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MORSE, LLP

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

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Tatyana D. Shtyrkova, CPA/CFF

Profile

Tatyana is a Senior Associate in the Forensic and Financial Consulting Services Group of Hemming Morse, LLP in the San Francisco office. She is a Certified Public Accountant (CPA), and Certified in Financial Forensics (CFF). Her practice includes assistance in securities litigation, Foreign Corrupt Practices Act (FCPA), accountants' professional liability, and general damages.

Tatyana has over ten years of experience in various accounting roles. Prior to joining Hemming Morse, she was an auditor with a "Big Four" firm where she gained experience in a diverse portfolio of public and private companies in a variety of industries including technology, life sciences, real estate, financial services, and aircraft leasing. Her experience also included working as an Accounting Manager for a multi-entity enterprise in Santa Barbara, CA.

Tatyana received her B.A. in Business Economics with an emphasis in Accounting from University of California, Santa Barbara. Along with being a CPA and CFF, she holds the AICPA's Chartered Global Management Accountant (CGMA) designation. Tatyana is a member of the AICPA's Forensic Valuation Services Section and CalCPA's Forensic Services Section. She is a graduate of the CalCPA's Emerging Leaders Program and is an active volunteer in the organization.



Tatyana D. Shtyrkova, CPA/CFE

Employment & Education

2012 – Present	Hemming Morse, LLP <i>Certified Public Accountants, Forensic and Financial Consultants</i> Senior Associate
2008 – 2011	Ernst & Young, LLP Senior Auditor
2005 – 2008	H2O Water Services, Inc. Consultant: Full-Charge Bookkeeper
2003 – 2006	Deinhard Electric Company, Inc. Accountant: Payroll Manager, A/P Manager
2008	University of California, Santa Barbara B.A. Business Economics with Accounting Emphasis

Professional & Service Affiliations

- Certified Public Accountant, State of California
- Certified in Financial Forensics (CFE)
- Chartered Global Management Accountant (CGMA)
- American Institute of Certified Public Accountants (AICPA)
– Forensic Valuation Section, Member
- California Society of Certified Public Accountants (CalCPA)
– Forensic Services Section, Member
– CalCPA Emerging Leaders Program, 2012
– CalCPA Leadership Institute, 2013-2014
– Board of Directors, San Francisco Chapter, 2014-2016
– Chair of Accounting Principles and Auditing Standards
Committee, San Francisco Chapter, 2014-2016
- San Francisco Association of Certified Forensic Examiners
(SF ACFE)
- Bar Association of San Francisco (BASF)



Tatyana D. Shtyrkova, CPA/CFP

Selected Experience

- Performed analysis related to the representations made by issuers of mortgage-backed securitizations including review of loan tapes and underlying loan files for a regulatory agency.
- Performed independent analysis of the economic benefit to consumers from debt-reduction programs.
- Assisted consulting expert for the plaintiffs in a securities litigation case involving alleged violations of U.S. GAAP by a financial institution, including a focus on accounting and internal controls over allowance for loan losses on a portfolio of commercial and residential loans.
- Assisted the appointed independent monitor in an evaluation of the compliance of a multinational corporation with the terms of its FCPA-related settlement arrangements with the U.S. Department of Justice and the U.S. SEC. Focused on interviews and compliance evaluation related to distributor operations in Russia.
- Assisted expert for the SEC in an analysis of alleged violations of U.S. GAAP including a focus on the accounting for vendor rebates by a communications company.
- Assisted testifying expert in an accountants' professional liability defense case involving review of historical financial returns under Statements on Standards for Attestation Engagements (SSAE 10) and Attest Engagements (AT 101).
- Assisted accounting expert in a matter involving violations of U.S. GAAP in the high-tech industry. Examined percentage-of-completion accounting and alleged deficiencies in internal control over financial reporting.
- Assisted expert in defense and counterclaim matter involving calculation of damages arising from a contract dispute involving a software license agreement.
- Assisted expert for the plaintiffs with several rebuttal reports in a securities litigation case involving a determination of the costs incurred by an international financial institution as a result of certain consumer exception events.