



HEMMING
MORSE, LLP

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

www.hemming.com

William Lind, CPA, CFF

Profile

William Lind is a Senior Associate in the Forensic and Financial Consulting Services Group at Hemming Morse, LLP. He is a Certified Public Accountant (CPA), Certified in Financial Forensics (CFF), and has passed the AICPA's Accredited in Business Valuation (ABV) exam. William's litigation experience includes matters involving accounting principles, securities litigation, accountants' professional liability, auditor malpractice, intellectual property disputes, business interruption claims and fraud examinations.

William has over six years of experience in various accounting roles. Prior to joining Hemming Morse, he was an auditor at OUM & Co. LLP with a diverse portfolio of public and private companies in industries spanning consumer products, technology, life sciences, real estate and financial services.

William received his B.S. in Business Administration with an option in Accounting from California State University, East Bay.

page 1 of 3

Concord Office

1390 Willow Pass Road
Suite 410
Concord, CA 94520
Tel: 415.836.4000
Fax: 415.777.2062



**HEMMING
MORSE, LLP**

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

William Lind, CPA, CFF

Employment & Education

2016 – Present	Hemming Morse, LLP <i>Certified Public Accountants, Forensic and Financial Consultants</i> Senior Associate
2012 – 2016	OUM & Co. LLP Audit Senior, 2014-2016 Audit Staff, 2012-2014
2011	California State University, East Bay B.S. Business Administration with Accounting Option

Professional & Service Affiliations

- **Certified Public Accountant (CPA), State of California**
- **Certified in Financial Forensics (CFF)**
- **American Institute of Certified Public Accountants (AICPA)**
- **California Society of Certified Public Accountants (CalCPA)**



William Lind, CPA, CFF

Selected Case Experience

- Assisted accounting expert for the plaintiffs in a securities litigation case involving alleged violations of U.S. GAAP by an aerospace manufacturing and defense company. Gathered, analyzed, and summarized evidence that was used in determining whether the company had properly accounted for a multi-billion dollar government contract. Wrote sections and prepared exhibits used in the expert report.
- Assisted in a forensic accounting examination involving city officials charged with corruption, misuse of public funds and other acts of fraud. Conducted analysis of the defendant's financial accounts which was used by the County District Attorney.
- Assisted in a forensic accounting examination involving a multi-million dollar embezzlement scheme by an employee of a medical device company who allegedly established fictitious vendors and created false invoices. Provided analyses and conclusions that were included in presentations to the Assistant United States Attorney and FBI.
- Assisted testifying expert in a forensic accounting investigation that involved examining and testing the procedures followed by a cooperative in the dairy industry to determine if the entity properly reported sales prices to the National Agricultural Statistics Service and the California Department of Food and Agriculture.
- Assisted consulting expert in the review of reimbursable expense reports of the CEO of a publicly traded pharmaceutical company. Identified instances of potential impropriety used by the company's counsel in discussions with the individual.
- Assisted consulting expert in a review of the entities, business ventures, and assets of an individual and their business partner, who was accused of fraud and breach of fiduciary duty. Prepared sources and uses analysis and memorandum used by the expert in meetings with the FBI.
- Assisted testifying expert for the plaintiffs in a securities litigation case involving alleged violations of IFRS by a precious metals producer. Conducted a review of the company's internal projections and loan covenant calculations to determine potential future violations of their loan agreement and amendments. Also assisted the expert in analyzing whether the company's auditors violated Canadian GAAS and PCAOB standards.
- Assisted testifying expert in a matter involving calculation of damages arising from a contract dispute involving a software license agreement.