



David K. Golbahar, CPA/CFF, CGMA

Managing Director – Forensic Accounting, Fraud Investigations, and Litigation Consulting

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Summary of Experience

David Golbahar is the Principal in Golbahar Consulting's forensic accounting, fraud investigation, and litigation consulting practice. Mr. Golbahar has extensive experience managing and directing engagements in various consulting matters, including but not limited to matters involving financial fraud investigations, determining damages in complex financial disputes, and providing analysis and assistance in bankruptcy matters.

Mr. Golbahar has been retained as an expert in over 50 matters and testified on more than 20 occasions at deposition, arbitration, and/or trial. His experience includes serving clients in private and public sectors and various industries, including real estate, entertainment, financial institutions, consumer electronics, technology, hospitality, retail, distribution, professional services, and general manufacturing.

His past experience includes roles at KPMG and Navigant Consulting, J.S. Held, and most recently at Armanino. In addition, he has made presentations on industry topics and has teaching experience related to finance and accounting topics. Mr. Golbahar holds various credentials, including Certified Public Accountant (CPA, licensed in California), Chartered Global Management Accountant (CGMA), and Certified in Financial Forensics (CFF).

Professional Affiliations

- American Institute of Certified Public Accountants
- California Society of CPAs
- Beverly Hills Bar Association, Litigation Section
- Los Angeles Bar Association, Lay Fee Arbitrator
- Santa Monica Bar Association, Lay Fee Arbitrator
- Turnaround Management Association (inactive)
- California Receivers Forum (inactive)



Education

- MS, Accounting, McIntire School of Commerce, University of Virginia
- BA, Sociology, College of Literature, Science and Arts, University of Michigan

Certifications

- Certified Public Accountant (CPA), licensed in California
- Chartered Global Management Accountant (CGMA)
- Certified in Financial Forensics (CFF)

Appointments

- Los Angeles County Superior Court, Expert Witness in Accounting, Professional Appointee Court Expenditure program (PACE)
- Panel of Expert Witnesses, County of San Luis Obispo

Courses Taught

- “Is It a Mistake or Difference in Opinion”
California Society of CPAs Education Foundation, Forensic Accounting Forum, CPE Approved
March 2025
- “Financial and Managerial Accounting”
Loyola Marymount University, Los Angeles, CA
Fall 2019
- “Accounting for Cryptocurrency Mining Companies”
California Society of CPAs Education Foundation, Glendale, CA, CPE Approved
August 2018, November 2018
- “Effective Use of Objections and Motions to Strike” (Moderator)
Beverly Hills Bar Association, Online, MCLE Approved
July 2024



Publications and Presentations

- “Navigating M&A Post Closing Disputes: Insights into Strategic Acquisitions” - JD Supra (December 7, 2023).
- “Forensic Accountants: CPAs As Investigators and Expert Witnesses” - Attorney At Law Magazine, Vol 4., No. 3, August 2018.
- “Fraud Risks” - Loyola Marymount University, Los Angeles, CA (February, 2019).
- “A Career in Forensic Accounting” - Loyola Marymount University, Los Angeles, CA (November, 2018).

Volunteering, Leadership, and Awards

- CalCPA Economic Damages Vice Chair, 2024 - Current
- Beverly Hills Bar Association, Litigation Section Member, 2023 - Current
- CalCPA Forensic Services Section, Steering Committee, 2023 – Current
- AICPA Forensic Valuation Section Task Force, 2020
- CalCPA Leadership Institute, 2013 – 2014
- CalCPA Council, CalCPA, 2013 – 2015
- CalCPA Emerging Leaders Certificate Program – Speaker, 2014
- CalCPA Members Insurance & Benefits State Committee, 2014 – 2017
- CalCPA Government Relations State Committee, 2015 – 2016
- AICPA Forensic and Valuation Service Standing Ovation Award
- City of Beverly Hills Burton E. Green Public Policy and Leadership Award
- Kiwanis Cali-Nev-Ha Foundation Hope of America Award

Expert Experience - Testimony

Depositions

1. In re: VoIP Guardian Partners I, LLC: Timothy Yoo v. VoIP Guardian LLC, et al.
2. Silver v. Singer
3. Cajulis v. Cajulis
4. Dashjian v. Kessedjian
5. Nationwide v. Texla
6. Raphael Gort et al v. Tomy Drissi et al
7. Shawnda Stewart v. County of Los Angeles et al
8. Moran v. Forever 21 Logistics, LLC



Expert Experience – Testimony (cont.)

Depositions (cont.)

9. Georg Lingenbrink v. Stephen Games et al.

Trial and Arbitration Testimony

1. Westside Lighting, et al. v. Green et al.
2. Cajulis v. Cajulis
3. Previti et. al v. Mamann
4. Nazemi v. HLO Peripherals, et al.
5. In re: Marriage of Molayem
6. In re: Rosario Fierro Trust
7. Rouzbeh Zarrinbakhsh v. Alek Torosyan, Sherman Residential Care
8. Ovsanna Takvoryan, Kristine Takvoryan v. Tepper and Associates, Foster Tepper
9. Raphael Gort et al v. Tomy Drissi et al
10. Sandra Quiroa v. Andreis Lewis
11. Georg Lingenbrink v. Stephen Games et al.
12. Moran v. Forever 21 Logistics, LLC
13. The People v. Jerry Austin
14. Lawrence White (“40 Glocc”) v. Jayceon Taylor (“The Game”)