



## CAROLINE F. VAN ALST, CPA/CFF, CFE

HEMMING.COM

### Employment & Education

1991 – Present	<p><b>Hemming Morse</b> Forensic and Financial Consultants</p> <ul style="list-style-type: none"> <li>– Partner</li> <li>– Director, 2001-2011; Manager, Supervisor, 1995-2001</li> </ul> <p>Commercial Financial Audit and Employee Benefits Financial Audit</p> <ul style="list-style-type: none"> <li>– Supervisor, Senior, 1993-1995</li> </ul> <p>Employee Benefits Compliance Audit</p> <ul style="list-style-type: none"> <li>– Supervisor, Senior, Staff II, 1991-1995</li> </ul>
2009 – 2014	<p><b>Golden Gate University</b> Adjunct Professor</p> <p>Introduction to Financial Forensic Accounting, Spring 2009-2014 Construction Claims, Fall 2010</p>
1991	<p><b>Program Marketing, Inc.</b> Account Representative</p>
1990 – 1991	<p><b>Northwest Administrators, Inc.</b> Compliance Auditor, Western Conference of Teamsters Pension Trust Fund</p>
2002	<p><b>Golden Gate University, San Francisco</b> M.S. Accounting</p> <p>2002 Edmund Celeski Award for Outstanding Graduate</p>
2000	<p><b>John E. Reid and Associates</b> The Reid Technique of Interviewing and Interrogation</p>
1989	<p><b>University of Southern California, Los Angeles</b> B.S. Business Administration (Emphasis in Finance)</p>


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**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, 2012-2020
  - Clerk, 2012-2014
  - President, 2014-2016
- Marin County School Board Association  
Executive Committee Member, 2014-2016
  - Treasurer, 2014-2016


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**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


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**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**

- **David A. Rodgers v. John L. Sullivan, et al. (2024)**, California Superior Court, County of Placer  
Case No. S-CV-0046695
- **James Clifford, and Beach Street Builders, Inc. v. Daniel Morgan, Morgan Properties, Inc., et al. (2022)**, California Superior Court, County of Marin  
Case No. CIV1901078
- **Louis H. Borders Revocable Trust, et al. v. Walker/Warner Architects, et al. (2017)**  
California Superior Court, County of San Mateo  
Case No. CIV519753
- **Sutter Health and Sutter Health Plan v. Optum Insight, Inc. (2017)**, American Arbitration Association  
Case No. 011500034226
- **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 (2006)**  
California Superior Court, San Francisco County  
Case No. 401775 (Percipient Witness)
- **Dan Tudor & Sons, et al. v. John Tudor, et al. (2004)**  
California Superior Court, Kern County  
(Percipient Witness)



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### Testimony continued

#### Deposition

- 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)

#### Arbitration

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