. *William Bonner v. GEICO Indemnity Company et al.* (Superior Court of Alameda County, Case No. RG17879701) (2021)
  - Deposition
26. *Poodles, Inc. et al. v. Roger C. Kuhn et al.* (Superior Court of California – City and County of San Francisco, Case No. CGC-16-550634) (2019)
  - Deposition
  - Trial
27. *Joannie Reyes v. Victory Outreach of Santa Rosa, et al.* (Sonoma County Superior Court, Case No. SCV-261181) (2019)



- Trial
28. *Chi Hoang v. Vu Nguyen, et al.* (Santa Clara Superior Court, Case No. 16CV300868) (2019)
- Deposition
  - Trial
29. *Mino Parsazadeh v. Hampton Health et al. and related Cross-Complaint* (San Francisco Superior Court, Case No. CGC-17-562581) (2019)
- Deposition
30. *Riptide LLC et al. v. Great Highway Market et al.* (San Francisco Superior Court, Case No. CGC-17-557249) (2019)
- Deposition
31. *Gilberto Molina Carranza v. N. Gonzalez Farm Labor Service, Inc., et al.* (Kern County Superior Court, Case No. BCV-17-100927) (2019)
- Deposition
  - Trial
32. *Andrew Huff v. Royal Inn Hotel, et al.* (San Francisco County Superior Court, Case No. CGC-17-556945) (2018)
- Deposition
33. *Gary Mattes, individually and dba Gary Apiaries v. George Perry and Sons, Inc, et al.* (Superior Court of California, County of San Joaquin, Case No. 39-2013-00304818-CU-PU-STK) (2017)
- Deposition
34. *Carlos McClatchy v. Gary B. Pruitt; et al.* (Superior Court of the State of California, City and County of San Francisco, Case No. PES-11-294985) (2017)
- Deposition
  - Trial
35. *Jo Savage et al. v. The Roman Catholic Bishop of Santa Rosa, et al. and related Cross-Complaint* (Superior Court of Sonoma, Case No. SCV-258610) (2017)
- Deposition
  - Trial



36. *Cal Chef Foods, LLC v. Cold Storage Manufacturing, Inc., et al. and related Cross-Complaint* (Superior Court of Alameda, Case No. HG15784028) (2017)
  - Deposition
  - Arbitration
37. *Darren Wallace, Keith Hart, Mark Leeds, and other employees similarly situated v. City of San Jose* (Northern District Court of California, Case No. 5:16-cv-04914-HRL) (2017)
  - Deposition
38. *Taquerias La Alteña, Inc. v. Hawk Ling Lou, et al.* (San Francisco Superior Court, Case No. CGC-15-547412) (2017)
  - Deposition
39. *LF Centennial Limited v. Z-Line Designs, et al.* (United States District Court, Southern District of California, Case No. 3:16-cv-00929-JM-NLS) (2017)
  - Deposition
40. *Jeff W. Baker v. David R. Baker* (JAMS Silicon Valley Reference No. 1100085388) (2017)
  - Arbitration
41. *California Bureau of Real Estate v. [Respondents]* (2016)
  - Administrative Hearing
42. *Old Trace Partners, L.P., et al. v. Theodore G. Sorensen, et al.* (JAMS Silicon Valley Reference No. 1110017521, Santa Clara Superior Court Case No. 114CV266849) (2016)
  - Deposition
  - Arbitration
43. *Noah Silver-Sky, et al. v. SRAC Holdings I, Inc., et al.* (American Arbitration Association, Commercial Arbitration Tribunal, Case No. 74-160-288-12) (2016)
  - Deposition
44. *Steven Rempell and Marcia Rempell v. Robert Theodore Hofmann, O.C. Jones and Sons, Inc., et al.* (Superior Court, Marin County, Case No. CIV 1302527) (2015)
  - Deposition
  - Trial



45. *Charles Stephen Sanford v. Jacy Leann Rasnick and William Rasnick* (Superior Court, Alameda County, Case No. RG13668115) (2015)
  - Deposition
  - Trial
46. *John J. McAleese, III v. Morgan, Lewis & Bockius LLP, and related Counterclaim* (Philadelphia, Pennsylvania) (2015)
  - Arbitration
47. *Yolanda Stokes as Guardian ad Litem of Latrice Captain v. Kmart Corporation, and related Cross-Complaint Kmart Corporation v. Pacific Cycle* (Superior Court, Alameda County, Case No. RG13683700) (2014)
  - Deposition
  - Trial
48. *Tower Acquisition LLC v. Grace E. Sweningsen, et al. and Related Cross-Complaint* (Superior Court, Alameda County, California, Case No. VG11565045) (2014)
  - Deposition
  - Trial
49. *Newman Flange & Fitting Company v. Fred Hawley and Stephen Bissett, et al.* (Superior Court, County of Stanislaus, Case No. 680979) (2014)
  - Deposition
50. *Tara Ganance and Justin Davis v. California Pacific Medical Center and St. Luke's Hospital, et al.* (Superior Court, County of San Francisco, Case No. GCG-12-521398) (2014)
  - Deposition
51. *7 Dawn LLC, et al. v. Groundswell Development, Inc., et al.* (Superior Court, Alameda County, California, Case No. RG 09444557) (2012)
  - Deposition
52. *Rosario Maiolino v. UnumProvident Corporation* (Superior Court, San Francisco County, California, Case No. 307568) (2006)
  - Deposition
53. *Samuel Quiroz v. Pacific Rim Transport, Inc., Joshua Gruen, et al.* (Superior Court, Alameda County, California, Case No. 2002-039303) (2002)



- Deposition
- Trial

54. Marlene C. Rozett v. UnumProvident Corporation, The Paul Revere Life Insurance Company, et al. (Superior Court, Santa Clara County, California, Case No. CV788024) (2002)

- Deposition
- Trial

55. Joan Hangarter v. The Paul Revere Life Insurance Company, UnumProvident Corporation, et al. (U.S. District Court, Northern District of California, Case No. C99-05286 JL) (2002)

- Deposition
- Trial

56. Wesley Evans and Dr. Joseph Ellis v. Provident Life and Accident Insurance Company, Bay Brook Medical Group, Inc., et al. (Superior Court, Alameda County, California, Case No. 815688-2) (2001)

- Deposition