



LOS ANGELES OFFICE

800 So. Figueroa Street, Suite 1270

Los Angeles, CA 90017

T: 213.228.8184

ANDREW M. MINTZER, CPA/CFF, CGMA, CFE

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Profile

Andrew M. Mintzer has over 40 years of experience as a Certified Public Accountant (CPA), including 17 years at Ernst & Young. He is a leader in the accounting profession, serving as Chair of the California Society of CPAs, the nation's largest statewide professional society of CPAs, for its 2016-17 association year. In 2021 he was elected to a three-year term on the Board of Directors of the Association of International Certified Professional Accountants. In 2023, the Los Angeles Business Journal awarded Mintzer an "Accounting Icon" from its list of the Top 100 Accountants. In 2024 Mintzer was named to the Forbes "America's Top 200 CPAs" list and also received the Lynn Pippenger Recognition Award.

He is a forensic accountant and testifying expert in accounting, auditing and SEC financial reporting matters. He has testified as an expert in federal and state courts including testifying in New York City, as an accounting expert, during In re Vivendi Universal, S.A. lawsuit, one of just several securities class actions tried to verdict since the passage of the Private Securities Litigation Reform Act in 1995.

He has also developed and instructed numerous accounting and auditing educational programs and is an instructor for the National Judicial College where he teaches accounting, auditing and financial reporting to judges.

Four times in his career he has served as a professional standard setter. Mr. Mintzer is on the International Ethics Standards Board for Accountants (IESBA) for 2019 through 2024. The IESBA develops and issues, in the public interest, ethical standards for professional accountants worldwide. Mr. Mintzer served on the AICPA's Professional Ethics Executive Committee (PEEC) from 2014 through 2018. The PEEC is the senior committee of the AICPA authorized to develop standards of ethics and establish and present charges of violations of those standards for disciplinary action. Mr. Mintzer was a member of the Auditing Standards Board (ASB) from 2008 through 2010. In that capacity he was one of 19 people in the United States who voted on additions to and revisions of Generally Accepted Auditing Standards (GAAS). Mr. Mintzer was also a member of the Accounting Standards Executive Committee (AcSEC) of the AICPA from 2001 through 2005. In that capacity he was one of 33 people in the United States who voted on additions to and revisions of Generally Accepted Accounting Principles (GAAP).

Mr. Mintzer is also an expert in international accounting and auditing standards. He is a licensed Canadian Chartered Professional Accountant. He has successfully completed and renewed the AICPA's International Financial Reporting Standards Certificate Program.

He is a Certified Fraud Examiner. He has been designated by the AICPA as Certified in Financial Forensics (CFF). Mr. Mintzer holds a B.A. in accounting and a Master of Accountancy degree from the University of South Florida.


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Employment & Education

2011 – Present	Hemming Morse Forensic and Financial Consultants Principal Director (2011-2012)	1978 – 1991	Ernst & Young Professional staff positions
		1978	University of South Florida Master of Accountancy
2011	Bisk Education Instructor	1977	University of South Florida B.A. in Accounting
2011 – 2019	Israel Bio-Engineering Project, LP Liquidating Co-Trustee		
2003 – 2005	Financial Education Resources Instructor		
2000 – 2011	Freeman & Mills Senior Advisor		
1995 – 2001	Becker CPA Review Course Instructor and author (1995-1998)		
1995 – 2000	PHB Hagler Bailly, Inc. Senior Advisor		
1995 – Present	Andrew M. Mintzer, CPA		
1991 – 1995	Ernst & Young, Los Angeles office Audit and Litigation Services Partner		


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Professional & Service Affiliations

- **Certified Public Accountant**, Florida, Texas, California, New York, and Washington, DC
 - Reporting on Financial Statements for use in other Countries Task Force
- **Chartered Professional Accountant/Chartered Accountant**, Canada (British Columbia)
- **International Federation of Accountants/International Foundation for Ethics and Audit**
 - International Ethics Standards Board for Accountants (2019-2024)
 - Public Interest Entity Definition Task Force
 - Tax Working Group and Task Force
 - Use of Experts Task Force
 - Liaison to Small/Medium Practice Committee
 - Public Interest Entity Rollout Working Group (Chair)
- **Association of International Certified Professional Accountants (2021 - 2024)**
 - Board of Directors
 - Chartered Institute of Management Accountants, Council Member
- **American Institute of Certified Public Accountants**
 - Board of Directors (2022-2024)
 - Council, elected member (2010-2016, 2019-2021, 2025-2028)
 - Accounting Standards Executive Committee (2001-2005)
 - International Convergence Task Force (2003-2004)
 - Auditing Standards Board (2008-2010)
 - Audit Issues Task Force
 - Confirmations Task Force
 - Communication with those Charged with Governance Task Force
 - Group Audit Task Force
 - Initial Audit Engagement Task Force (Chair)
 - Assurance Engagements Task Force
- **American Institute of Certified Public Accountants**
 - Professional Ethics Executive Committee (2014-2018)
 - Definition of a Client Task Force (chair)
 - International Auditing Standards Task Force (2006-2014)
 - Relations With The Judiciary Subcommittee (2011-2014) (2017-2021)
 - Assurance Research Advisory Group (2015-2018)
 - Direct Engagements Task Force (2015-2017)
 - Casino Industry Accounting Task Force (2003-2012)
 - Reliability Task Force (2008)
 - Grassroots Virtual Panel (2003-2010)
 - Certified in Financial Forensics, (2008)
 - Certified Global Management Accountant (2012)
- **California Society of Certified Public Accountants**
 - Council
 - Board of Directors (2012-2017)
 - Society Chair (2016-2017)
 - First Vice-Chair (2015-2016)
 - Secretary/Treasurer (2014-2015)
 - Vice-Chair (2012-2014)
 - Accounting Principles and Assurance Services Committee (1993-2024)
 - Former Chair of State Committee
 - Former Chair of the Los Angeles Chapter
 - Former Chair of the Accounting Principles Subcommittee
 - Former Chair of the Auditing Standards Subcommittee
 - Board of Directors, Los Angeles Chapter (Former member)
 - Public Policy Task Force (2013-2014), Chair


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Professional & Service Affiliations continued

- **California Society of Certified Public Accountants**
 - By-laws Implementation Task Force
(Former member)
 - Council, Member (1997-2003, 2004-2006, 2011-present)
 - Government Relations Committee
(Former member)
 - Forensic Services Section Steering Committee
(1998-present)
 - Chair (2004-2006)
 - Finance Committee (2014-2015)
 - Chair
 - Membership Committee (2015-2016)
 - Chair
 - Nominations Committee (2002-2004, 2019-2020)
 - Amicus Curiae Committee (1998-present)
 - Professional Conduct Committee (Former member)
- **CalCPA Education Foundation**
 - Board of Trustees (2016-2017, 2018-2019)
- **New York Society of CPAs**
 - Board of Directors
 - Professional Ethics Committee
 - International Accounting and Auditing Committee
 - Finance Committee
- **American Accounting Association**
- **California Board of Accountancy (1998-2004)**
 - Report Quality Monitoring Committee
 - Chair (2003-2004)
 - Vice Chair (2000-2003)
- **Arbitrator for:**
 - American Arbitration Association
(Former Panel Member)
 - Financial Industry Regulatory Authority
(Formerly National Association of Securities Dealers)
- **Association of Certified Fraud Examiners**
 - Certified Fraud Examiner
- **Los Angeles County Bar Association**
 - Audit Committee (Former member)
- **Jewish Federation of Greater Los Angeles**
 - Audit Committee
- **Public Counsel (Former member)**
 - Audit Committee
 - Board of Directors
- **Institute of Internal Auditors**
 - Member
- **American Jewish University**
 - Audit Committee
- **CalCPA Health**
 - Board of Trustees
 - Audit Committee
 - Claims & Plan Design Committee



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Presentations & Seminars

- "Case Files: Fraud, Fakes and Finding the Truth", University of So. Florida, Accounting Conference 2024
- "Closing Keynote: Internal Auditing with Fraud and Potential Litigation in Mind", The Institute of Internal Auditors webinar, February 2024
- "Tales of Financial Deceit" Washington Society of CPA's, Seattle, WA, November 2023
- "Definitions of Listed Entity and Public Interest Entity" IESBA Webinar, May 2022
- "What are Audited Financial Statements?" Financial Statements in the Courtroom, National Judicial College, Orlando, FL, December 2019
- "What are Audited Financial Statements?" Financial Statements in the Courtroom, National Judicial College, San Francisco, CA, October 2018
- "Cyber and Technology Exposures for Lawyers and Accountants" Webinar, October 2018
- "GAAP and Professional Accounting Issues for Private Companies", CALCPA, Los Angeles, October 2018
- "How to Mitigate and Manage Exposure to Conflicts of Interest", Webinar, May 2018
- "Future Assurance Services and Forensic Accounting Services", Los Angeles, October 2017
- "What are Audited Financial Statements?" Financial Statements in the Courtroom, National Judicial College, New Orleans, LA, June 2016
- "SSARS 21 - Review, Compilation & Preparation", CalCPA, Los Angeles, CA, June 2015
- "Fraud Prevention and Detection... Lessons from the Past", AICPA Controllers Conference, Las Vegas, NV, November 2014
- "Other Accountants Reports & Other Forms of Financial Information", National Judicial College, Seattle, WA, August 2014
- "Revised Auditing Standards - Clarity and Convergence" CalCPA Education Foundation, Webcast, January 2014
- "Revised Auditing Standards - Clarity and Convergence" CalCPA Education Foundation, Orange County, CA, June 2013
- "Revised Auditing Standards - Clarity and Convergence" CalCPA Education Foundation, Costa Mesa, CA, June 2013
- "Financial Statement Fraud - Case Studies" CalCPA Education Foundation, Los Angeles, CA, May 2013
- "What are Audited Financial Statements?" Financial Statements in the Courtroom, National Judicial College, Reno, NV, March 2013
- "Revised Auditing Standards - Clarity and Convergence", CalCPA Education Foundation, Lake Tahoe, NV, August 2012
- "Revised Auditing Standards - Clarity and Convergence", CalCPA Education Foundation, San Francisco, CA, March 2012


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Presentations & Seminars continued

- “What are Audited Financial Statements?” “Accountants Reports and Other Forms of Reporting” Financial Statements in the Courtroom, National Judicial College, San Diego, CA, February 2012
- “Revised Auditing Standards - Clarity and Convergence”, CalCPA Education Foundation, Pleasanton, CA, February 2012
- “Revised Auditing Standards - Clarity and Convergence”, CalCPA Education Foundation, Los Angeles, CA, December 2011
- “Revised Auditing Standards - Clarity and Convergence”, CalCPA Education Foundation, Anaheim, CA, December 2011
- “New Auditing Standards for 2012”, CalCPA, LA Westside Discussion Group, Los Angeles, CA, October 2011
- “What are Audited Financial Statements?” “Accountants Reports and Other Forms of Reporting” Financial Statements in the Courtroom, National Judicial College, Seattle, WA, August 2011
- “Auditing Standards and the Impact on Small Business” CalCPA, LA/BH Discussion Group, Los Angeles, CA, July 2011
- “The ASB Audit Standards Clarity Project: Prepare Now to Comply”, Webinar, Strafford Publications, June 2011
- “Auditing Standards Board Update”, National Advanced Accounting and Auditing Symposium, AICPA, Orlando, FL, July 2010
- “Fraud - Professional Issues for the Small Practitioner” Beverly Hills/Los Angeles Discussion Group, CalCPA, Los Angeles, CA, June 2010
- “Auditing Standards Board Update”, Not-for-profit Conference, Washington Society of CPAs, Seattle, WA, November 2009
- “Auditing Standards Board Update”, National Conference and Banks and Savings Institutions, AICPA, Washington, DC, November 2008
- “Accounting & Auditing Update”, Orange County/Long Beach Chapter, CalCPA, Irvine, CA, November 2008
- “Auditing Standards Board Update”, National Healthcare Industry Conference, AICPA, San Diego, CA, September 2008
- “Accountants Reports and Other Forms of Reporting” Financial Statements in the Courtroom, National Judicial College, San Francisco, CA, August 2008
- “Auditing Standards Board Update”, Governmental Accounting & Auditing Conference, Oregon Society of CPAs, Eugene, OR, May 2008
- “Accountants Reports and Other Forms of Reporting” Financial Statements in the Courtroom, National Judicial College, Bethesda, MD, November 2007
- “What are Audited Financial Statements?”, Financial Statements in the Courtroom, National Judicial College, Redondo Beach, CA, June 2007


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Presentations & Seminars continued

- “CPA’s and Professional Standards”, Advanced Litigation Conference, CalCPA, Las Vegas, NV, May 2007
- “Accountants Reports and Other Forms of Reporting” Financial Statements in the Courtroom, National Judicial College, Jersey City, NJ, April 2007
- “Accountants Reports and Other Forms of Reporting” Financial Statements in the Courtroom, National Judicial College, Miami, FL, March 2007
- “Professional Issues for Auditors”, Litigation Committee, CalCPA, Irvine, CA, February 2007
- “AcSEC Update”, 23rd Annual SEC and Financial Reporting Institute, Conference, SEC and Financial Reporting Institute, Pasadena, CA, June 2005
- “Auditing Standards Board Update for Auditors and Litigation Practitioners”, Advanced Litigation Conference, CalCPA, Palm Springs, CA, May 2005
- “What are Audited Financial Statements?” Financial Statements in the Courtroom, National Judicial College, Greenwich, CT, April 2005
- “Fraud - Investigations & Auditing Standards” Beverly Hills/Los Angeles Discussion Group, CalCPA, Los Angeles, CA, September 2004
- “AcSEC Update”, National Advanced Accounting and Auditing, Symposium, AICPA, Las Vegas, NV, July 2004
- “AcSEC Update”, 22nd Annual SEC and Financial Reporting Institute Conference, SEC and Financial Reporting Institute, Pasadena, CA, May 2003
- “AcSEC Update”, Annual Accounting & Auditing Conference, University of South Florida, Tampa, FL, May 2003
- “Professional Standards Update”, Litigation Steering Committee Meeting, CalCPA, Mexico, January 2003
- “Focus on the Small Business”, West Los Angeles Discussion Group, CalCPA, Los Angeles, CA, November 2001
- “Focus on the Small Business / Professional Standards Update view and Compilation Issues”, Channel County Chapter, CalCPA, California, September 2001
- “Review and Compilation Issues / Professional Standards Update view and Compilation Issues”, Beverly Hills/Los Angeles Discussion Group, CalCPA, Los Angeles, CA, August 2001
- “Review and Compilation Issues” , Beverly Hills/Los Angeles Discussion Group, CalCPA, Los Angeles, CA, November 2000
- “Professional Standards Update”, Litigation Steering Committee Meeting, CalCPA, Los Angeles, CA, February 2000


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Publications

- "The CPA Ethical Landscape" - California CPA, June 2024
- "What's to Come? CalCPA Leaders Take a Peek Into What the Profession May Look Like in 2040" - California CPA, June 2017
- "Following FASB" - California CPA, October 2013
- "Standard Alert, SAS 125: Guidance Regarding Auditor's Written Communication" - California CPA, October 2012
- "A full Tank of GAAS" - California CPA, June 2011
- Rules vs. Principles - California CPA, September 2002 Jenkins Report Aims to Narrow the Disclosure Effectiveness "GAAP" - Monthly Statement, June 1996
- CPAs and Contingent Fees - Outlook, Fall, 1996
- Litigation About Unexpected Delays - Real Estate Review, Summer, 1994

Testimony (Since June 2020)
Deposition

- In Re McDermott International, Inc. (June 2024), Federal Court, Southern District of Texas, 10b matter and 14b matter No. (4:18-cv-04330)
- In Re Qualcomm Inc. Securities Litigation (February 2024), Federal Court, Southern District of California, Case No. 3:17-cv-00121-JAH-WVG
- Securities and Exchange Commission v. [Redacted] (January 2024)
- In Re Valeant Pharmaceuticals Int, Inc. Securities Litigation (June 2022), Federal Court, District of New Jersey, Case No. 15-cv-07658-MAS-LHG
- Anthony Grillo, et al v Marcum LLP, et al (February 2022), Los Angeles Superior Court, Case No. BC711605
- In Re Pacific Steel Casting Company LLC Debtor Sarah L. Little, Chapter 7 Trustee v. Speyside Fund, LLC, et al. (December 2021), Bankruptcy Court, Northern California, Case No. 4:19-BK-40193-RLE
- Oklahoma Firefighters Pension and Retirement System v. Newell Brands, Inc., et al (October 2021), Superior Court of New Jersey Law Division: HUD-L-003492-18

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Testimony (Since June 2020)**Deposition continued**

- Suzan Poirier v. Silver Wheaton Corp, Randy Smallwood and Gary Brown (July 2021), Ontario Superior Court, Case No. CV-21-00656645-00CP
 - Charles O'Brien and James Rae v. Maxar Technologies Inc., Howard Lance, Anil Wirasekara, Biggs Porter, Nick Cyprus and KPMG LLP. (April 2021) Ontario Superior Court, Case No. CV 19-00631107-00CP
 - SEB Investment Management AB, et al, V. Symantec Corp et al (March 2021), Federal Court, Northern District of California, Case No. 3:18-CV-02902-WHA
 - Lord Abbett Affiliated Funds, Inc. et al v. Navient Corporation, et al (February 2021),) Federal Court, District of Delaware, Case No. 1:16-CV-112 (2/21)
 - Trustee v. International CPA Firm (Redacted)* (August 2020) AAA Arbitration
- * The parties names have been redacted because the matter was a private arbitration