



## Susan K. Thompson, CPA/CFP

### Employment & Education

2012 – Present	<b>Hemming Morse, LLP</b> <i>Certified Public Accountants, Forensic and Financial Consultants</i> Partner
2001 – 2011	<b>Hemming Morse, Inc.</b> Director, 2004-2011 Manager, 2001-2003
1987 – 2001	<b>Silva Harden &amp; Adolph, AC</b> Fresno, California
1985 – 1987	<b>Price Waterhouse</b> San Jose, California
1984 – 1985	<b>Price Waterhouse</b> Newport Beach / Riverside, California
1983	<b>Loma Linda University, Loma Linda, California</b> B.S. Accounting

### Professional & Service Affiliations

- **Certified Public Accountant, State of California**
  - Member, Litigation Steering Committee, 1997-2001
- **Certified in Financial Forensics**
  - Chair, Litigation Services Committee, Fresno Chapter, 1997-1999
- **California Society of Certified Public Accountants**
  - Member, Forensic Services Section for Economic Damages
  - Member, Forensic Services Section for Fraud
- **American Institute of Certified Public Accountants**
- **Loma Linda University Alumni Association**
- **Smile For A Lifetime, Fresno/Clovis Chapter**
  - Board of Directors

### Publications

- Co-editor of *The Witness Chair*, published quarterly by the Litigation Sections of the California Society of Certified Public Accountants, 1999-2002

#### Fresno Office

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## Susan K. Thompson, CPA/CFP

### Seminar Instruction/Presentations

- Speaker, AICPA Forensics & Valuation Services Conference: When Good Food Goes Bad, 2015
- Speaker, California Society of CPAs Economic Damages Section Conference – Business Interruptions: When Good Food Goes Bad, 2015
- Speaker, State Association of County Auditors 103rd Conference – Developing Your Fraud Investigation Through Percipient and Subject Interviews, 2013
- Speaker, Fresno Chapter of the Institute of Management Accountants

### Testimony

#### *Trial and Arbitration*

- **Ariel Elia v. John Roberts, Texas Environmental Products, Inc. (2017)**  
U.S. District Court Eastern District of California, Fresno Division, Case No. 1:16-cv-00557-AWI-EPG
- **Ted Switzer v. Flournoy Management, LLC, et al. (2017)**  
California Superior Court, Fresno County Central Division, Case No. 11CECG04395 MWS
- **Baltara Enterprises, L.P. v. R&C Patterson Family Limited Partnership, et al. (2017)**  
California Superior Court, Fresno County Case No. 14CECG01033 MWS
- **Bobby L. Lo and Nancy V. Lo v. Greater Fresno Health Organization, Inc.. dba North Marks Clinic; Vang Moua, et al. (2016)**  
California Superior Court County of Fresno, Civil Division Case No. 15CECG00854
- **Ashley Lane, LP v. Producers AG Insurance Group (2015)**  
American Arbitration Association Case No. 74-20-1300-0169
- **Fresno RV, Inc., et al. v. Paul Evert's RV Country, Inc., et al. (2013)**  
California Superior Court, Fresno County Case No. 11CECG01433
- **Muhammad Anwar, M.D. v. State of California, et al. (2012)**  
California Superior Court, Madera County Case No. MCV034056
- **Jaime Hernandez v. Eugenia Costa, et al. (2012)**  
California Superior Court, Alameda County Case No. RG1049274
- **Lopez, et al. v. Allstate Insurance Company, et al. (2012)**  
California Superior Court, Fresno County Case No. 10CECG01035JH
- **In re: Zachariah, Jacob v. AMCO, Inc. (2012)**  
Judicial Arbitration and Mediation Services San Francisco Division, Ref No. 1100068786
- **eMocha, LLC, et al. v. Central Plaza Union City, L.P., et al. (2010)**  
California Superior Court, Alameda County Case No. RG06-296460
- **Primex Farms, LLC v. Chapparral Farms, Inc. (2010)**  
California Superior Court, Fresno County Case No. 07CECG02935
- **Gallegos, et al. v. NCRC, Inc. (2009)**  
California Superior Court, Fresno County Case No. 07CECG04060AMC



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### Testimony

#### *Trial and Arbitration* continued

- **People v. Harry Kassebaum (2008)**  
California Superior Court, Fresno County  
Case No. F05906970-9
- **Monarch Nut Company, Inc. v. Mutual Service**  
Casualty Insurance Company (2005)  
California Superior Court, Tulare County  
Case No. 01-196556
- **Cal Farm Insurance Company v. Mister "C" Investments (2003)**  
California Superior Court, Fresno County  
Case No. 01 CE CG 00109
- **Freitas v. Hamlin (2001)**  
California Superior Court, Fresno County

#### *Deposition*

- **In the Matter of The Ernest K. Valorosi and Cheryl Valorosi Revocable Living Trust (2017)**  
California Superior Court, Madera County  
Case No. MPR013610
- **Ariel Elia v. John Roberts, Texas Environmental Products, Inc. (2017)**  
U.S. District Court Eastern District of California,  
Fresno Division, Case No. 1:16-cv-00557-AWI-EPG
- **Baltara Enterprises, L.P. v. R&C Patterson Family Limited Partnership, et al. (2017)**  
California Superior Court, Fresno County  
Case No. 14CECG01033 MWS
- **Kobe Falco, et al. v. Nissan North America, Inc. and Nissan Jidosha Kabushiki Kaisha (2017)**  
U.S. District Court Central District of California  
Case No. 2:13-cv-00686-DDP-MAN
- **Monarch Nut Company, LLC and Munger Farms v. Goodnature Products, Inc. (2016)**  
U.S. District Court Western District of New York  
Case No. 14-cv-01017-WMS
- **Alfred Salas and Gloria Ortega v. Toyota Motor Sales, U.S.A., Inc. (2016)**  
U.S. District Court, Central District of California  
Case No. CV15-08629 FMO (Ex)
- **In re Dorothy R. Jackson and Donald D. Jackson Irrevocable Family Trust (2016)**  
California Superior Court, Stanislaus County  
Case No. 2200192
- **Bobby L. Lo and Nancy V. Lo v. Greater Fresno Health Organization, Inc.. dba North Marks Clinic; Vang Moua, et al. (2016)**  
California Superior Court  
County of Fresno, Civil Division  
Case No. 15CECG00854
- **Star Laundry Services, Inc. v. Western State Design, Inc., et al. (2015)**  
California Superior Court  
County of San Diego - Central Division  
Case No. 37-2014-00011335-CU-BC-CTL
- **Kobe Falco v. Nissan North America, Inc., et al. (2015)**  
U.S. District Court, Central District of California  
Case No. 2:13-cv-00686-DDP-MANx
- **Irvine Apartment Communities, L.P. v. Western National Construction, et al. (2015)**  
American Arbitration Association  
Case No. 73 443 Y 00234 12



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### Testimony *continued*

### Deposition *continued*

- **Anamiria Madrigal, et al. v. New Cingular Wireless Services, Inc., et al. (2015)**  
American Arbitration Association  
Case No. 74 484 Y 00301 11 nolg
- **Melinda Ward v. Superior Carpet Care, et al. (2015)**  
**California Superior Court, Fresno County**  
Case No. 13CEGG00704 MWS
- **Centerplate v. Unite Here (2014)**  
U.S. District Court, Case No. 13-CV-2318 DMR
- **Sharron Warehime v. Farmers Insurance (2013)**  
California Superior Court, Fresno County  
Case No. 08CECG02976
- **Fresno RV, Inc., et al. v. Paul Evert's RV Country, Inc., et al. (2013)**  
California Superior Court, Fresno County  
Case No. 11CECG01433
- **Jaime Hernandez v. Eugenia Costa, et al. (2012)**  
California Superior Court, Alameda County  
Case No. RG1049274
- **Muhammad Anwar, M.D. v. State of California, et al. (2012)**  
California Superior Court, Madera County  
Case No. MCV034056
- **Primex Farms, LLC v. Roll International Corp., et al. (2012)**  
California Superior Court, Fresno County  
Case No. 10CECG01114
- **Lopez, et al. v. Allstate Insurance Company, et al. (2012)**  
California Superior Court, Fresno County  
Case No. 10CECG01035JH
- **Primex Farms, LLC v. Chapparal Farms, Inc. (2010)**  
California Superior Court, Fresno County  
Case No. 07CECG02935
- **eMocha, LLC, et al. v. Central Plaza Union City, L.P., et al. (2009)**  
California Superior Court, Alameda County  
Case No. RG06-296460
- **Gallegos, et al. v. NCRC, Inc. (2009)**  
California Superior Court, Fresno County  
Case No. 07CECG04060AMC
- **Tremblay v. Aladdin Resort & Casino, et al. (2009)**  
District Court, Clark County, Nevada  
Case No. A494547
- **Lucille Epperson v. Hope Manor, et al. (2008)**  
California Superior Court, Fresno County  
Case No. 07CECG02718
- **Elaine Cantu v. Family Healthcare, et al. (2007)**  
California Superior Court, Fresno County  
Case No. 05CECG00738DSB
- **Marla Lynn Swanson v. Susan Jane Tovar, et al. (2005)**  
California Superior Court, Tulare County  
Case No. 04-211317
- **AMCO Insurance Company v. Madera Quality Nut, LLC (2005)**  
U.S. District Court, Case No. CIV-F-04-6456
- **Monarch Nut Company, Inc. v. Mutual Service Casualty Insurance Company (2003)**  
California Superior Court, Tulare County  
Case No. 01-196556
- **Cal Farm Insurance Company v. Mister "C" Investments (2003)**  
California Superior Court, Fresno County  
Case No. 01 CE CG 00109

#### Fresno Office



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### Selected Experience

- Expert witness for plaintiffs' counsel in a wage and hour matter involving multiple employees spanning multiple years. The case involved unpaid overtime, meal and rest break violations, unpaid drive time to job sites, and off-the-clock time for traveling repairmen. Reviewed and analyzed employment history files, time and travel records, job site records, compensation data, and other documents to determine the proper employee compensation and to quantify damages.
- Expert witness for plaintiff in a loss of business income case. Determined the loss that resulted from the failure to plant corn silage, based on the insurance agent's direction, on land that had previously flooded.
- Accounting consultant for the insured in a large business interruption case involving a nut processing plant. The case went to appraisal upon which each element of loss was unanimously decided in favor of client in excess of \$1 million dollars.
- Accounting consultant for an insurance company to investigate a theft at the insured's nut processing plant. Analysis included documenting the accounting and physical controls surrounding inventory and calculating the resulting loss to the insured.
- Accounting consultant for a large insurance company in a suspected fraudulent claim of a nut processing plant. Based upon analysis performed, including following transactions through the perpetual inventory system, the receiving and shipping processes, the claim was denied and further action was taken against the insured.
- Expert witness for the plaintiff, a nut processor. Calculated damages in a breach of contract dispute, ultimately determining the lost contribution margin due to the breach. Plaintiff was awarded damages according to testimony.
- Accounting consultant to the plaintiff, a nut grower, against their nut processor for suspected fraudulent accounting practices. Analysis included assessing reasonable processing costs, allocation of fixed and variable costs and analysis of third party transactions. The analysis led to successful settlement in favor of the plaintiff before trial.
- Served as a neutral in an insurance appraisal hearing involving lost profits of a fast food restaurant.
- Performs internal control reviews for not for profit as well as for profit businesses.
- Accounting consultant on behalf of the insurance company to assist in quantifying the losses of their insured's due to Class 1 food recalls, both domestically and internationally. This included interacting with the insured's customers and following the recalled product through all processors up to the point it is sold to the end consumer. Losses included raw product, work in progress and finished goods. The results of the analysis were used by counsel and the insured to settle claims. Assistance was provided in the settlement process as well.

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### Selected Experience continued

- Accounting consultant to many of the larger property and casualty insurance companies in California in assessing claims for loss of earnings, loss of inventory stock and loss of other business assets in agricultural, retail, food services and construction.
- Accounting consultant in several insurance fraud cases on behalf of the insurance company and/or the legal counsel assisting the insurance company. Duties included tracing money in money laundering schemes, providing financial status information for businesses or individuals, determining probable asset/inventory on hand, analysis and interpretation of accounting records and internal control structures, as well as analyzing various financial transactions.
- Accounting consultant in a large insurance fraud case. Worked with investigators from the Federal Bureau of Investigation and the District Attorney of Fresno's office in tracing funds through several bank accounts of several businesses.
- Accounting consultant in white-collar crimes including embezzlement and kiting schemes.
- Accounting consultant to the California State Board of Accountancy in an investigation of possible audit failure following a filing of bankruptcy of the auditor's client. The investigation included the application of appropriate accounting for reverse repurchase agreements, inverse floating securities and various other investment vehicles, as well as applicable audit procedures in accordance with Generally Accepted Auditing Standards. This case included significant document control issues. The investigation led to a filing on the part of the State Board of Accountancy against its licensee. The case was heard in an Administrative Hearing. The licensees were eventually subjected to discipline.
- 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 calculations of damages and loss of earnings, analysis and interpretation of accounting records, and analysis of internal controls in industries including agricultural, professional services, retail, food services, construction, automobile dealerships, governmental entities, and real estate development.
- Provided expert witness testimony in cases involving personal injury and wrongful termination and resulting lost wages/damages.
- Provided expert witness testimony in a criminal matter involving real estate fraud. Our involvement included tracing investor funds over several years through several bank accounts and various businesses.
- Assisted a general contractor and a California city in mediation proceedings by calculating damages and resulting lost profits to lessees which was relied upon by all parties involved.

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