



HEMMING  
MORSE, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
AND FORENSIC CONSULTANTS

CURRICULUM VITAE

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## Jodie M. Rolih, CPA/CFP

### Employment & Education

- |                |  |
|----------------|--|
| 2015 – Present | <b>Hemming Morse, LLP</b><br><i>Certified Public Accountants<br/>and Forensic Consultants</i><br>Principal   |
| 2013 – 2015    | <b>Morse Wittwer Sampson, LLP</b><br>Principal   |
| 2012 – 2013    | <b>Hemming Morse, LLP</b><br><i>Certified Public Accountants<br/>and Forensic Consultants</i><br>Partner, 2012-2013  |
| 2002 – 2011    | <b>Hemming Morse, Inc.</b><br><i>Certified Public Accountants<br/>and Forensic Consultants</i><br>Director, 2008-2011<br>Manager, 2005-2008<br>Senior Associate, 2004-2005<br>Associate, 2002-2004 |
| 2001 – 2002    | <b>Keith D. Plottel, CPA, Inc.</b><br>Senior Accountant  |
| 1998 – 2001    | <b>Mansperger, Patterson &amp; McMullin, PLC</b><br>Senior Accountant  |
| 1995 – 1998    | <b>Arthur Andersen, LLP/Magellan Real Estate</b><br>Staff Accountant   |
| 1994 – 1995    | <b>Marshall Tool and Supply</b><br>Accounts Receivable Manager   |
| 1993 – 1994    | <b>Eulipia Restaurant</b><br>Bookkeeper/Office Manager   |
| 1989 – 1993    | <b>Kenneth Brandt Accountancy Corporation</b><br>Staff Accountant  |
| 1988           | <b>University of California, Santa Barbara</b><br>B.A. Political Science   |

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#### Fresno Office

7541 N. Remington Avenue  
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Fresno, CA 93711  
Tel: 559.440.0575  
Fax: 415.777.2062



## Jodie M. Rolih, CPA/CFP

### Professional & Service Affiliations

- **Certified Public Accountant, State of California**
- **Certified in Financial Forensics**
- **American Institute of Certified Public Accountants**
- **California Society of Certified Public Accountants**
  - Board of Directors, Fresno Chapter, 2007-2012
    - President, 2011-2012
    - Vice President, 2010-2011
    - Secretary, 2009-2010
    - Treasurer, 2008-2009
  - Council Member, 2010-2012
- Litigation Committee, Fresno Chapter
  - Chair, 2007-2013, 2016-present
- Forensic Services Section
  - Steering Committee, 2007-2013, 2016-present
  - Economic Damages & Fraud sections, member
- CalCPA Leadership Institute, Fall 2008
- Women's Leadership Forum
  - Co-chair, 2016-2017
  - Planning Committee, 2015-2016
- Amicus Curiae Committee
  - Chair, 2017-2019

### Testimony

#### *Trial*

- **In re The Alexander Revocable Family Trust Declaration of Trust dated April 22, 1991 (2017)**  
California Superior Court, San Luis Obispo County  
Case No. 15PR-0338
- **In re: Coelho Dairy (2013)**  
U.S. Bankruptcy Court, Eastern District of California - Modesto, Case No. 12-92570
- **Raul Santellan dba RNS Farms v. Brian Strack, et al. (2012)**  
California Superior Court, Fresno County  
Case No. 10-CECG03396

#### *Deposition*

- **In re The Alexander Revocable Family Trust Declaration of Trust dated April 22, 1991 (2017)**  
California Superior Court, San Luis Obispo County  
Case No. 15PR-0338
- **Daniel L. Serimian, et al. v. Donald M. Serimian, et al. (2014)**  
California Superior Court, Fresno County  
Case No. 10-CECG03770 MBS

#### **Fresno Office**



## Jodie M. Rolih, CPA/CFP

### Selected Experience

- Various accounting experience including preparation and review of corporate, partnership, fiduciary and individual income tax returns; planning and performing audit, compilation and review engagements; and preparation of financial statements.
- Accounting consultant in several business interruption cases. Typical services included calculation of damages, analysis of accounting records, review of historical financial data and industry trends.
- Accounting consultant in several large family partnership disputes. Typical services would include reviewing financial records and tracing assets over many years, through various businesses and bank accounts.
- Accounting consultant in white-collar crimes including embezzlement and kiting schemes.
- Assist legal counsel on behalf of the insurance company in several insurance fraud cases. Duties included tracing money in money laundering schemes, providing financial status information for businesses and/or individuals, determining probable assets/inventory on hand, analysis and interpretation of accounting records and internal control structures.
- Accounting consultant in cases involving personal injury and resulting lost wages.
- Assisted attorneys in preparation for depositions, in various stages of litigation and in anticipation of litigation. Typical services included analysis and interpretation of accounting records, calculation of damages, preparation of trial exhibits and related write-up work. Industries include agricultural, professional services, construction, automobile dealerships, and real estate development.

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