



**A. Christine Davis, CPA, CFF, CVA, CGMA**

Director of Forensic and Financial Accounting

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**OnPoint  
Analytics**

## **INDUSTRY EXPERIENCE**

### **Director of Forensic and Financial Accounting, OnPoint Analytics, Inc., 2016 – Present:**

Christine Davis has twenty-six years of forensic accounting, audit, tax and dispute consulting experience. She has worked on a wide range of disputed financial matters for clients ranging from large public corporations to smaller privately held companies, and has led and participated in many engagements requiring her professional expertise. Her work contributing to a resolution of those matters involved the gathering of sufficient relevant evidence that formed the basis for her conclusions or opinions. Those assignments involved many industries, including technology, telecommunications, manufacturing, consumer goods, real estate, construction, financial services, mortgage banking, agriculture, insurance, healthcare, restaurants, parking services, media, government, and nonprofits.

As a consulting or testifying expert, her assignments have included the calculation of economic damages; evaluation of claims of wage-and-hour violations under the FLSA and the California Labor Code; analysis of financial statements for both privately-held and large publicly-held companies to determine the entity's compliance with generally accepted accounting principles; evaluation of claims of accounting malpractice, including assessing the adequacy of audit procedures performed and whether the outside auditor's audit procedures met the standards of care under GAAS and PCAOB standards; reconstructing business transactions based upon available evidence and communicating what those transactions signify; interpreting internal company documents and financial reports; obtaining an understanding of accounting systems to identify weaknesses in internal controls that could lead to erroneous financial reporting and potential fraud; calculation of the present value of a company's future cash flows and reviewing the reasonableness a company's forecasts and projections; calculating the net worth of a party and explaining their ability to pay punitive damages to the trier of fact; and the investigation of suspected financial fraud, quantification of the loss, and communication with law enforcement agencies. She has also prepared business valuations that present the estimated fair market value of privately-held businesses pursuant to prescribed valuation standards.

## **TESTIMONY**

*Andrew Huff v. Royal Inn Hotel, et al.* (San Francisco County Superior Court, Case No. CGC-17-556945) (2018)

- Deposition

*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

*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 Testimony

*Jo Savage et al. v. The Roman Catholic Bishop of Santa Rosa, et al. and Related Cross-Action* (Superior Court of Sonoma, Case No. SCV-258610) (2017)

- Deposition

- Trial Testimony

*Cal Chef Foods, LLC v. Cold Storage Manufacturing, Inc., et al. and Related Cross- Action* (Superior Court of Alameda, Case No. HG15784028) (2017)

- Deposition
- Arbitration Testimony

*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)

- Expert Report
- Deposition

*Taquerias La Alteña, Inc. v. Hawk Ling Lou, et al.* (San Francisco Superior Court, Case No. CGC-15-547412) (2017)

- Expert Report
- Deposition

*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)

- Expert Report
- Deposition

*Jeff W. Baker v. David R. Baker* (JAMS Silicon Valley Reference No. 1100085388) (2017)

- Expert Report
- Arbitration Testimony

*California Bureau of Real Estate v. [Respondents]* (2016)

- Expert Reports
- Administrative Hearing Testimony

*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)

- Expert Reports
- Deposition
- Arbitration Testimony

*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)

- Expert Report
- Deposition

*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)

- Expert Reports
- Deposition
- Trial Testimony

*Charles Stephen Sanford v. Jacy Leann Rasnick and William Rasnick* (Superior Court, Alameda County, Case No. RG13668115) (2015)

- Deposition
- Trial Testimony

*Morgan, Lewis & Bockius LLP v. John J. McAleese, III, and Related Counterclaim* (2015)

- Expert Report
- Arbitration Testimony

*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 Testimony

*Tower Acquisition LLC v. Grace E. Sweningsen, et al. and Related Cross-Complaint* (Superior Court, Alameda County, California, Case No. VG11565045) (2014)

- Deposition
- Trial Testimony

*Newman Flange & Fitting Company v. Fred Hawley and Stephen Bissett, et al.* (Superior Court, County of Stanislaus, Case No. 680979) (2014)

- Deposition

*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

*7 Dawn LLC, et al. v. Groundswell Development, Inc., et al.* (Superior Court, Alameda County, California, Case No. RG 09444557) (2012)

- Deposition

*Rosario Maiolino v. UnumProvident Corporation* (Superior Court, San Francisco County, California, Case No. 307568) (2006)

- Deposition

*Samuel Quiroz v. Pacific Rim Transport, Inc., Joshua Gruen, et al.* (Superior Court, Alameda County, California, Case No. 2002-039303) (2002)

- Deposition
- Trial Testimony

*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 Testimony

*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)

- Expert Report
- Deposition
- Trial Testimony

*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)

- Expert Report
- Deposition

## **PROFESSIONAL CREDENTIALS**

Certified Public Accountant, State of California (#69217)

Certified Public Accountant, State of New York (#101228)

Certified in Financial Forensics, AICPA (#257)

Certified Valuation Analyst, National Association of Certified Valuators and Analysts (#041850)

Chartered Global Management Accountant, AICPA

Arbitrator Certificate, Bar Association of San Francisco

## **PROFESSIONAL POSITIONS AND EDUCATION**

2016 – Present	OnPoint Analytics, Inc., Director of Forensic and Financial Accounting
2013 – 2016	DZH Phillips LLP, CPAs and Advisors, Director (2013-2015) and Partner (2016) in Charge of Forensics
2012 – 2012	StoneTurn Group LLP, Managing Director
1997 – 2011	Hemming Morse, Inc., Forensics Director
1995 – 1996	Banner Aerospace, Subsidiary Controller
1994 – 1995	Coopers & Lybrand LLP, Auditor and Tax Accountant
1993 – 1994	Burr, Pilger & Mayer, Auditor and Tax Accountant
June 1993	B.A. in Accounting, Golden Gate University, San Francisco, California

## **MEMBERSHIP IN PROFESSIONAL ORGANIZATIONS**

American Institute of Certified Public Accountants

California Society of CPAs

New York State Society of CPAs

National Association of Certified Valuators and Analysts

Association of Certified Fraud Examiners

## **SPEECHES & PROGRAMS**

*Basics of Fraud and Forensic Accounting in Legal Settings (What Every Practicing Attorney Needs to Know 2017)*, Practising Law Institute, San Francisco, California, July 2017

Guest Lecturer, Business Ethics MGT 327, Menlo College, Atherton, California, Spring 2017, Fall 2014, Fall 2013, Spring 2013, and Fall 2012

*60 Minutes with a Forensic Accountant: Evaluating Damages and Financial Condition*, Marin County Bar Association, San Rafael, California, September 2016

*Introduction to Valuing a Business*, Bar Association of San Francisco, San Francisco, California, June 2016

*Introduction to Analyzing Wage-and-Hour Claims*, Bar Association of San Francisco, San Francisco, California, March 2016

*Forensic Accounting for Fraud and Financial Wrongdoing*, Continuing Education of the Bar of California, Oakland, California, March 2016

*Retaining and Using Experts, Without Breaking Ethical Rules*, Bar Association of San Francisco, San Francisco, California, December 2015

*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

*The Proper Care and Feeding of a Fraudster*, AICPA Not-for-Profit Industry Conference, National Harbor, Maryland, June 2015

*Presenting Damages Evidence in Anticipation of an Appeal*, Consumer Attorneys of California, 53rd Annual Convention, San Francisco, California, November 2014

*Fraud Risk Factors, Schemes and Responses Impacting Not-for-Profits*, California Society of CPAs Education Foundation, Los Angeles and San Francisco, California, May 2014

*Forensic Accounting in Today's Busiest Practice Areas*, Continuing Education of the Bar of California, Oakland, California, March 2012

*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

*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

*Introduction to Financial Forensic Accounting*, Guest Lecturer, Golden Gate University, Spring 2009

*Maximizing the Use of Financial Forensic Accountants in Commercial Litigation*, Continuing Education of the Bar of California, Oakland, California, February 2009

*Home At Last: FAS 162 and the GAAP Hierarchy* (Webcast), California Society of CPAs, August 2008

*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

*Accounting and Financial Statements for Lawyers*, Continuing Education of the Bar (California), Sacramento, May 2007 Irvine, June 2007

*Accountant Professional Liability*, California Society of CPAs San Francisco, May 2006

## PUBLICATIONS

*3 Data Challenges in Wage and Hour Damages Analysis, Law 360*, published by Portfolio Media, Inc., March 2018

*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

*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

*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

*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

*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

*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

*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

*Extreme Makeover* (An overview of proposed changes to the presentation of general financial statements and the rationale), *California CPA*, December 2010

*Home At Last: FAS 162 and the GAAP Hierarchy* (An explanation of the authoritative hierarchy for generally accepted accounting principles), *California CPA*, July 2008

*What's Fair* (A discussion of fair value accounting), *California CPA*, August 2007

*Assessing Risk* (An analysis of SASs 104-111, the "suite" of new audit risk assessment standards), *California CPA*, June 2006

*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

*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

*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

*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

*When to Consolidate A Special Purpose Entity* (A discussion of Pre-FIN 46 consolidation accounting for SPEs), *California CPA*, June 2002