



HEMMING
MORSE, LLP

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

www.hemming.com

Brian S. Repucci, CPA/CFP

Employment & Education

2012 – Present	Hemming Morse, LLP <i>Certified Public Accountants, Forensic and Financial Consultants</i> Manager
2007 – 2011	Hemming Morse, Inc. Manager, Litigation and Forensic Consulting Services Group, August 2010-2011 Senior Associate, 2008-2010 Associate, 2007-2008
2006 – 2007	ORBIS Container Services Assistant Controller
2001 – 2006	Harrell Remodeling, Inc. Assistant Controller, 2004-2006 Accounting Manager, 2001-2004
1998 – 2001	Brown Adams LLP Senior Staff Accountant, 2000-2001 Staff Accountant, 1998-2000
1997 – 1998	Brinks Incorporated Office Manager
1996	Cigna Health Care Data Entry Clerk
1991 – 1996	Wells Fargo Bank Customer Service Representative
1996	California State University, Fresno B.S. Business Administration

Professional & Service Affiliations

- Certified Public Accountant, State of California
- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- Certified in Financial Forensics

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Brian S. Repucci, CPA/CFP

Selected Experience

- Various accounting experience including income tax preparation, planning and performing audits and preparation of financial statements. Responsible for preparing company budgets and cash flow projections. Financial presentations of monthly and yearly results to management team.
- Accounting consultant for a network of health care providers to perform labor rate examinations of the general contractor and subcontractors for contract negotiations. Evaluated contractors' proposed billing and overhead rates.
- Accounting consultant in a wage and hour matter, which alleged that hundreds of farm labor employees were paid improper wages. Prepared analysis using hours worked records, compensation data and employee records to determine the proper calculation of employees' regular rate of pay.
- Accounting consultant in several business interruption cases. Duties have included calculation of damages, calculation of business interruption loss and interpretation of accounting records.
- Accounting Consultant regarding damages in a breach of lease action. Analysis included a quantification of unpaid rents, and quantification of the impacts of mitigation efforts.
- Accounting Consultant for a major insurance company sued by a former independent contractor claiming he should have been an employee. Helped prepare extensive analyses of time records, expense documents and other financial records. Assisted in the preparation of detailed analysis of the various factors considered by the courts in making decisions regarding employment status.
- Assisted attorneys in preparation for depositions in various stages of litigation and in anticipation of litigation. Prepared exhibits and related write-up work for trial. Typical services included performing damages and lost-profit analysis, which includes reviewing industry trends and historical financial data and creating various financial models to be used as trial exhibits.

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