



CHICO OFFICE  
2595 Ceanothus Avenue | Suite 186  
Chico, CA 95973  
T: 530.879.0956

SHANNON M. MCKINNON, CFE

HEMMING.COM

Employment & Education

- 2006 – Present      Hemming Morse  
Forensic and Financial Consultants  
Principal Consultant, 2024 - Present  
Manager, 2015-2023  
Senior Associate, 2009-2014  
Associate, 2006-2008
  
- 2005 – 2006      Gallina LLP, Certified Public Accountants  
Associate, Consulting Services Group
  
- 1990 – 2005      Small Business Accounting and Management  
Lee Speech and Language  
Digital Path  
Associated Students, CSU, Chico
  
- 1990              California State University, Sacramento  
B.A. Geography; Minor- Business Administration

Professional Memberships & Affiliations

- Certified Fraud Examiner, 2010
  
- Association of Certified Fraud Examiners

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**Selected Experience**

- Assisted the expert in the evaluation and preparation of expert reports in an international arbitration related to contractor's and owner's claims resulting from a multibillion dollar marine construction project.
- Assisted in evaluation of claims related to the research hospital construction including hospital claims for lost profits.
- Consultant for school district to perform fraud investigation regarding general contractor and the construction / remodeling of elementary, middle and high schools.
- Consultant for partnership dispute. Assisted the expert in partnership valuation.
- Consultant for owner of condominium-casino. Assisted the expert in the evaluation of unpaid contract balances.
- Assisted the expert in the evaluation and preparation of expert reports related to construction costs and owner cross-claims for defective construction and over-billings on a large casino, hotel and condominium project.
- Consultant for national banks and other leaders related to the conversion of a casino into a condominium development. Assisted the expert in evaluating liens against property and preparation of expert report.
- Assisted the expert in evaluation claims regarding infrastructure projects such as waste water treatment projects, road construction, and bridge reconstruction. Consultant for cities, county public works departments, general contractors and subcontractors.
- Assisted the expert in evaluation and preparation of expert report related to property damage and lost profit claims for a large glass manufacturing facility.
- Consultant for general contractor to evaluate adherence to the Davis-Bacon Act in regards to wage and hour requirements.