



Caroline F. Van Alst, CPA/CFF, CFE

Employment & Education

- 2012 – Present **Hemming Morse, LLP**
*Certified Public Accountants,
Forensic and Financial Consultants*
Partner
- 1991 – 2011 **Hemming Morse, Inc.**
Litigation and Forensic Consulting Services
– Director, 2001-2011; Manager, Supervisor, 1995-2001
Commercial Financial Audit and Employee Benefits Financial Audit
– Supervisor, Senior, 1993-1995
Employee Benefits Compliance Audit
– Supervisor, Senior, Staff II, 1991-1995
- 2009 – Present **Golden Gate University**
Adjunct Professor
Introduction to Financial Forensic Accounting, Spring 2009-2014
Construction Claims, Fall 2010
- 1991 **Program Marketing, Inc.**
Account Representative
- 1990 – 1991 **Northwest Administrators, Inc.**
Compliance Auditor, Western Conference of Teamsters Pension Trust Fund
- 2002 **Golden Gate University, San Francisco**
M.S. Accounting
2002 Edmund Celeski Award for Outstanding Graduate
- 2000 **John E. Reid and Associates**
The Reid Technique of Interviewing and Interrogation
- 1989 **University of Southern California, Los Angeles**
B.S. Business Administration (Emphasis in Finance)

Professional & Service Affiliations

- Certified Public Accountant, State of California, 1996
- Certified Fraud Examiner, 1998
- Certified in Financial Forensics, 2008
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners



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Professional & Service Affiliations continued

- **California Society of Certified Public Accountants**
Litigation Consulting and Dispute Resolution Services
Steering Committee
- **Common Interest Member, 2001-2003**
State Economic Damages and Fraud Sections
 - Member, 2001-presentSan Francisco Chapter Litigation Consulting Services
Committee
 - Chair, 2001-2003
 - Co-Chair, 2004Accounting Education Committee
 - Member at Large, 2002-2003
- **American Women's Society of CPAs**
 - Board Member, 1995
- **Bar Association of San Francisco**
 - Finance Committee Member, 2006-2009
- **National Association of Women in Construction**
- **Construction Financial Management Association**
- **Golden Gate University**
 - Forensic Accounting Advisory Board, 2008-2014
- **Sausalito Marin City School District**
Governing Board Member / Trustee, 2012 to present
 - Clerk, 2012-2014
 - President, 2014-2016
- **Marin County School Board Association**
Executive Committee Member, 2014-2016
 - Treasurer, 2014-2016

Presentations & Seminars

- *"Bankruptcy in Professional Service Firms"*
AICPA Forensic and Valuation Services Conference,
New Orleans, Louisiana, November 2014
- *"A Forensic Accountant's Perspective: Financial
Statement Fraud and Audit Failure"*
Dominican University, 2008
- *"Put a CPA in Your Tool Belt" - How Forensic CPAs
Assist in Construction Disputes*
National Association of Women in Construction San
Francisco Chapter #19, San Francisco, California,
July 2007
- *"Litigation and Forensic Accounting"*
Office of the Attorney General, False Claims Section
Sonoma, California, October 2006
- *"Identity Theft"*
Junior League of San Francisco
San Francisco, California, March 2004
- *"Financial Statement Fraud"*
American Society of Women Accountants, San
Francisco Chapter, San Francisco, California,
September 2003
- *"Financial Statement Fraud Today"*
Financial Statements and Tax Fraud Conference, Cali-
fornia Society of CPAs, San Francisco and Universal
City, California, June 2003
- *"Financial Statement Fraud"*
CPE Extravaganza, California Society of CPAs, San
Francisco Chapter, San Francisco, California,
May 2003



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Presentations & Seminars continued

- *"Financial Investigations"*
State of California, Department of Justice;
Office of the Attorney General, False Claims Section
Sacramento, California, September 2002
- *"The Wrath of Grapes"*
Accounting/Assurance Services Class, Golden Gate
University, San Francisco, California, January 2002
- *"The Wrath of Grapes"*
California Society of CPAs, San Francisco Chapter,
Litigation Consulting Services Committee
San Francisco, California, October 2000
- Hastings College of the Law, College of Advocacy
Business Litigation Institute Seminar; volunteered as
expert witness, 1999 and 2000
- *"How to Effectively Use Experts in Litigation"*
MCLE Presentation at San Francisco, California
July 1999
- *"Case Study – Orinda Moraga Disposal Company's
Smelly Financials"*
California Society of CPAs, East Bay Chapter,
Litigation Consulting Services Committee
Walnut Creek, California, February 1999

Testimony

Trial

- **In Re Bonner, Steven E. (2010 / 2011)**
U.S. Bankruptcy Court, Northern District of California
Case No. 09-5-1289 ASW (Expert Witness)
- **In Re Estate of Merlee Dowe (2010)**
California Superior Court, Alameda County
Case No. RP03115472 (Expert Witness)
- **Securities Exchange Commission v. The Children's
Internet, Inc., et al. (2008)**
U.S. District Court, Northern District of California
Case No. 06 6003 CW (Expert Witness)
- **Bank of America v. State of California (2003)**
California Superior Court, City & County of San
Francisco, Case No. 401775 (Expert Witness)
- **United States Securities & Exchange Commission
v. John S. Hickey, et al. (2003 and 2001)**
U.S. District Court, Northern District of California
(Expert Witness)
- **Northwest Administrators, Inc. v. Sacramento
Stucco Co., et al. (1998)**
U.S. District Court, Northern District of California
(Perceptient Witness)



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Testimony *continued*

Deposition

- **Louis H. Borders Revocable Trust, et al. v. Walker/Warner Architects, et al. (2017)**
California Superior Court, County of San Mateo
Case No. CIV519753
- **Sutter Health and Sutter Health Plan v. Optum Insight, Inc. (2017)**
American Arbitration Association
Case No. 011500034226
- **Louis Huerto-Rojo, an individual, dba GHR Construction v. Scott Grooms, an individual, Loren Grooms, an individual, and Does 1 through 50, inclusive (2010)**
California Superior Court, Marin County
Case No. CV074788 (Expert Witness)
- **Bank of America, N.A. and Bank of America Corporation v. State of California (2006)**
California Superior Court, San Francisco County
Case No. 401775 (Percipient Witness)
- **Dan Tudor & Sons, et al. v. John Tudor, et al. (2004)**
California Superior Court, Kern County
(Percipient Witness)
- **Bank of America, N.A. and Bank of America Corporation v. State of California (2002)**
(Expert Witness)
- **John Tudor v. Dan Tudor & Sons, et al. (2002)**
California Superior Court, Kern County
(Percipient Witness)

Arbitration

- **Sutter Health and Sutter Health Plan v. Optum Insight, Inc. (2017)**
American Arbitration Association
Case No. 011500034226