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CURRICULUM VITAE

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## Andrew M. Mintzer, CPA

### Profile

Andrew M. Mintzer has over 35 years of experience as a Certified Public Accountant (CPA), including 17 years at Ernst & Young auditing public and privately-held companies and providing litigation services. His engagements have involved a wide range of industries, including financial services, real estate, consumer products, entertainment and manufacturing. His litigation services experience includes matters involving accounting principles, auditing issues and fraud investigations. 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.

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) that must be followed by all auditors of non-publicly traded entities. The ASB is the senior technical committee of the American Institute of CPAs (AICPA) designated to issue auditing, attestation and quality control standards applicable for non-issuers. Mr. Mintzer was previously 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) that must be followed by all companies whose financial statements purport to comply with GAAP. The AcSEC was the senior technical committee at the AICPA authorized to set accounting standards, provide accounting guidance and speak for the AICPA on accounting matters. Mr. Mintzer currently serves on the AICPA's Professional Ethics Executive Committee (PEEC). 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 and the AICPA's bylaws to the Joint Trial Board for disciplinary action.

Mr. Mintzer is the chair of the California Society of CPAs (CalCPA). He also served in many leadership capacities in the CalCPA Accounting Principles & Assurance Services Committee, including serving as its chair from 1997 to 1999.

Mr. Mintzer is a licensed Canadian Chartered Professional Accountant and a Certified Fraud Examiner. Andy 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 from the University of South Florida.

#### Los Angeles Office

725 So. Figueroa Street  
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## Andrew M. Mintzer, CPA

### Employment & Education

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

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## Andrew M. Mintzer, CPA

### Professional & Service Affiliations

- **Certified Public Accountant, Florida, Texas, California, New York, and Washington, DC**
- **Chartered Professional Accountant/Chartered Accountant, Canada (British Columbia)**
- **American Institute of Certified Public Accountants**
  - Council, elected member (2010-2016)
  - 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
    - Reporting on Financial Statements for use in other Countries Task Force
  - Professional Ethics Executive Committee (2013-present)
    - Definition of a Client Task Force (chair)
  - International Auditing Standards Task Force (2006-2014)
  - Relations With The Judiciary Subcommittee (2011-2014) (2017-present)
  - Assurance Research Advisory Group (2015-present)
  - Direct Engagements Task Force (2015-present)
  - 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**
  - Board of Directors, State Society Chair (2016-present)
  - First Vice-Chair (2015-2016)
  - Secretary/Treasurer (2014-2015)
  - Vice-Chair (2012-2014)
  - Accounting Principles and Assurance Services Committee (1993-present)
    - 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
  - 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 and Leadership Development Committee (2002-2004)
  - Amicus Curiae Committee (1998-present)
  - Professional Conduct Committee (Former member)

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## Andrew M. Mintzer, CPA

### Professional & Service Affiliations continued

- **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
- **Jewish Federation of Greater Los Angeles**
  - Audit Committee
- **Public Counsel (Former member)**
  - Audit Committee
  - Board of Directors
- **Institute of Internal Auditors**
  - Member

### Presentations & Seminars

- *"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
- *"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



## Andrew M. Mintzer, CPA

### Presentations & Seminars continued

- *"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
- *"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



## Andrew M. Mintzer, CPA

### Presentations & Seminars continued

- *"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

### Publications

- "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

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## Andrew M. Mintzer, CPA

### Testimony (Since 2012)

#### *Trial*

- **GSP Finance LLC v. KPMG, LLP (October 2015)**  
New York Supreme Court, Case No. 650841-2011
- **Jack B. Corwin, et al. v. Scott Klein, et al. (October 2014)**  
District Court, Tarrant County, Texas  
Cause No. 017-237208-09
- **Florida Parishes Juvenile Justice District v. Hannis T. Borgeois, L.L.P., et al. (2014)**  
State Court, Louisiana (Tangipahoa Parish)  
Case No. 2012-000010 "G"
- **Liberty Media Corp v. Vivendi Universal, S.A. (2012)**  
Federal Court, NY Southern District  
Case No. 03 CV 2175 (SAS)

#### *Deposition*

- **Celso Catucci, Nicole Aubin et al v. Valeant Pharmaceuticals International Inc., PwC et al (March 2017)**  
Superior Court - Province of Quebec, District of Montreal, Case No. 500-06-000783-163
- **In re MF Global Holdings Limited Securities Litigation (November 2015)**  
U.S. District Court, Southern District of New York  
Case No. 1:11-cv-07866-VM
- **Plumbers & Pipefitters National Pension Fund v. Michael Burns, et al. (June 2015)**  
Federal Court, Northern District of Western Ohio  
Case No. 3:05-cv-07393-JGC
- **Daniel F. Milette v. Magnetic & Penetrant Services Co., Inc. (October 2014)**  
Arbitration, Washington State
- **GSP Finance LLC v. KPMG, LLP (2014)**  
State Court, New York Supreme Court  
Case No. 650841/2011
- **Florida Parishes Juvenile Justice District v. Hannis T. Borgeois, L.L.P., et al. (2014)**  
State Court, Louisiana (Tangipahoa Parish)  
Case No. 2012-000010 "G"
- **Signature Financial Group, et al. v. Mayer Hoffman McCann (2013)**  
State Court, Orange County  
Case No. 30-2011-00463492
- **Jan Buettgen, et al. v. Katherine J. Harless, et al. (2012)**  
Federal Court, Northern District of Texas  
Case No. 3:09-cv-00791-K
- **Robert Facciola, et al. v. Greenberg Traurig, LLP (2012)**  
U.S. District Court, District of Arizona  
Case No. 2:10-cv-01025-FJM

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