



David K. Golbahar, CPA/CFF, CGMA

Director – Forensic Accounting, Fraud Investigations, and Litigation Consulting

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Summary of Experience

David Golbahar (CPA, CFF, CGMA) is a Director and a leader in Armanino LLP'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 30 matters and testified on more than 14 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, founding and managing his own financial consulting firm, and most recently at J.S. Held, LLC. 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
- Turnaround Management Association
- California Receivers Forum
- Los Angeles Bar Association
- Beverly Hills Bar Association
- Santa Monica Bar Association

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)

Courses Taught

- “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

Publications and Presentations

- “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
- CalCPA Forensic Section, Steering Committee, 2023 – Current
- 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
- Government Relations State Committee, 2015 – 2016
- AICPA FVS Standing Ovation
- 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. Raphael Gort et al v. Tomy Drissi et al
2. Shawnda Stewart v. County of Los Angeles et al
3. Moran v. Forever 21 Logistics, LLC
4. Georg Lingenbrink v. Stephen Games et al.
5. Nationwide v. Texla
6. Dashjian v. Kessedjian



Expert Experience – Testimony (continued)

Trial and Arbitration Testimony

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