



TATEVIK TOROSSIAN

Director | Forensic Accounting

Areas of Expertise

Tatevik has over 16 years of experience in forensic accounting and fraud investigations, specializing in the analysis and measurement of economic damages related to complex commercial litigation, trusts and estates, business interruption losses, loss of earnings calculations, family law, and employee theft. Designated as an expert witness, with experience in evaluating and preparing expert witness reports and calculations for Federal and State Courts.

- **Forensic Accounting & Consulting** – Acts as forensic accountant in litigation matters, reconstructing records related to disputes, trusts and estates, fraudulent conveyances, and other situations. Assisted and participated in valuation consulting in economic damage assessment.
- **Insurance Claims & Business Interruption Losses** – Prepare, quantify and submit business interruption, extra expense and business personal property claims on behalf of the policyholder. Review, adjust and determine the same on behalf of the carrier. Understand the Insured's business and the impact of the loss, interpret and apply coverage, calculate the impact of the business interruption and provide adequate support for the claim. Address the elements of a business interruption loss in developing a claim such as (a) the duration of the loss, (b) the coverage in effect at the time of that loss, and (c) quantification of the loss.
- **Fraud Investigations** – Representations of fiduciaries and private parties in complex fraud cases with alleged losses ranging from \$25,000 to approximately \$94 million. Fraud matters involving misappropriation of assets; employee thefts, Ponzi schemes, money laundering, litigation related to embezzlement, partner/shareholder disputes, alter ego, trust and estate disputes, lost profits, loss of earnings, wage disputes.
- **Litigation Consulting** – Acts as a consulting and/or expert witness in litigation cases designated to testify at arbitration, federal and state courts.

Certifications and Licenses

- Certified Public Accountant
- Certified in Financial Forensics
- Certified Fraud Examiner
- Master Analyst in Financial Forensics

Education

- Bachelor of Science, Accounting
California State University, Los Angeles

Languages Spoken

- English
- Armenian
- Russian

Professional Affiliations

- Member, American Institute of Certified Public Accountants
- Member, Association of Certified Fraud Examiners
- Member, AICPA's Forensic and Valuation Services Group
- Member, American Bar Association Litigation, Business Law, and Dispute Resolution sections
- Member, Women in White-Collar Criminal Defense Association
- Member, National Association of Certified Valuators and Analysts
- Member, National Association of Forensic Economics
- Member, American Academy of Economic and Financial Experts

Speaking Engagements / Volunteer Work

- Speaker at NACVA's National Chapter Day, October 2024. Topic "Calculating the Business Interruption Loss and Lost Profits."
- Presented at several Provisors professional networking meetings on forensic accounting, economic damages, trust and estate matters, and fraud investigations.
- Completed AICPA's Expert Witness Skills Workshop, Economic Damages.
- NACVA Volunteer Event: Pro Bono Day of Service with Start Small Think Big, December 2024
- Speaker with Glendale Bar Association on 2025 Law Day, May 2025. Topic "Forensic Accounting and Law."
- Speaker at NACVA's 2025 Business Valuation & Financial Litigation Super Conference, September 2025. Topic "Forensic Accounting and Elder Fraud."

Expert Witness Designations

(2022-2025)

- Eric Coggsdale vs. Dr. Meredith Kennedy, et al., Superior Court of the State of California for the County of Los Angeles, Case No. 24STCV00642. Designated as a joint expert in a business dispute involving a dissolution of the business, calculated related costs and amounts due to the partners.
- Incentax, LLC vs. Martini Akpovi Partners, LLP, et al., JAMS Arbitration, Case No. 5210000579. Deposition and trial – 2025. Designated as an expert in a multi-million-dollar business dispute, calculated damages related to Plaintiff's share of lost profits and diminished or forfeited business value.
- Krystal Ventures, LLC vs. SNS Global USA LLC, Superior Court of the State of California for the County of Los Angeles, Case No. 20STCV03290. Deposition and trial – 2025. Designated as an expert in a multi-million-dollar business dispute, calculated damages related to Plaintiff's unpaid costs and financing fees, Plaintiff's share of undistributed profits from the partnership, identified bank transaction outside the course of normal business operations.
- Guillermo Alamilla Canul vs. Reiko Durwood, Superior Court of the State of California for the County of Los Angeles, Case No. 23STCV03290. Deposition and trial (continued) – 2025. Designated as an expert in the unpaid wages claim against Defendant, calculated wages due, related interest and penalties.



- IRMO Hiller, Luke, Family Law Court Case No. 23LBFL00115. Trial – 2024. Designated as an expert in family court, quantified separate property interest, calculated amounts due, related community properties and assets.
- Ryan Gallante v. KeyLex Inc., dba Keyes Lexus, Alternative Dispute Resolution Case N. 20-3263-MMR. Deposition – 2024. Designated as an expert in the wrongful termination case of Plaintiff, calculated damages related to unpaid wages and historical balances owed for commission, shareholder, and other amounts due.
- Nancy A. Barr v. Elana Cohen-Roth, et al Superior Court of California for the County of Los Angeles. Case No. 25SMCV04308. Trial Pending – 2024. Designated as an expert in the elder abuse fraud case, prepared expert report and exhibits pursuant to Rule 26 of Federal Rules of Civil Procedure.
- Saul Lopez v. JZ Scaffolding Inc, et al Superior Court of California for the County of Los Angeles, Central District. Case No. 22STCV30537. Settled Prior to Trail – 2024. Designated as an expert in the wrongful termination case; engaged by the Defense to analyze Plaintiff’s claim and prepare analysis of amounts due.
- U.S. National Labor Relations Board in the matter of 21st Century Valet Parking LLC d/b/a Star Garden Enterprise, on behalf of Employer. Cases 31-CA-291825, et al. Scheduled to Testify – 2024. Engaged to testify before the U.S. National Labor Relations Board on behalf of the business owner; prepared expert exhibits demonstrating the impact of the U.S. National Labor Relations Board’s settlement offer on business operations.
- JLE Truckwash LLC v. 3 Brothers Pressure Washing LLC, et al United States District Court for the District of Oregon, Portland Division. Case No. 3:21-CV-00786-JR. Settled Prior to Trial – 2022 & 2023. Designated as an expert in the lost profits and disgorgement of profits matter; engaged by the Defense to quantify damages related to the same. Prepared expert report and exhibits pursuant to Rule 26 of the Federal Rules of Civil Procedure.
- Valuation in Dispute Resolution - Assisted and participated in valuation of a business in a matter involving business dissolution / breach of fiduciary duty.
- Designated as a testifying expert in cases pending for trial dates involving trust and estate disputes.
- Designated as a testifying expert on behalf of the employer in a case pending for arbitration trial involving a wage and hour dispute, performed forensic accounting analysis of payroll transactions, wage and hour records, and earnings statements of Plaintiff and additional sample-based employee files.
- Designated as a testifying expert in cases involving family law.

Non-Litigation Matters

- Business Shareholder/Partner Dispute – Provided forensic consulting on behalf of the 50% partner/owner related to monies that were withdrawn, transferred, or diverted for the personal benefit of the other partner. Analyzed source documents, including bank statements, cancelled checks, wire notices, and other transactions. Traced disbursements and vendor information for non-business-related transactions. Reported findings to counsel and retaining business partner.
- Forensic Accountant for Non-Profit (Confidential) – Engaged to identify and evaluate transactions contained in the general ledger and bank statements of the Non-Profit to determine whether such transactions were appropriate to the business and operations of the Non-Profit. Assisted in the review of contracts entered by former executive team to provide input on the terms contained in those contracts.



- Payroll Tax and Compliance Review – Engaged to identify and evaluate transactions related to payroll tax and state and federal compliance; report on findings of Phase I; forensic accounting evaluation of general accounting procedures in Phase II to commence upon completion of Phase I.

Expert Witness Support

Cases reviewed and assisted with Partner S. Kinsel (2011-2019)

- Keith Vasquez v. Foxborough Park, Inc., et al, Superior Court of the State of California for the County of Ventura Case No. 56-2015-00472052-CU-PO-VTA. Partner Trial and Deposition – 2019 & 2018. Assisted in the preparation of expert report and exhibits in the loss of earnings analysis in support of the Defense.
- SG Homecare, Inc. v. Verio Healthcare, Inc. et al Superior Court of the State of California for the County of Orange Case No. 30-2015-00819810-CU-CO-CJC. Partner Trial and Deposition – 2019 & 2018. Assisted in the preparation of expert report and exhibits in the loss of earnings analysis in support of Defense.
- City of Palm Springs v. Miggy’s Cantina, LLC, et al Superior Court of the State of California for the County of Riverside, Palm Springs Civil Case No. PSC 1600359. Partner Deposition – 2018. Assisted in the preparation of expert report and exhibits in the alter ego matter in support of Plaintiff.
- Tracey Downey-Racen v. Healthy Gourmet, LLC dba Susan’s Healthy Gourmet, Xan Confections, Inc., et. al. Superior Court of California for the County of Orange Case No. 30-2012-00619381-CU-BC-CJC. Partner Trial – 2017. Assisted in the preparation of expert report and exhibits in the patent/copyright matter in support of the Defense.
- Sarah Stintson v. Pepperdine University. Superior Court of the State of California for the County of Los Angeles. Case No. BC591794. Partner Trial and Deposition – 2017. Assisted in the preparation of expert report and exhibits in the wrongful termination matter in support of the Defense.

