

**CONCORD OFFICE**

1390 Willow Pass Road | Suite 410  
Concord, CA 94520  
T: 415.836.4000

**WILLIAM LIND, CPA, CFF**

HEMMING.COM

**Profile**

William Lind is a manager at Hemming Morse with more than seven years of accounting experience in litigation and auditing services.

William has worked on complex matters with clients involving securities claims, economic damages, financial investigations, and professional liability claims. His experience spans across multiple industries, including consumer products, financial services, real estate, and biotechnology.

Prior to joining Hemming Morse, William worked with a "Top 200" CPA firm in San Francisco as an Audit Senior, auditing public and private companies. William is a Certified Public Accountant, Certified in Financial Forensics, and was a member of the inaugural Forensic Expert Leadership Program offered by the California Society of Certified Public Accountants. William has also passed the Accreditation in Business Valuation examination of the American Institute of Certified Public Accountants.



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### Employment & Education

2016 – Present	<p>Hemming Morse Forensic and Financial Consultants Manager, 2019-present Senior Associate, 2016-2019</p>
2012 – 2016	<p>OUM &amp; Co. LLP Audit Senior, 2014-2016 Audit Staff, 2012-2014</p>
2011	<p>California State University, East Bay B.S. Business Administration, Accounting Option</p>

### Professional & Service Affiliations

- Certified Public Accountant, Licensed in California
- Certified in Financial Forensics, American Institute of Certified Public Accountants
- Forensic Expert Leadership Program, California Society of Certified Public Accountants

### Publications

- "Introduction to Forensic Accounting,"  
University of San Francisco, 2017


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**Testimony - Percipient Trial and Deposition**

- Chad Gold, Daniel Haffner, Patrick Haffner, vs. David Fineman (2018)  
Arbitration, JAMS, No. 1100088019

**Selected Case Experience**

- Assisted accounting expert for the plaintiffs in a securities litigation case involving alleged violations of U.S. GAAP by an aerospace manufacturing and defense company. Gathered, analyzed, and summarized evidence that was used in determining whether the company had properly accounted for a multibillion dollar government contract. Wrote sections and prepared exhibits used in the expert report.
- Assisted in a forensic accounting examination involving city officials charged with corruption, misuse of public funds and other acts of fraud. Conducted analysis of the defendant's financial accounts which was used by the County District Attorney.
- Assisted in a forensic accounting examination involving a multi-million dollar embezzlement scheme by an employee of a medical device company who allegedly established fictitious vendors and created false invoices. Provided analyses and conclusions that were included in presentations to the Assistant United States Attorney and FBI.
- Assisted testifying expert in a matter involving calculation of damages arising from a contract dispute involving real estate. Attended opposing expert's deposition at the require of Counsel.
- Assisted testifying expert in a forensic accounting investigation that involved examining and testing the procedures followed by a cooperative in the dairy industry to determine if the entity properly reported sales prices to the National Agricultural Statistics Service and the California Department of Food and Agriculture.
- Assisted consulting expert in the review of reimbursable expense reports of the CEO of a publicly traded pharmaceutical company. Identified instances of potential impropriety used by the company's counsel in discussions with the individual.
- Assisted consulting expert in a review of the entities, business ventures, and assets of an individual and their business partner, who was accused of fraud and breach of fiduciary duty. Prepared sources and uses analysis and memorandum used by the expert in meetings with the FBI.

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**Selected Case Experience**

- Assisted testifying expert for the plaintiffs in a securities litigation case involving alleged violations of IFRS by a precious metals producer. Conducted a review of the company's internal projections and loan covenant calculations to determine potential future violations of their loan agreement and amendments. Also assisted the expert in analyzing whether the company's auditors violated Canadian GAAS and PCAOB standards.
- Assisted testifying expert in an matter involving the EPA. Drafted expert report, rebutter report, and conducted analysis focused on the defendant's ability to pay a civil penalty using the EPA's INDIPAY and ABEL financial models.
- Assisted testifying expert by conducting analysis of potentially fraudulent transfers and solvency analysis in a matter involving a defendant accused of violating the California Civil Code.