



HEMMING
MORSE, LLP

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

www.hemming.com

Bruce Disney

Bruce Disney is a Principal in the San Mateo office of Hemming Morse, LLP, where he manages the Compliance Audit Program for the firm's Employee Benefit Plans Group. In this role, he develops procedures for auditing employer contributions to a variety of employee benefit plans, including health and welfare insurance, pension, vacation and legal service funds.

With more than 29 years of experience in this field, Bruce is able to:

- Analyze collective bargaining and trust agreements
- Determine employer compliance with federal contribution laws
- Determine possible contract fraud and advise on audits status

Experience

Bruce has worked with some of the Bay Area's largest employee benefits plans and with many of California's most reputable trust fund administrators. He often consults with administrators and in-house auditors on such matters as delinquency, collection procedures and statistical sampling.

Before joining Hemming Morse, Bruce worked for Operating Engineers Trust Fund Administrators in Los Angeles. In that role, he was responsible for supervising the firm's auditors and investigators in the execution of contract analysis and compliance audits.

Education

St. Kentigerns College and Auckland University,
New Zealand

Auckland Technical Institute, Economics and Statistics,
New Zealand

Professional Affiliations

- International Foundation of Employee Benefit Plans

Email: disneyb@hemming.com

San Mateo Office

155 Bovet Road
Suite 600
San Mateo, CA 94402
Tel: 415.836.4000
Fax: 415.777.2062