



TATEVIK TOROSSIAN

Senior Manager | Forensic Accounting

Areas of Expertise

Offers over 15 years of experience in forensic accounting and fraud investigations, specializing in the analysis and measurement of economic damages related to business interruption losses, commercial litigation disputes, 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 Reconstruction** – Acts as forensic accountant in litigation matters, reconstructing records related to disputes, litigation, fraudulent conveyances, and other situations.
- **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

Los Angeles

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Los Angeles County, CA
Orange County, CA
Riverside County, CA

San Francisco, CA
Las Vegas, NV
Metro Washington, D.C.

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 a Provisors professional networking meeting on forensic accounting and what makes it interesting.
- Completed AICPA's Expert Witness Skills Workshop, Economic Damages.
- NACVA Volunteer Event: Pro Bono Day of Service with Start Small Think Big, December 2024

Expert Witness Designations

(2022-2024)

- 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. Testified at deposition.
- Nancy A. Barr v. Elana Cohen-Roth, et al Superior Court of California for the County of Los Angeles. Case No. TBD. Trial Pending – 2024. Trial continued. 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 Trial – 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 lost profits and disgorgement of profits. Prepared expert report and exhibits pursuant to Rule 26 of the Federal Rules of Civil Procedure.



- Business Shareholder / Partner Dispute – Provided expert consulting and forensic review on behalf of the 1/3 partner/owner related to undistributed share of profits and unpaid costs with services fees related to inventory. Case set for trial.
- Designated as an expert in cases pending for trial dates involving trust and estate disputes.
- Designated as an 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.

