



VICENTI ♦ LLOYD ♦ STUTZMAN LLP
CPAs AND BUSINESS ADVISORS

Forensics Services

- FRAUD & FINANCIAL INVESTIGATIONS
- FORENSIC ACCOUNTING SERVICES
- LITIGATION CONSULTING & EXPERT WITNESS TESTIMONY
- ETHICS & FRAUD ASSESSMENT/TRAINING



About Vicenti, Lloyd & Stutzman LLP

Since its founding in 1953, Vicenti, Lloyd & Stutzman LLP (VLS) has built a team of exceptional accounting professionals with rich experiences and dedication to a wide variety of organizations. Our team of more than 65 — partners, senior managers, managers and support staff — has provided responsible and effective accounting, audit and advisory services to thousands of clients throughout California as well as in other states.

The key to our success is applying our expertise through a meaningful relationship with each one of our clients, which include law firms, CEOs, leaders in education, municipalities, governmental agencies, our law enforcement community, commercial businesses, and not-for-profit agencies.

STATEWIDE & NATIONAL RECOGNITION

VLS is considered by the American Institute of Certified Public Accountants to be one of the top 500 firms nationwide, and by the California Society of CPAs as one of the top 50 firms in California. VLS has also been recognized nationally as one of the “Best Accounting Firms to Work For” for the past three years.

SET APART FROM THE COMPETITION

You will find that VLS provides a different kind of accounting experience—and the positive results you would expect from it—through our:

- Unique, one-on-one partnership with clients
- Streamlined, proven processes
- Solid reputation based on numerous successes
- Extremely competitive pricing
- Outstanding Forensic Services Team

Our team works in partnership with all VLS departments as needed to ensure our clients are provided the best service possible. Many of our staff members are bilingual, speaking Spanish and other languages common in the Southern California region.



Our capabilities and passion for making meaningful contributions for our clients—supporting their vision and mission through the application of our work—is what truly sets us apart.



We've helped thousands of clients
achieve their goals by providing
the deepest level of trust, care and
commitment.

L.A. Office Partner

Ernie Cooper

CPA/CFF, CFE, JD, Former FBI Special Agent

ECooper@vlsllp.com



Ernie Cooper, Partner, leads the VLS Forensic Services Team and heads the VLS Los Angeles office. He served as an FBI agent for over 20 years and is an active member of the Society of Former FBI Special Agents. Ernie's FBI experiences involved working with the "mafia," bank robbers, kidnappers, undercover operations and white collar criminals all over the country. Ernie was also an Executive Manager of the FBI and a member of the FBI's Inspection Team.

Ernie's extensive background and multiple credentials provide a unique and invaluable combination of expertise that has contributed to his success in managing financial fraud investigations in the private sector. He has assisted clients in solving complex fraud matters, assisted law enforcement with prosecutions of these cases, and has helped clients receive restitution for these wrongdoings. Ernie is highly regarded for his work with all levels of law enforcement and public and private sectors, and has frequently testified in court as an expert in forensic accounting and fraud matters.

Ernie joined VLS in 2005, playing an integral role in the expansion of the firm's Forensic Services department. He draws on extensive experience as a Special Agent with the FBI, as Director of Forensic Investigative Practice with KPMG, and as an auditor to provide clients with thorough forensic services.

PROFESSIONAL BACKGROUND

- 20+ years of service as an FBI Special Agent
- Big 8 and Big 4 Accounting Firm experience
- Frequent speaker and trainer
- Accomplished expert witness on forensic accounting and fraud investigations

PROFESSIONAL AND COMMUNITY ACTIVITIES

- Association of Certified Fraud Examiners, Board of Directors OC Chapter
- Society of Former Special Agents of the Federal Bureau of Investigation, Former Chairman, Los Angeles Chapter
- State Bar of California

LANGUAGES

- Intermediate Spanish

David Wall

Director, JD, CPA, CFE

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David Wall is a director at Vicenti, Lloyd & Stutzman. Mr. Wall has over 25 years of experience in litigation in southern California, devoted exclusively to financial investigations and litigation forensics. Mr. Wall has significant experience in all phases of litigation, serving as a financial investigator, litigation consultant, and testifying expert. His engagements have concerned financial disputes involving white-collar fraud, conversion and embezzlement, shareholder and partnership disputes, purchase and sale disputes, breach of contract and fiduciary duty, unfair competition, fraudulent transfer, alter-ego and vicarious liability, and economic damages analysis, in both civil and criminal actions.

LITIGATION TESTIFYING AND CONSULTING EXPERIENCE

Mr. Wall has testified as an expert witness on accounting and financial issues in both jury and bench trials in California Superior Court, as well as at preliminary hearing, arbitration, and deposition. Mr. Wall has served as a consulting expert on financial and accounting issues in hundreds of litigation matters, performing financial investigations, drafting discovery plans, assisting with the preparation and issuance of subpoenas, directing the reconstruction of bank, brokerage, and other financial records, assisting with interviews and depositions, and trial support.

SPEAKING ENGAGEMENTS

Mr. Wall frequently speaks to professional groups, including: International Conference of the Association of Certified Fraud Examiners; national conferences of the Institute of Internal Auditors; National Association of Certified Valuators and Analysts; Commercial Law League of America; California Society of CPAs; Institute of Management Accountants; Association of Government Accountants; Los Angeles County Bar Association; American Society for Industrial Security; International Association of Special Investigation Units; California Association of Licensed Investigators; Southern California Fraud Investigators Association; Construction Financial Management Association; and the California Society of Municipal Finance Officers.

PROFESSIONAL ACTIVITIES

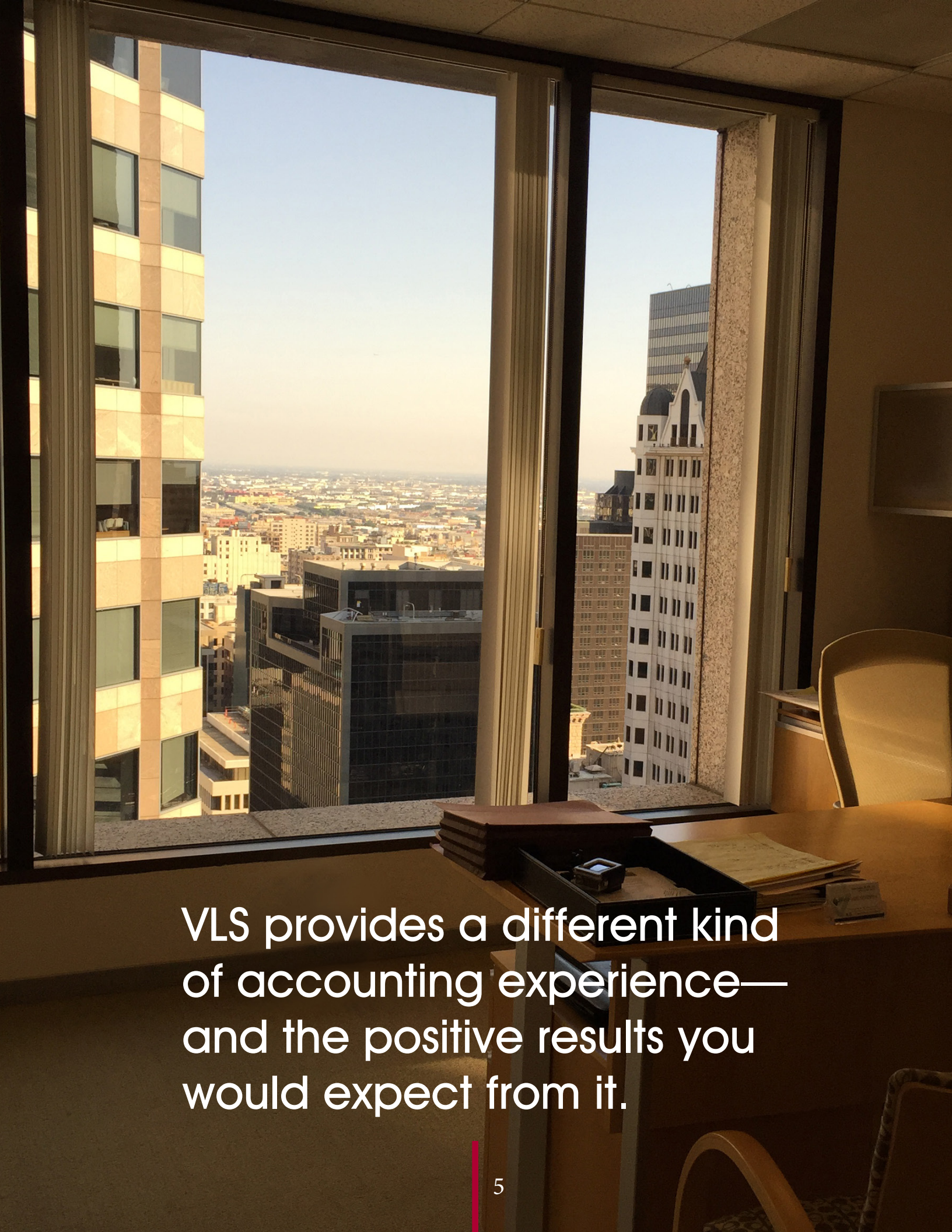
- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- State Bar of California
- Los Angeles County Bar Association
- Association of Certified Fraud Examiners (ACFE)
- ACFE-Los Angeles Chapter (Current President)
- ACFE-Inland Empire Chapter (Past President)

PRACTICE AREAS

- Financial Investigations
- Litigation Support
- Expert Witness

CERTIFICATIONS & LICENSES

- Certified Public Accountant
- Certified Fraud Examiner
- State Bar of California
- Licensed Private Investigator



VLS provides a different kind of accounting experience—and the positive results you would expect from it.

Forensic Services Team

Our VLS Forensic Services Team (a.k.a. Forensic Accounting and Financial Investigations Team) is a highly respected and sought-out authority in fraud prevention, detection and investigation. Our multi-disciplined team is comprised of Certified Public Accountants, Certified Fraud Examiners, professionals Certified in Financial Forensics, Certified Internal Auditors, a Certified Digital Forensics Examiner, a Certified Information Technology Professional, and Certified Valuation Analysts. We have earned a reputation for credibility and success in helping businesses safeguard resources and combat fraud.

Clients value our extensive experience in forensic accounting and financial investigations. They rely on our efficiencies in investigating corporate fraud and misconduct that has been perpetrated by employees and their conspirators. They also appreciate how well we work with law enforcement agencies, legal counsel, insurance companies and C-Level Managers. We ensure the highest level of objectivity and integrity as expert witnesses in both civil and criminal matters. Our team is comprised of full-time CPA, forensic accountant, bilingual Spanish speakers that many of our clients find invaluable.

FRAUD & FINANCIAL INVESTIGATIONS

VLS Forensic Services works with attorneys and entity management to conduct internal investigations where there are allegations of financial irregularities or other sensitive wrongdoings perpetrated by employees. We use a proven process to deliver a thorough and discreet investigation for you and your legal team. Whether for a governmental, corporate, partnerships, or non-profit entity, VLS provides:

- Investigations of fraud, including embezzlement and other financial irregularities
- Tracing of misappropriated funds
- Proven experts in detailed analysis of financial records
- Asset and individual background checks
- Computer forensics
- Reports for law enforcement and insurance carriers to assist with loss recovery
- Liaison and referral with law enforcement and regulatory agencies
- Risk assessment of allegations of fraud and financial Irregularities
- Professional and experienced interviewers of complaints by Whistleblowers
- Experienced working with legal counsel in employment – disciplinary matters

“I have had the opportunity to work with the VLS investigative team on more than one sensitive fraud investigation. I continually call upon the professionals at VLS as they consistently provide outstanding investigative service. I consider them to be of the highest caliber and they are top notch investigators.”

-Attorney,
West Los Angeles office of
California law firm

FORENSIC ACCOUNTING SERVICES

Our VLS Forensic Services team has been called upon quite extensively in recent years to perform what our clients have referred to in many different terms — “Forensic Audits,” “Forensic Accounting Projects” or “Accounting Review Projects.” Regardless of the name given to this type of work, we have found that many of our clients have financial analysis needs beyond the typical litigation support or investigation of wrong-doing. Clients often want to take a “deeper look” into certain transactions or business operations.

This is where we step in. Our team, with its extensive background — CPAs, Internal Auditors, and former FBI Special Agents — is where diverse areas of expertise come together as one to serve you. We have tremendous success in these types of projects by helping our clients gain a deeper understanding of a specific aspect of their business and/or finances. Some of our clients have included school districts, public agencies, municipalities, home owner associations, business development agencies, corporate- commercial businesses and not-for-profit organizations. Some examples of these services include:

- Analyze mountains of data and business records to reconstruct financial information, including sources and uses of funds
- Identify, review, and trace funding sources and interrelated transactions
- Review suspicious vendor transactions and other disbursements for kickbacks, financial irregularities or mismanagement of funds
- Review payroll to verify compliance and identify possible irregularities
- Review employee expense reimbursements for compliance and irregularities
- Review allegations of attempts by staff to “cover up” payroll discrepancies
- Conduct a thorough forensic financial analysis of business and personal records to develop financial profiles of individuals or groups identified as participating in suspicious or illegal activities
- Examine internal control system, assess vulnerability to fraud, and establish steps to minimize the risk of fraud

“My firm had a very sensitive and high profile fraud investigation involving a high level employee that involved administrative, civil and criminal processes. The VLS investigative team knew what to do during all facets of the investigation. They continually worked with us as partners and we worked together as a team throughout. They are true professionals and we definitely would use them again.”

-Attorney,
downtown Los Angeles law firm

LITIGATION CONSULTING & EXPERT WITNESS TESTIMONY

Seasoned litigators know that a CPA expert witness is often the difference between winning or losing in many business litigation matters. Our Forensic Services group has extensive experience in working with attorneys as expert witnesses or pre-trial consultants.

Clients count on VLS to interpret complicated financial information, provide recommendations for case strategy, and support it with expert witness testimony as needed. In many engagements, we are hired to investigate and analyze financial data, and then prepare clear, accurate and persuasive reports. We render knowledgeable, objective opinions that are based on years of experience along with technical expertise.

We provide litigation support in a wide range of matters, including: business interruption; unfair competition; breach of contract; inventory losses; family financial disputes; conversion/embezzlement; breach of fiduciary duty; fraudulent transfer; alter-ego and vicarious liability; shareholder/partnership disputes; adversarial proceedings in bankruptcy; probate and trust litigation; and marital dissolution.

Our experience includes a wide range of engagements, including:

- Expert witness/pre-trial consultant
- Assistance in case strategy
- Deposition assistance, including preparation, attendance and testimony
- Participation in settlement negotiations






ETHICS & FRAUD ASSESSMENT/TRAINING

VLS works closely with our clients to combat fraud in the workplace. Our services are conducted by our multi-disciplinary team of fraud experts (CPAs, Certified Internal Auditors, Certified Fraud Examiners and former law enforcement investigators including the FBI). These services are designed to promote a fraud-free workplace and include the following:

- **Fraud Risk Check-up and Assessment Service:** Proven success for early identification of risks with a learning and educational process; an easy, affordable method to identify gaps in your fraud program; the opportunity to fix 'potential fraud problems' early; and an opportunity to establish relationships with fraud experts.
- **Ethics and Fraud Awareness Workshop Series:** This series of highly practical sessions delivers dramatic, real-life insights about fraud schemes and provides a clear understanding for establishing an effective fraud prevention and ethics program as the first line of defense in prevention, detection and stopping fraud.
- **Internal Control Advisors:** Our experts identify red flags and install effective controls, from internal control documentation, assessment and recommendations for improvement, to the monitoring of high risk areas, performing internal audit functions, using technology tools for internal audit functions, and developing and implementing your fraud and code of ethics policies.



Our promise to you is to
deliver a comprehensive
investigative experience
and make a positive
difference in your world.

VLS Forensic Services Team Leaders

In addition to Ernie Cooper, our Team Leaders include Linda Saddlemire, Jenny Dominguez and Ana Rodriguez. We welcome your direct calls and emails. We pride ourselves on frequent and effective communication — and keeping your information confidential. Our promise to you is to deliver a comprehensive investigative experience and make a positive difference in your world.

Linda Saddlemire, Ed.D., CPA/CFF, CFE, MBA — Managing Partner/CEO

LSaddlemire@vlsllp.com

Linda Saddlemire joined Vicenti, Lloyd & Stutzman in 1982 and served as Partner for more than 25 years before being named Co-Managing Partner in 2012. She was then appointed Managing Partner/CEO in 2015. As a leader of our Forensic Services Team, she works with a variety of professionals in order to help organizations fight corporate and employee fraud. Linda's multiple credentials include Certified Public Accountant, Certified Fraud Examiner, and Certified in Financial Forensics. She holds an Executive Masters of Business Administration and a Doctorate Degree in Organizational Leadership. Linda knows that businesses are highly susceptible to fraud and wants to share her knowledge with them so they can protect their resources and reputation. Linda is here to help organizations build a culture of integrity and productivity within their workplace.



Jenny Dominguez, CPA/CFF, CFE — Senior Manager

JDominguez@vlsllp.com

Jenny Dominguez joined Vicenti, Lloyd & Stutzman in 2010 and was named Senior Manager in 2011. She is licensed as a Certified Public Accountant, Certified Fraud Examiner, and Certified in Financial Forensics. Jenny has more than 11 years of experience leading fraud investigations for large governmental, educational, real estate and construction entities, and has participated in the full cycle of cases -- from phone call to investigation to resolution. She is committed to fairness, honesty, and seeking justice. Jenny also has extensive experience in forensic accounting, expert witness testimony, breach of contract disputes and acquisition due diligence. Along with Linda and Ernie, Jenny strongly believes in promoting a fraud-free, ethical workplace.



Ana Rodriguez, CPA, CFE — Senior Associate

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Ana is a graduate of California State Polytechnic University, Pomona, with an emphasis in Accounting. She joined VLS in 2013 and, since that time, has worked on several fraud investigation engagements. She also performs compliance and financial audits for governmental and education agencies. Ana is licensed as a Certified Public Accountant and Certified Fraud Examiner. She is committed to reducing workplace fraud and instilling public trust and confidence. Ana is fluent in both Spanish and English.



Other VLS Services

VLS also provides a full-range of traditional accounting services, which are all available in our LA Office, including:

ACCOUNTING

- Cash flow analysis
- Business entity selection
- Full service accounting “set-up” for new and fast-growing businesses
- Client training on accounting software programs

FINANCIAL AND GOVERNMENTAL AUDITS

- Compilations, reviews and audits

INTERIM CONTROLLERSHIPS

- On-site accounting support tailored to fit your specific need
- Short or long term need
- We collaborate with all areas of your organization, including accounting, operations, sales, and marketing to deliver the essential numbers to you
- Assist you in times of “financial crisis”

CONSULTING


- Succession planning
- Compliance and consulting for charter schools, K-12, and community college districts
- Overall business advisory service in partnership with you

FULL SERVICE TAX SERVICES

- Business, individuals, estates and trusts, and not-for-profit
- Tax return preparation
- Tax planning
- Helping you through a smooth and thorough audit



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CPAs AND BUSINESS ADVISORS



We've helped
thousands of clients
achieve their goals
by providing the
deepest level of trust,
care and commitment.

Come get to know us –
let's talk about how we
can help you, too.

Vicenti, Lloyd & Stutzman LLP
Certified Public Accountants and Business Consultants

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