



Heather Clayton

Employment & Education

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| 2012 – Present | Hemming Morse, LLP
<i>Certified Public Accountants,
Forensic and Financial Consultants</i>
Senior Associate |
| 2008 – 2011 | Hemming Morse, Inc.
Associate, 2009-2011
Internship, 2008-2009 |
| 2008 | California State University, Long Beach
B.S. Business Administration - Accountancy |

Professional & Service Affiliations

- California Society of Certified Public Accountants

Selected Experience

- Reviewed and analyzed financial statements and other supporting documentation in a matter which alleged that members of a Native American tribe fraudulently used tribal funds for personal use. Performed in-depth analyses to determine whether revenues and expenses were misappropriated.
- Performed document review and interviews in a matter involving alleged partnership fraud for entertainment marketing consultants. Analyzed the company's records to quantify the amount of money each side of the partnership used for personal matters.
- Assisted in a matter involving allegations of fraud and conspiracy of the audit of a state trust. Researched audit records and other documentation, as well as aided in preparing reports for the California Board of Accountancy.
- Analyzed accounting documents, comprising of property deeds and oil royalty financial statements, to reach a resolution in a family probate and trust dispute. Assisted in creating proper support of probate and trust accounts, which included multiple properties, oil wells, mineral, and royalty rights.