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CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

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Tatyana D. Shtyrkova, CPA, ABV, CFF

Profile

Tatyana is a Manager in the Forensic and Financial Consulting Services Group of Hemming Morse, LLP in the San Francisco office. She is a Certified Public Accountant (CPA), Accredited in Business Valuation (ABV), and Certified in Financial Forensics (CFF). Her practice includes cases in securities litigation, alter-ego, business interruption, royalty disputes, Foreign Corrupt Practices Act (FCPA) investigations and monitoring assignments, accountants' professional liability and audit failures, and family law. She has strong data background and takes on data intensive cases.

Tatyana has over ten years of experience in various accounting roles. Prior to joining Hemming Morse, she was an auditor at Ernst & Young with a diverse portfolio of public and private companies in industries spanning technology, life sciences, real estate, financial services, and aircraft leasing. Prior to her career in audit, Tatyana worked as an Accounting Manager for a closely held multi-entity enterprise in Santa Barbara, CA.

Tatyana received her B.A. in Business Economics with an emphasis in Accounting from University of California, Santa Barbara. Along with being a CPA, ABV and CFF, she holds the AICPA's Chartered Global Management Accountant (CGMA) designation. Tatyana is a member of the AICPA's Forensic Valuation Services Section (FVS) and received its 2015 Standing Ovation honor for exemplary professional achievement in forensic and valuation services as one of 32 CPAs in the nation age 40 and under. Tatyana is also a member of CalCPA. She is part of the CalCPA's Forensic Services Section (FSS) and she serves on the State-wide Accounting Principles and Assurance Standards (AP&AS) Committee.



Tatyana D. Shtyrkova, CPA, ABV, CFF

Employment & Education

2012 – Present	Hemming Morse, LLP <i>Certified Public Accountants, Forensic and Financial Consultants</i> Manager, 2015-Present Senior Associate, 2012-2014
2016 – Present	Golden Gate University Adjunct Professor
2008 – 2011	Ernst & Young, LLP Senior Auditor
2005 – 2008	H2O Water Services, Inc. Consultant: Full-Charge Bookkeeper
2003 – 2006	Deinhard Electric Company, Inc. Accountant: Payroll Manager, A/P Manager
2008	University of California, Santa Barbara B.A. Business Economics with Accounting Emphasis With Honors

Professional & Service Affiliations

- **Certified Public Accountant, State of California**
- **Accredited in Business Valuation (ABV)**
- **Certified in Financial Forensics (CFF)**
- **Chartered Global Management Accountant (CGMA)**
- **American Institute of Certified Public Accountants (AICPA)**
 - Forensic Valuation Section, Member
 - Standing Ovation Award, 2015
- **California Society of Certified Public Accountants (CalCPA)**
 - Accounting Principles and Assurance Standards Committee
 - Member, 2016 - Present
 - San Francisco Chapter Chair, 2014-2016
 - Forensic Services Section
 - Member, 2012 - Present
 - CalCPA Leadership Institute, 2013-2014
 - CalCPA Emerging Leaders Program, 2012
- **Association of Certified Fraud Examiners**
 - San Francisco Chapter, Member
- **Bar Association of San Francisco (BASF)**



Tatyana D. Shtyrkova, CPA, ABV, CFF

Publications

- *"Big data's day in court"*
(Co-author) Plaintiff Magazine, January 2017

Instruction and Seminars

- *"Allegations of Audit Failure"*
Golden Gate University, Spring 2017
- *"Professional Liability Claims – When the Audit Fails"*
CALCPA, Channel Counties Chapter (CHC) - Santa Barbara (SB), Accounting Principles and Assurance Standards (AP&AS) Discussion Group (DG), September 30, 2016

Selected Experience

- Assisted consulting expert for the plaintiffs in a securities litigation case involving alleged violations of U.S. GAAP by a financial institution, including a focus on accounting and internal controls over allowance for loan losses on a portfolio of commercial and residential loans.
- Assisted expert in defense and counterclaim matter involving calculation of damages arising from a contract dispute involving a software license agreement.
- Assisted the appointed independent monitor in an evaluation of the compliance of a multinational corporation with the terms of its FCPA-related settlement arrangements with the U.S. Department of Justice and the U.S. SEC. Focused on interviews and compliance evaluation related to distributor operations in Russia.
- Prepared business valuations for federal estate tax, ownership transfer and marital dissolution purposes. In industries including biodiesel production, fabric design, and wine production.
- Assisted expert in calculation of damages from a 9 months business interruption claim.
- Assisted expert in dispute over determination of royalties due in the entertainment industry. Analyzed royalties related to merchandise, music and soundtrack, concerts, commercial deals and advertising sales. Developed a comprehensive model to account for a royalty-related variables.
- Assisted expert for the SEC in an analysis of alleged violations of U.S. GAAP including a focus on the accounting for vendor rebates by a communications company.
- Assisted testifying expert in an accountants' professional liability defense case involving review of historical financial returns under Statements on Standards for Attestation Engagements (SSAE 10) and Attest Engagements (AT 101).
- Assisted accounting expert in a matter involving violations of U.S. GAAP in the high-tech industry. Examined percentage-of-completion accounting and alleged deficiencies in internal control over financial reporting.
- Performed independent analysis of the economic benefit to consumers from debt-reduction programs. Performed survey on pricing of third-party contracts sales and purchases in the debt-settlement industry.
- Assisted expert with initial and rebuttal reports in a healthcare industry class action case involving allegations of financial and MD&A misrepresentations arising from restatements related to pricing and volume of certain surgical procedures.
- Assisted expert with analysis and report related to alleged audit failures of a Canadian firm. Analyzed whether the audits were performed in accordance with Canadian GAAS.