



**CURRICULUM VITAE OF  
A. CHRISTINE DAVIS, CPA, CFF, CGMA, CVA**  
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A. Christine (Chris) Davis is an accounting and economic damages expert. She works with attorneys and their clients, businesses, nonprofits, and public agencies.

Chris has over 30 years of combined professional experience in public accounting, financial accounting and reporting, management accounting, forensic accounting and litigation consulting, financial statement auditing, preparing corporate and partnership income tax returns, and calculating and reporting on the fair market value of privately held businesses. She holds professional credentials in public accounting, management accounting, financial forensics, and business valuation.

Chris's retention as a consulting and testifying expert are in the areas of forensic accounting, economic damages, financial accounting and reporting, and management accounting. She has led and participated in a wide range of matters involving public corporations, privately held companies, nonprofits, and individuals. She has been admitted as an accounting and economic damages expert at trials and other proceedings venued in California Superior courts and Federal District courts in the U.S, and at dispute resolution hearings at JAMS and FINRA. She has been a designated expert in many matters involving forensic accounting, complex accounting analyses, economic damages, such as lost business profits and lost earnings, partnership disputes, alleged accountant malpractice, alleged financial accounting and reporting violations, and shareholder lawsuits for violations of Section 10(b). She also has considerable experience in investigating allegations of asset misappropriation and financial improprieties, assisting in wage and hour disputes, explaining to the trier of fact an entity's ability to pay punitive damages based upon its financial condition and related metrics, and preparing business valuations.

Whether testifying as an expert witness, presenting investigative findings to stakeholders, or providing CLE courses to attorneys, Chris's primary goals are to be well-prepared, to inform, and to persuade. She excels at unraveling and explaining, in plain English, complicated financial analyses while efficiently instilling fundamental financial concepts. With decades of frontline experience from which to





draw, Chris aims to communicate her expert conclusions and opinions with clarity, objectivity, impact, and care.

## **QUALIFICATIONS AND CERTIFICATIONS**

1. Certified Public Accountant (CPA)
  - State of California (#69217) - 1995
  - State of New York (#101228) - 2009
  - District of Columbia (#CPA40000212) - 2022
2. Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants [AICPA] (#257) - 2008
3. Chartered Global Management Accountant (CGMA), AICPA - 2014
4. Certified Valuation Analyst (CVA), National Association of Certified Valuators and Analysts [NACVA] (#041850) - 2008
5. Arbitrator Certificate, Bar Association of San Francisco - 2015

## **EDUCATION**

Golden Gate University, San Francisco, CA, *B.A. Accounting*, 1993

## **PROFESSIONAL EXPERIENCE**

1. Financial Evidence Group, A CPA Firm, Paso Robles, CA, *Founder and President*, December 2020 - present
2. Bates Group LLC, San Francisco, CA, *Managing Director of Forensic Accounting, Economic Damages & Financial Crimes and Member of the Firm*, January 2020 - November 2020; *Affiliate Expert*, November 2020 - January 2025; October 2025 - present
3. Bates Group LLC, San Francisco, CA, *Director of Forensic Accounting, Economic Damages & Financial Crimes*, November 2018 - December 2019
4. OnPoint Analytics, Inc., Emeryville, CA, *Director of Forensic and Financial Accounting*, 2016-2018
5. DZH Phillips LLP, CPAs and Advisors, San Francisco, CA, *Director and Partner in Charge of Forensic Accounting and Litigation Consulting*, 2013-2016
6. StoneTurn, San Francisco, CA, *Managing Director*, 2012
7. Hemming Morse, LLP, San Francisco, CA, *Director, Forensic Accounting and Litigation*



*Consulting, 1997-2011*

8. Banner Aerospace, San Francisco Bay Area, CA, *Subsidiary Controller, 1996*
9. Bank of America, N.A., San Francisco, CA, *Financial Consultant, Financial Management Reporting and Analysis, 1995*
10. Coopers & Lybrand LLP, San Francisco, CA, *Auditor and Tax Accountant, 1994-1995*
11. Burr, Pilger & Mayer, San Francisco, CA, *Auditor and Tax Accountant, 1993-1994*
12. Arthur Andersen LLP, San Francisco, CA, *Tax Paraprofessional (while in college), 1988-1992*

#### **PROFESSIONAL MEMBERSHIPS & AFFILIATIONS**

1. American Institute of Certified Public Accountants (AICPA)
  - Member - Forensic and Valuation Services Section
2. National Association of Certified Valuators and Analysts (NACVA)
  - Member
3. Bates Group
  - Affiliate Accounting and Damages Expert
4. NERA Economic Consulting
  - Affiliate Industry Expert

#### **VOLUNTEER POSITIONS**

1. American Institute of Certified Public Accountants (AICPA)
  - Commissioner (Appointed) - National Accreditation Commission (1 of 14 commissioners), 2025-2026
  - Member (Appointed) - Certified in Financial Forensics Credential Committee (1 of 9 members), 2022-2025
    - Chair for the CFF Study Group Task Force
  - Co-author - Continuing Professional Development pertaining to the following professional standards
    - Statement on Standards for Forensic Services (SSFS) No. 1
    - Statement on Standards for Consulting Services (SSCS) No. 1
  - Technical reviewer for various professional guidance and reference materials used in the CFF credential process
2. Practising Law Institute (PLI)
  - Co-Chair and faculty member, Pocket MBA: Finance for Lawyers and Other



Professionals – 2018-2023

3. Continuing Education of the Bar of California (CEB)
  - CLE Speaker

**SPEECHES & PROGRAMS**

1. *Fraud and Forensic Accounting Conference 2024, Conference Panelist for “Practical Strategies for Success: A Practice Management Toolkit,”* California Society of Certified Public Accountants, March 20, 2024
2. *Pocket MBA 2023: Finance for Lawyers and Other Professionals, Program Co-Chair and Speaker for “Financial Statements in Practice: A Case Study,”* Practising Law Institute, September 21-22, 2023
3. *Pocket MBA 2022: Finance for Lawyers and Other Professionals, Program Co-Chair and Speaker for “Financial Statements in Practice: A Case Study,”* Practising Law Institute, September 22-23, 2022
4. *Pocket MBA 2021: Finance for Lawyers and Other Professionals, Program Co-Chair and Co-presenter for “Economic Concepts in the Litigation Context,”* Practising Law Institute, Live Webinar, September 27-28, 2021
5. *Calculating Lost Earnings in Personal Injury and Wrongful Death Cases, Continuing Education of the Bar of California, On-Demand CLE, July 2021*
6. *Calculating Business Income Loss in a Business Interruption Claim, Continuing Education of the Bar of California, On-Demand CLE, May 2021*
7. *Forensic Accounting & Financial Investigations: A Primer for Litigators, Asian Pacific American Bar Association of Silicon Valley, Live Webinar, January 28, 2021*
8. *Pocket MBA 2020: Finance for Lawyers and Other Professionals Program Co-chair; Presenter for “Accounting Fundamentals,” and Co-presenter for “Financial Statements: A Case Study” and “Economic Concepts in the Litigation Context,”* Practising Law Institute, Live Webinar, September 21-22, 2020
9. *Filing a Business Interruption Claim: Properly Calculating the Business Income Loss, Canadian Institute of Actuaries, Live Webinar, August 2020*
10. *Forensic Accounting in Litigation Support and Financial Investigations, Practising Law Institute, San Francisco, California, July 2020*
11. *Accounting Concepts and Financial Statements for Lawyers, Continuing Education of the Bar of California, On-Demand CLE, June 2020*
12. *Employment Claims and Commercial Damages – What to Expect in the “New Normal,”*



Bates Group, San Francisco, California, June 2020

13. *Pocket MBA 2019: Finance for Lawyers and Other Professionals Program Co-chair; Co-presenter for "Accounting Fundamentals," and Co-presenter for "Economic Concepts in the Litigation Context,"* Practising Law Institute, San Francisco, California, September 2019
14. *Basics of Fraud and Forensic Accounting in Legal Settings,* Practising Law Institute, San Francisco, California, July 2019, July 2017
15. *Guest Lecturer, Business Ethics MGT 327, Menlo College, Atherton, California, Spring 2017, Fall 2014, Fall 2013, Spring 2013, and Fall 2012*
16. *60 Minutes with a Forensic Accountant: Evaluating Damages and Financial Condition,* Marin County Bar Association, San Rafael, California, September 2016
17. *Introduction to Valuing a Business,* Bar Association of San Francisco, San Francisco, California, June 2016
18. *Introduction to Analyzing Wage-and-Hour Claims,* Bar Association of San Francisco, San Francisco, California, March 2016
19. *Forensic Accounting for Fraud and Financial Wrongdoing,* Continuing Education of the Bar of California, Oakland, California, March 2016
20. *Retaining and Using Experts, Without Breaking Ethical Rules,* Bar Association of San Francisco, San Francisco, California, December 2015
21. *Economic Damages: Numbers Tell the Story – Elements of a Damage Model for an Individual and for a Business,* Bar Association of San Francisco, San Francisco, California, October 2015
22. *The Proper Care and Feeding of a Fraudster,* AICPA Not-for-Profit Industry Conference, National Harbor, Maryland, June 2015
23. *Presenting Damages Evidence in Anticipation of an Appeal,* Consumer Attorneys of California, 53rd Annual Convention, San Francisco, California, November 2014
24. *Fraud Schemes and Business Ethics,* Guest Lecturer, Menlo College, Fall 2014, Fall 2013, Spring 2013, and Fall 2012
25. *Fraud Risk Factors, Schemes and Responses Impacting Not-for-Profits,* California Society of CPAs Education Foundation, Los Angeles and San Francisco, California, May 2014
26. *Forensic Accounting in Today's Busiest Practice Areas,* Continuing Education of the Bar of California, Oakland, California, March 2012
27. *An Act of Goodwill (A webcast discussing Accounting Standards Update No. 2011-08, Intangibles - Goodwill and Other (Topic 350): Testing Goodwill for Impairment,* California Society of CPAs, November 2011



28. *Basics of Accounting & Finance 2009: What Every Practicing Lawyer Needs to Know (Fraud and Other Issues on the Horizon)*, Practising Law Institute, San Francisco, July 2009
29. *Introduction to Financial Forensic Accounting*, Guest Lecturer, Golden Gate University, Spring 2009
30. *Maximizing the Use of Financial Forensic Accountants in Commercial Litigation*, Continuing Education of the Bar of California, Oakland, California, February 2009
31. *Home At Last: FAS 162 and the GAAP Hierarchy (Webcast)*, California Society of CPAs, August 2008
32. *Basics of Accounting & Finance 2008: What Every Practicing Lawyer Needs to Know (Fraud and Financial Disaster: A Forensic Accountant's Overview)*, Practising Law Institute, San Francisco, July 2008 and July 2007
33. *Accounting and Financial Statements for Lawyers*, Continuing Education of the Bar (California), Irvine, June 2007; Sacramento, May 2007
34. *Accountant Professional Liability*, California Society of CPAs San Francisco, May 2006

## **PUBLICATIONS**

1. *3 Data Challenges in Wage and Hour Damages Analysis*, Law 360, published by Portfolio Media, Inc., March 2018
2. *How to Value Your Company (An introduction to the basics of business valuation)*, [www.firstrepublic.com](http://www.firstrepublic.com), published by First Republic Bank, January 2016
3. *When the Story's in the Numbers (A description of a forensic accountant's various roles in civil litigation)*, The Recorder, published by ALM Media Properties LLC, August 2015
4. *Forensic, CPA (Written for present and future CPAs, an overview of forensic accounting for those interested in this specialization)*, California CPA, published by the California Society of Certified Public Accountants, September 2014
5. *The Opportunity to Commit Fraud Doesn't Have to Be There (A description of the fraud triangle)*, California Society of CPAs - From the Corner Office, <http://www.calcpa.org/Content/26385.aspx>, September 2013
6. *SAS 126 Arrives (A discussion of Statement on Auditing Standards No. 126, The Auditor's Consideration of Entity's Ability to Continue as a Going Concern)*, California CPA, October 2012
7. *An Act of Goodwill (A discussion of Accounting Standards Update No. 2011-08, Intangibles - Goodwill and Other (Topic 350): Testing Goodwill for Impairment)*, California CPA, November 2011
8. *Fairly Aligned (A discussion of Accounting Standards Update No. 2011-04, Fair Value*



*Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRS (ASU 2011-04), with a focus on U.S. GAAP), California CPA, August 2011*

9. *Extreme Makeover (An overview of proposed changes to the presentation of general financial statements and the rationale), California CPA, December 2010*
10. *Home At Last: FAS 162 and the GAAP Hierarchy (An explanation of the authoritative hierarchy for generally accepted accounting principles), California CPA, July 2008*
11. *What's Fair (A discussion of fair value accounting), California CPA, August 2007*
12. *Assessing Risk (An analysis of SASs 104-111, the "suite" of new audit risk assessment standards), California CPA, June 2006*
13. *The Future is Bright for Internal Auditors (An overview of the various roles of an internal auditor), Candidate Connection, published by the California Society of Certified Public Accountants, Spring 2005*
14. *A New Era: Using the Internal Audit to Spot Fraud (An overview of the role of internal audit in detecting or preventing financial statement fraud), California CPA, May 2005*
15. *Revisiting Review Engagements: Public and Nonpublic Companies (A discussion of SAS 100 and SSARS 10, the new standards for a review engagement), California CPA, November 2004*
16. *How the Sarbanes-Oxley Act Has Redefined Auditor Independence (An analysis of the Sarbanes-Oxley Act and its impact on auditors), California CPA, October 2002*
17. *When to Consolidate A Special Purpose Entity (A discussion of Pre-FIN 46 consolidation accounting for SPEs), California CPA, June 2002*

**A list of cases for which I have provided expert testimony is available upon request.**