


SAN FRANCISCO OFFICE

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JULIE OLENIKOVA

HEMMING.COM

Profile

Julie Oleinikova is a manager at Hemming Morse. With more than 14 years of experience consulting clients in forensic accounting, she has worked in a wide variety of industries, including financial services, technology, manufacturing and distribution, insurance, non-profit entities and retail services, as well as with municipal and state governments.

Julie's extensive experience spans a variety of areas, including fraud audit and investigations, embezzlement, economic damages, risk management, FCPA/UK Bribery Act and regulatory compliance, SOX and GAAP compliance, and integrity due diligence. She received her Bachelor of Science degree in Business Management/Finance from Brigham Young University, Utah, and accumulated considerable background in financial modeling and analysis, including historical, hypothetical, and market trend analyses. Julie is fluent in Russian and has basic knowledge of French.

Employment & Education

2014 – Present	Hemming Morse Forensic and Financial Consultants Manager
2011 – 2013	AbouzovKrapivin (formerly known as Krapivin Group) Associate / Senior Associate
2005 – 2010	LECG, LLC Associate
2004 – 2005	Bates Private Capital Research Analyst
2002	Brigham Young University B.S. Business Management/Finance

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Professional & Service Affiliations

- Certified Fraud Examiner
- Anti-Fraud Alliance
- California Society of Certified Public Accountants
- Association of Certified Fraud Examiners
- Bar Association of San Francisco

Selected Experience

- For the Riverside District Attorney's office, investigated flow of funds related to the allegations of corruption and bribery payments to a California public official by local area developers. Ultimately, our analysis assisted a Grand Jury indictment.
- Investigated misappropriation of assets by the operators of a non-profit entity that was funded by our client. Analyzed financial records and relevant documentation to calculate damages owed to client.
- Investigated the origination and destination of funds traveling amongst a series of international entities involved in commodities trading. Assisted counsel in gathering and processing relevant financial and legal documentation. Analyzed commodity transactions by tracing related funds through multiple bank accounts.
- For the IRS, provided historical financial and profitability analysis of a multinational corporation charged with underreporting of foreign affiliate royalties that resulted in underpayment of US income taxes.
- Assisted an accounting expert in evaluating the consistency of disclosures with US GAAP made by a multinational internet-based retailer regarding transfer of intangible property to a commonly owned entity and costs associated with the transfer.
- Participated in a forensic investigation to identify and track investment flow for a foreign group of companies.
- Performed detailed analysis of accounting records for a non-profit organization relating to loan obligations.
- Assisted in internal fraud investigation in connection with siphoned assets scheme perpetrated by one of the owners of a large electronics manufacturer. Structured evidence to facilitate client's separation from an unreliable partner.
- Conducted ERP system and email traffic analysis for a large European software company in an internal embezzlement investigation. Identified specific actions taken by the client's employee to appropriate \$2 mil.

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STUART H. HARDEN, CPA/CFF, CFE

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Selected Experience continued

- Performed integrity due diligence analysis and commercial fraud risk assessment of a Ukrainian retail chain for a prospective JV with a European financing organization.
- Assisted in fraud risk assessment of multiple departments at a Russian manufacturing plant. Participated in development of an ongoing compliance program, including a risk heat map.
- Assisted in assessment of corporate regulatory compliance and revenue reporting practices for a large Silicon Valley company in an SEC inquiry investigation. Analysis was utilized by the client to promptly restate its annual financial statements.
- Assisted in forensic audit and fraud examination of accounting practices and internal controls for multiple high-profile clients.
- Prepared and reconciled financial analyses for investment accounts held by individual and institutional investors: analyzed cash flows, spending patterns, use of margin, risk tolerance compared to investment objectives, and timing of buys/sells to determine drivers of profits/losses.
- Assisted an accounting expert in conducting an SEC led investor fraud/Ponzi scheme investigation.
- Assisted and accounting and fraud expert in a number of internal fraud investigations including a multinational entertainment company (inventory embezzlement), a multinational consumer goods distributor (misappropriation of funds by officers) and a start-up publishing company (inflated Accounts Receivable balances) among others.