



RACHEL HENNESSY, CPA

HEMMING.COM

Employment & Education

2016 – Present	Hemming Morse Forensic and Financial Consultants Principal, 2019-present Manager, 2016-2019
2011 – 2016	LitiNomics, Inc. Senior Associate
2008 – 2011	LECG, Inc. Consultant
2004 – 2008	Kroll Associates, Inc. Senior Associate, Financial Advisory Services
2004	Occidental College B.A. Economics, with honors

Professional Memberships & Affiliations

- Certified Public Accountant, California
- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
 - Treasurer, Fraud and Financial Investigation Section, current
 - Forensic Expert Leadership Program, 2018

Publications

- "Cost Shifting and Electronic Discovery: How Experts Can Help Clients Minimize Costs"
California Society of CPAs publication, The Witness Chair (Fall 2004), with Christian Tregillis (as Rachel Laybourn)
- "Lessons Learned from the Downturn: A Forensic Accountant's Perspective", The Registry
March 8, 2017



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Selected Experience

- Managed forensic accounting investigations to identify and analyze transactions and the receipts and disbursements of cash related to criminal prosecution of investment frauds. Worked directly with FBI and Assistant United States Attorneys in developing cases against defendants. Prepared demonstrative exhibits for trials and sentencings. Prepared Experts for trial testimony on these issues.
- Managed forensic accounting investigation and financial record reconstruction project for a \$250 million Ponzi scheme. Supported Court-appointed Receiver's efforts to identify sources and uses of funds, recover assets for benefit of Receivership Estate, and distribute recovered funds to victims. Prepared and presented analyses related to civil and criminal actions resulting from the fraud.
- Assisted Expert in evaluating the accounting, financial reporting, and disclosures included in financial statements of public companies.
- Analyzed deposition testimony and case records to evaluate whether an individual barred from practicing as an accountant before the Securities and Exchange Commission had violated the SEC's bar order.
- Assessed accounting, financial reporting, and disclosures for loans and real estate assets of publicly traded banks.
- Assisted Expert in evaluating financial reporting and the independent financial statement audits of publicly traded and privately held banks and financial institutions.
- Assisted Expert in preparation of reports and analyses supporting claims of patent infringement including industry research, lost profits analyses, reasonable royalty analyses, and critiques of opposing experts' analyses.
- Investigated senior staff, outside counsel, and financial advisors of a Federally Recognized Indian Tribe resulting in the termination of all investigation subjects. Assisted Tribal Council in hiring and training replacement staff, establishing internal controls, and operating as interim accounting staff prior to the replacement of the Tribe's terminated staff and advisors.
- Assisted independent Audit Committee in its investigation into a city government's pension issues and financial statement restatement. This included assisting in the management of a large-scale electronic document review, performing targeted analyses of specific investigative and other whistleblower issues, and assisting in the drafting of the final investigative report and remediation plan.
- Provided expert testimony in deposition, trial, and binding arbitration proceedings.