

David Wall, CPA, JD, CFE
Representative Cases

Matters Pending Currently

Confidential Criminal Matters, Riverside County (Pending)

Appointed by Riverside County District Attorney in three ongoing criminal investigations. Relevant allegations include political corruption, securities fraud, insurance fraud, and money laundering. Expertise includes examination and analysis of banking and financial records in excess of 100,000 pages. Matters are pending.

Bascoy v. BoA, US District Court, Los Angeles (Pending)

Appointed by plaintiff's counsel. Performed quantitative and qualitative analysis of extensive mortgage, banking, and other financial records in relation to allegations of racketeering, fraud, and elder abuse in an action arising from a series of trust deeds placed on an elderly consumer's homestead. Matter is pending.

Confidential Judgment Enforcement, Orange County Superior Court (Pending)

Appointed by judgment creditor in \$9.8 million civil judgment. Expertise includes international financial investigation. Matter is pending.

Confidential Family Law Matter, Los Angeles County Superior Court (Pending)

Appointed by respondent's counsel in complex dissolution proceedings. Performed analysis of financial and accounting records in relation to alleged misappropriation of community assets by husband, and transfers by husband in favor of new cohabitant and newly-formed corporation. Allegations include fraud, conversion, breach of fiduciary duty, and equitable equalization. Damages alleged in the low-seven figures. Matter is pending.

IRMO Babcock, San Bernardino Superior Court (Pending)

Appointed by respondent's counsel. Performed analysis of financial and accounting records in relation to alleged misappropriation of assets of community-owned construction company. Allegations include conversion, breach of fiduciary duty, and equitable equalization. Rendered expert testimony at deposition in January 2013. Scheduled to render expert testimony at bench trial in March 2013.

Matters Concluded in 2013

People v. Rude, Riverside County Superior Court (2013)

Appointed by Riverside County District Attorney. Performed analysis of financial records in relation to alleged real estate Ponzi scheme. Victim losses estimated at \$4.9 million. Rendered expert testimony at preliminary hearing and jury trial. Defendant was found guilty of 41 counts of securities fraud, grand theft, burglary, and selling unqualified securities, and was sentenced to 26 years in state prison.

Confidential Internal Investigation, Hollywood, CA (2013)

Appointed as internal investigator by a minority member of LLC that owns and operates an upscale Hollywood nightclub. Performed examination of banking, inventory, and accounting records, as well as point-of-sale software reports, in relation to alleged misappropriation of assets by general manager of club. Damages alleged in the low-seven figures. Report and guidance issued.

Confidential Criminal Matter, Los Angeles County Superior Court (2013)

Appointed under seal by the Los Angeles County Public Defender in a criminal matter involving the alleged unlawful operation of a marijuana collective. Expertise included financial analysis of business records in relation to Attorney General Guidelines requiring collectives to operate on a non-profit basis. Report and opinion issued; matter was dismissed subsequently.

Confidential Criminal Matter, San Bernardino County Superior Court (2013)

Appointed by private defense counsel in a criminal matter involving alleged political corruption and felony tax evasion. Expertise included financial analysis of accounting and business records in relation to California fair political practice laws, as well as the Revenue and Taxation code. Report and opinion issued; matter was subsequently resolved voluntarily.

Confidential Criminal Matter, US District Court, Los Angeles (2013)

Appointed by private defense counsel in a criminal matter involving alleged mail fraud and bankruptcy fraud. Expertise includes examination of business records in relation to federal Truth in Lending Act and Home Ownership and Equity Protection Act. Report and guidance issued.

Mercer v. Austin, San Bernardino Superior Court (2013)

Appointed by plaintiff's counsel. Performed analysis of financial records in relation to economic damages sustained by dentist in dog attack. Plaintiff's damages estimated in the mid-six figures. Rendered expert testimony at deposition in January 2013. Matter was settled to satisfaction of plaintiff subsequent to testimony.

Matters Concluded in 2012

IRMO Kenneth Lanning Trust, Los Angeles County Superior Court (2012)

Appointed by petitioner's counsel. Analysis of financial records related to alleged misappropriation and waste of assets of family trust. Damages claimed in the mid-six figure range. Report and opinion issued; matter settled subsequently.

Confidential Contractual Audit, San Diego, CA (2012)

Appointed by recipient of software license fees in agreed-upon-procedures engagement, to verify compliance with gross-percentage provisions of technology contract. Report and guidance issued.

Financial Due Diligence (Buy-Side), Cerritos, CA (2012)

Appointed by Japanese public company, a prospective acquirer of wholesale merchandising company in Cerritos. Performed extensive data acquisition, interviews with key management personnel, and financial analysis. Report and guidance issued to satisfaction of client.

Confidential Contractual Audit, Los Angeles, CA (2012)

Appointed by major non-profit institution in agreed-upon-procedures engagement, to verify compliance with various provisions of complex, long-term facilities lease. Performed examination of financial and accounting records, as well as extensive internal documentation of the counterparty. Report and guidance issued to satisfaction of client.

Garrett v. Lee, Los Angeles County Superior Court (2012)

Appointed by plaintiff's counsel. Performed analysis of financial records in relation to alleged fraudulent estate planning scheme and a number of related property transfers. Victim losses estimated in the mid-six figures. Rendered expert testimony at deposition in January 2012. Matter was settled to satisfaction of client subsequent to testimony.

McPherson v. FJR Pacific, Orange County Superior Court (2012)

Appointed by defense counsel. Analysis of business records in relation to alleged overtime, and meal and rest break violations, in matter filed by former employee of construction company. Damages claimed in low-six figure range. Report and opinion issued. Matter settled subsequently.

Matters Concluded in 2011

Hasso v. J&J Real Estate, San Bernardino County Superior Court (2011)

Appointed by plaintiff's counsel. Performed analysis of financial and real estate records in relation to alleged fraudulent transfer of 60-acre residential development in Loma Linda, California. Issues included presence of "badges of fraud" in real estate transaction, as well as breach of fiduciary duties by principals of corporate defendant. Victim losses estimated in the mid-seven figures. Rendered expert testimony at deposition in April 2011 and jury trial in May 2011. Matter was settled to satisfaction of plaintiff subsequent to testimony.

Herrera v. Lopez, Riverside County Superior Court (2011)

Appointed by counsel for plaintiff, the majority shareholder of privately held construction company. Allegations include diversion of company assets and opportunities, breach of fiduciary duties, breach of covenant not to compete, and unfair competition. Expertise included financial investigation of activities of vice-president and minority shareholder. Damages claimed in excess of \$5 million. Report and opinion issued; matter settled subsequently.

Confidential Matter, Ontario and Riverside, CA (2011)

Financial investigation of activities of two investment brokers in Ontario and Riverside, CA, in relation to an alleged Ponzi scheme, on behalf of three individual investors. Allegations included fraud, securities fraud, and money laundering. Damages claimed in excess of \$2.5 million. Referred for criminal prosecution. Matter is under investigation by FBI.

Confidential Matter, Los Angeles County Superior Court (2011)

Appointed by defense counsel. Forensic reconstruction of accounting and financial records of seven-clinic medical corporation in reference to corporate dissolution proceedings between shareholders. Allegations include fraud, conversion, embezzlement, and contempt. Damages claimed in excess of \$5 million.

Confidential Matter, San Bernardino County Superior Court (2011)

Appointed by counsel for plaintiff, a minority shareholder. Financial investigation of activities of president and majority shareholder of privately held manufacturing firm. Allegations include fraud, conversion, and breach of fiduciary duty. Damages claimed in excess of \$2.5 million.

Matters Concluded in 2010

Risk v. Alexander, Los Angeles County Superior Court (2010)

Appointed by plaintiff, a limited partner in three apartment buildings in Santa Monica and West Los Angeles. Performed financial investigation of activities of general partner. Allegations included fraud, embezzlement, and breach of fiduciary duty. Expertise included financial investigation, title research, selection of trial counsel, and extensive economic analysis of settlement options and tax consequences. A receiver was appointed to take control of all of the apartment buildings. The matter ultimately was settled privately, with the general partner forfeiting all interests in plaintiff's favor.

Davidson v. Stone, Los Angeles County Superior Court (2010)

Appointed by plaintiff's counsel. Financial investigation of activities of debtor on \$1 million private note. Allegations included fraud and money due. Expertise included financial investigation, economic analysis of settlement options, title research, and closing services. Matter was settled privately to the satisfaction of client.

Bato v. Laboratory Corporation of America, US District Court, Los Angeles (2010)

Appointed by plaintiff's counsel. Performed quantitative and qualitative analysis of extensive electronic business records in wage and hour class-action against Fortune 500 firm. Allegations included deliberate manipulation of computerized time-keeping system and mechanical forgery of accounting records of a publicly-traded corporation. Damages estimated in the low-eight figures. Report and opinion issued; matter subsequently settled to the satisfaction of plaintiffs' counsel.

Confidential Homeowners' Association (2010)

Forensic audit of residential homeowners' association in Los Angeles County. Issues included improper and incomplete accounting for approximately \$2.6 million in association funds. Report and guidance issued of the satisfaction of client.