



NATHAN FAN, CPA/CFF, CGMA, CFE

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Employment & Education

2009 – Present	Hemming Morse Forensic and Financial Consultants Principal Manager, 2009-2016
2004 – 2009	FTI Consulting, Inc. Director, Forensic and Litigation Consulting
2002 – 2004	Deloitte & Touche, LLP Consultant, Financial Advisory Services
2002	University of California at Berkeley B.A. Economics, with honors

Professional Memberships & Affiliations

- Certified Public Accountant
- Certified in Financial Forensics (“CFF”)
- Certified Fraud Examiner
- Chartered Global Management Accountant
- American Institute of Certified Public Accountants
 - CFF Credential Committee
 - Appointed Member, 2023-Present
- Association of Certified Fraud Examiners
- California Society of Certified Public Accountants
 - Forensic and Valuation Services Section
 - Los Angeles Chapter Chair, 2014-present
 - Steering Committee, 2014-present
 - Economic Damages and Fraud Section, 2011-present
 - State Accounting Principles and Attestation Services Committee
 - At-Large Member, 2014-2018
- Golden Gate University
 - Adjunct Professor, Introduction to Financial Forensic Accounting, 2016-2018



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Presentations and Seminars

- “Insight into the Work Product of Forensic Accountants”
 - Cal Society of CPAs, Young Emerging Professionals, October 14, 2021
- “Auditing Standards Matter – Inception to Resolution”
 - Cal Society of CPAs, February 19, 2020
- “Forensic Accounting and Litigation Services 101”
 - Cal State Los Angeles, February 21, 2019
 - Cerritos College, April 23, 2019
 - Cal State Dominguez Hills, March 16, 2017
- “Corporate Investigations and Forensic Accounting – Introduction and Case Study”
 - University of Southern California, November 7, 2018
 - Loyola Marymount University, April 6, 2017
- “Auditing and Accounting Issues in Litigation and Discovery”
 - California MCLE, October 31, 2017

Selected Experience

- Engaged as the accounting expert in an arbitration for a post-acquisition business dispute. Performed evaluation of pre- and post-acquisition, sales, forecasts, and business performance. Analyzed industry guidance and local economic expectations to client’s business results. Presented findings in deposition and trial.
- Neutral accountant in a high-tech advertising business dispute. Performed evaluation of allegations of misappropriation of assets and business erosion due to self-dealings. Completed tracing of cash and other assets and assessed whether appropriate services and goods were received for purchases. Assisted in the negotiation and dissolution of businesses and the settlement of all claims.
- Consultant for a defendant accused of orchestrating a multi-million dollar Ponzi scheme. Performed an in-depth fraud investigation and review of the individual’s financial records and communications and disclosures with investors. Provided analyses and conclusions that were included in the final presentation to the Assistant United States Attorney.
- Consultant in an accounting investigation for a medical device manufacturer. Analyzed the company’s compliance with US Generally Accepted Accounting Principles (“GAAP”) in accounting for inventory and the allowance for return reserves. Presented findings to the audit committee and assisted in preparing the Company’s response to the Securities Exchange Commission’s inquiry.



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Selected Experience continued

- Assisted expert in determining whether a subprime mortgage lender's independent auditors complied with Generally Accepted Auditing Standards ("GAAS") during the audit of the lender's accounting and disclosures related to bad debt reserves and revenue recognition.
- Consultant in an investigation of an employee's asset misappropriation and check tampering scheme for a construction equipment manufacturer. Performed analytical procedures, interviews, and asset tracing, to determine extent of company's loss. Evaluated internal control deficiencies and recommended improvements. Final report issued to the company's audit committee, independent auditor, insurance carrier, and local law enforcement for prosecution.
- Consultant in an accounting and fraud investigation for an international mining conglomerate. Analyzed the appropriate accounting for capitalized expenditures under both US and Canadian GAAP. Performed an evaluation and determination of the effectiveness of company's internal controls over financial reporting. Presented findings and analysis to company's outside counsel.
- Consultant in a global royalty audit and compliance program for a Fortune 100 industrial supplies manufacturer. Reviewed and analyzed client's licensing practices and licensees' sales reporting programs. Quantified unreported royalty amounts, interest, and associated penalties and implemented procedures for ongoing monitoring of specific licensees.
- Assisted expert in the defense of a patent portfolio infringement claim related to medical stent technology for an international Fortune 500 pharmaceutical manufacturer. Prepared a reasonable royalty claim under the Georgia Pacific factors, critiqued the opposing expert's market analysis, and developed a defense for the plaintiff's conveyed sale and price erosion claims. Assisted the expert through deposition and trial by preparing trial exhibits and graphics.
- Consultant for a national insurance carrier engaged to analyze and evaluate multiple business interruption claims originating from an environmental event. Completed analyses resulted in settlements for the insurance carrier and allowed for a continuing business relationship between insurance carrier and insured parties.

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Testimony (Since 2020)**Trial**

- Lesavoy, et al. v. Kedem, et al. (June 2020),
ADR Arbitration, Case No. ADRS 19-5368VHP

Deposition

- Nayael Mendoza, et al. v. Pablo Montalvan, et al. (April 2024), Superior Court of the State of California, Los Angeles, Case No. BC661725
- Alberto Camero, et al. v. Robin Haim, et al. (July 2023), Superior Court of the State of California, Los Angeles, Central District, Case No. 18STCV10002
- Lesavoy, et al. v. Kedem, et al. (February 2020),
ADR Arbitration, Case No. ADRS 19-5368VHP