



**CURRICULUM VITAE OF
A. CHRISTINE DAVIS, CPA/CFE, CVA, CGMA
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PROFESSIONAL CREDENTIALS

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 (CFE), American Institute of Certified Public Accountants [AICPA] (#257) - 2008
3. Certified Valuation Analyst (CVA), National Association of Certified Valuators and Analysts [NACVA] (#041850) - 2008
4. Chartered Global Management Accountant (CGMA), AICPA - 2014
5. Arbitrator Certificate, Bar Association of San Francisco - 2015
6. Blockchain Fundamentals for Accounting and Finance Professionals Certificate, AICPA - 2019

EDUCATION

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

PROFESSIONAL POSITIONS

1. Financial Evidence Group, A CPA Firm, San Francisco, CA, *Founder and President*, November 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 - 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
6. StoneTurn, San Francisco, CA, *Managing Director*, 2012



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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*, 1995-1996
9. Coopers & Lybrand LLP, San Francisco Bay Area, CA, *Auditor and Tax Accountant*, 1994-1995
10. Burr, Pilger & Mayer, San Francisco Bay Area, CA, *Auditor and Tax Accountant*, 1993-1994

PROFESSIONAL MEMBERSHIPS & AFFILIATIONS

1. American Institute of Certified Public Accountants (AICPA)
 - Member – Certified in Financial Forensics Credential Committee (9 members)
 - Chair for the CFF Study Group Task Force
 - Member - Forensic and Valuation Services Section
 - Co-author for 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
2. National Association of Certified Valuators and Analysts (NACVA)
 - Member
3. Practising Law Institute (PLI)
 - Co-Chair and faculty member, Pocket MBA: Finance for Lawyers and Other Professionals
4. Continuing Education of the Bar of California (CEB)
 - CLE Speaker
5. Bates Group LLC
 - Affiliated Consulting and Testifying Expert
6. NERA Economic Consulting
 - Affiliated Industry Expert

SPEECHES & PROGRAMS

1. *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
2. *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



3. *Calculating Lost Earnings in Personal Injury and Wrongful Death Cases*, Continuing Education of the Bar of California, On-Demand CLE, July 2021
4. *Calculating Business Income Loss in a Business Interruption Claim*, Continuing Education of the Bar of California, On-Demand CLE, May 2021
5. *Forensic Accounting & Financial Investigations: A Primer for Litigators*, Asian Pacific American Bar Association of Silicon Valley, Live Webinar, January 28, 2021
6. *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
7. *Filing a Business Interruption Claim: Properly Calculating the Business Income Loss*, Canadian Institute of Actuaries, Live Webinar, August 2020
8. *Forensic Accounting in Litigation Support and Financial Investigations*, Practising Law Institute, San Francisco, California, July 2020
9. *Accounting Concepts and Financial Statements for Lawyers*, Continuing Education of the Bar of California, On-Demand CLE, June 2020
10. *Employment Claims and Commercial Damages – What to Expect in the "New Normal,"* Bates Group, San Francisco, California, June 2020
11. *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
12. *Basics of Fraud and Forensic Accounting in Legal Settings*, Practising Law Institute, San Francisco, California, July 2019, July 2017
13. *Guest Lecturer, Business Ethics MGT 327, Menlo College, Atherton, California, Spring 2017, Fall 2014, Fall 2013, Spring 2013, and Fall 2012*
14. *60 Minutes with a Forensic Accountant: Evaluating Damages and Financial Condition*, Marin County Bar Association, San Rafael, California, September 2016
15. *Introduction to Valuing a Business*, Bar Association of San Francisco, San Francisco, California, June 2016
16. *Introduction to Analyzing Wage-and-Hour Claims*, Bar Association of San Francisco, San Francisco, California, March 2016
17. *Forensic Accounting for Fraud and Financial Wrongdoing*, Continuing Education of the Bar of California, Oakland, California, March 2016



18. *Retaining and Using Experts, Without Breaking Ethical Rules*, Bar Association of San Francisco, San Francisco, California, December 2015
19. *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
20. *The Proper Care and Feeding of a Fraudster*, AICPA Not-for-Profit Industry Conference, National Harbor, Maryland, June 2015
21. *Presenting Damages Evidence in Anticipation of an Appeal*, Consumer Attorneys of California, 53rd Annual Convention, San Francisco, California, November 2014
22. *Fraud Schemes and Business Ethics*, Guest Lecturer, Menlo College, Fall 2014, Fall 2013, Spring 2013, and Fall 2012
23. *Fraud Risk Factors, Schemes and Responses Impacting Not-for-Profits*, California Society of CPAs Education Foundation, Los Angeles and San Francisco, California, May 2014
24. *Forensic Accounting in Today's Busiest Practice Areas*, Continuing Education of the Bar of California, Oakland, California, March 2012
25. *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
26. *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
27. *Introduction to Financial Forensic Accounting*, Guest Lecturer, Golden Gate University, Spring 2009
28. *Maximizing the Use of Financial Forensic Accountants in Commercial Litigation*, Continuing Education of the Bar of California, Oakland, California, February 2009
29. *Home At Last: FAS 162 and the GAAP Hierarchy (Webcast)*, California Society of CPAs, August 2008
30. *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
31. *Accounting and Financial Statements for Lawyers*, Continuing Education of the Bar (California), Irvine, June 2007; Sacramento, May 2007
32. *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, 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 PROVIDED UPON REQUEST