



SAN FRANCISCO OFFICE

201 Spear Street | Suite 1100
San Francisco, CA 94105
T: 415.836.4000
F: 415.777.2062

CAROLINE F. VAN ALST, CPA/CFF, CFE

HEMMING.COM

Employment & Education

2012 – Present	<p>Hemming Morse, LLP Certified Public Accountants, Forensic and Financial Consultants Partner</p>
1991 – 2011	<p>Hemming Morse, Inc. Litigation and Forensic Consulting Services – Director, 2001-2011; Manager, Supervisor, 1995-2001 Commercial Financial Audit and Employee Benefits Financial Audit – Supervisor, Senior, 1993-1995 Employee Benefits Compliance Audit – Supervisor, Senior, Staff II, 1991-1995</p>
2009 – 2014	<p>Golden Gate University Adjunct Professor Introduction to Financial Forensic Accounting, Spring 2009-2014 Construction Claims, Fall 2010</p>
1991	<p>Program Marketing, Inc. Account Representative</p>
1990 – 1991	<p>Northwest Administrators, Inc. Compliance Auditor, Western Conference of Teamsters Pension Trust Fund</p>
2002	<p>Golden Gate University, San Francisco M.S. Accounting 2002 Edmund Celeski Award for Outstanding Graduate</p>
2000	<p>John E. Reid and Associates The Reid Technique of Interviewing and Interrogation</p>
1989	<p>University of Southern California, Los Angeles B.S. Business Administration (Emphasis in Finance)</p>


SAN FRANCISCO OFFICE

 201 Spear Street | Suite 1100
 San Francisco, CA 94105
 T: 415.836.4000
 F: 415.777.2062

CAROLINE F. VAN ALST, CPA/CFF, CFE

HEMMING.COM

Professional & Service Affiliations

- Certified Public Accountant, State of California, 1996
- Certified Fraud Examiner, 1998
- Certified in Financial Forensics, 2008
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- California Society of Certified Public Accountants
Litigation Consulting and Dispute Resolution Services
Steering Committee
- Common Interest Member, 2001-2003
State Economic Damages and Fraud Sections
 - Member, 2001-present
 San Francisco Chapter Litigation Consulting Services
Committee
 - Chair, 2001-2003
 - Co-Chair, 2004
 Accounting Education Committee
 - Member at Large, 2002-2003
- American Women's Society of CPAs
 - Board Member, 1995
- Bar Association of San Francisco
 - Finance Committee Member, 2006-2009
- National Association of Women in Construction
- Construction Financial Management Association
- Golden Gate University
 - Forensic Accounting Advisory Board, 2008-2014
- Sausalito Marin City School District
Governing Board Member / Trustee, 2012 to present
 - Clerk, 2012-2014
 - President, 2014-2016
- Marin County School Board Association
Executive Committee Member, 2014-2016
 - Treasurer, 2014-2016


SAN FRANCISCO OFFICE

 201 Spear Street | Suite 1100
 San Francisco, CA 94105
 T: 415.836.4000
 F: 415.777.2062

CAROLINE F. VAN ALST, CPA/CFF, CFE

HEMMING.COM

Presentations & Seminars

- **“Bankruptcy in Professional Service Firms”**
AICPA Forensic and Valuation Services Conference,
New Orleans, Louisiana, November 2014
- **“A Forensic Accountant’s Perspective: Financial
Statement Fraud and Audit Failure”**
Dominican University, 2008
- **“Put a CPA in Your Tool Belt” - How Forensic CPAs
Assist in Construction Disputes** National Association of
Women in Construction San Francisco Chapter #19, San
Francisco, California, July 2007
- **“Litigation and Forensic Accounting”**
Office of the Attorney General, False Claims Section
Sonoma, California, October 2006
- **“Identity Theft”**
Junior League of San Francisco
San Francisco, California, March 2004
- **“Financial Statement Fraud”**
American Society of Women Accountants, San
Francisco Chapter, San Francisco, California,
September 2003
- **“Financial Statement Fraud Today”**
Financial Statements and Tax Fraud Conference,
California Society of CPAs, San Francisco and Universal
City, California, June 2003
- **“Financial Statement Fraud”**
CPE Extravaganza, California Society of CPAs, San
Francisco Chapter, San Francisco, California,
May 2003
- **“Financial Investigations”**
State of California, Department of Justice;
Office of the Attorney General, False Claims Section
Sacramento, California, September 2002
- **“The Wrath of Grapes”**
Accounting/Assurance Services Class, Golden Gate
University, San Francisco, California, January 2002
- **“The Wrath of Grapes”**
California Society of CPAs, San Francisco Chapter,
Litigation Consulting Services Committee
San Francisco, California, October 2000
- Hastings College of the Law, College of Advocacy
Business Litigation Institute Seminar; volunteered as
expert witness, 1999 and 2000
- **“How to Effectively Use Experts in Litigation”**
MCLE Presentation at San Francisco, California
July 1999
- **“Case Study – Orinda Moraga Disposal Company’s
Smelly Financials”**, California Society of CPAs,
East Bay Chapter, Litigation Consulting Services
Committee, Walnut Creek, California, February 1999


SAN FRANCISCO OFFICE

 201 Spear Street | Suite 1100
 San Francisco, CA 94105
 T: 415.836.4000
 F: 415.777.2062

CAROLINE F. VAN ALST, CPA/CFF, CFE

HEMMING.COM

Testimony
Trial

- **In Re Bonner, Steven E. (2010 / 2011)**
U.S. Bankruptcy Court, Northern District of California
Case No. 09-5-1289 ASW (Expert Witness)
- **In Re Estate of Merlee Dowe (2010)**
California Superior Court, Alameda County
Case No. RP03115472 (Expert Witness)
- **Securities Exchange Commission v. The Children's Internet, Inc., et al. (2008)**, U.S. District Court, Northern District of California, Case No. 06 6003 CW (Expert Witness)
- **Bank of America v. State of California (2003)**
California Superior Court, City & County of San Francisco, Case No. 401775 (Expert Witness)
- **United States Securities & Exchange Commission v. John S. Hickey, et al. (2003 and 2001)**, U.S. District Court, Northern District of California (Expert Witness)
- **Northwest Administrators, Inc. v. Sacramento Stucco Co., et al. (1998)**, U.S. District Court, Northern District of California (Percipient Witness)

Deposition

- **Louis H. Borders Revocable Trust, et al. v. Walker/ Warner Architects, et al. (2017)**
California Superior Court, County of San Mateo
Case No. CIV519753
- **Bank of America, N.A. and Bank of America Corporation v. State of California (2006)**
California Superior Court, San Francisco County
Case No. 401775 (Percipient Witness)
- **Sutter Health and Sutter Health Plan v. Optum Insight, Inc. (2017)**, American Arbitration Association
Case No. 011500034226
- **Dan Tudor & Sons, et al. v. John Tudor, et al. (2004)**
California Superior Court, Kern County
(Percipient Witness)
- **Louis Huerto-Rojo, an individual, dba GHR Construction v. Scott Grooms, an individual, Loren Grooms, an individual, and Does 1 through 50, inclusive (2010)**
California Superior Court, Marin County
Case No. CV074788 (Expert Witness)
- **Bank of America, N.A. and Bank of America Corporation v. State of California (2002)**
(Expert Witness)
- **John Tudor v. Dan Tudor & Sons, et al. (2002)**
California Superior Court, Kern County
(Percipient Witness)

**SAN FRANCISCO OFFICE**

201 Spear Street | Suite 1100
San Francisco, CA 94105
T: 415.836.4000
F: 415.777.2062

CAROLINE F. VAN ALST, CPA/CFF, CFE

HEMMING.COM

Testimony continued**Arbitration**

- Sutter Health and Sutter Health Plan v. Optum
Insight, Inc. (2017), American Arbitration Association
Case No. 011500034226