

DAVID WALL, JD, CPA, CFE
CURRICULUM VITAE

Professional Credentials

Certified Public Accountant - License No. 111076
Certified Fraud Examiner - ID No. 100435
State Bar of California - Bar No. 185045
Licensed Private Investigator - License No. 14529

Practice Description

David Wall is a forensic accountant on the staff of the Riverside County District Attorney's office. Mr. Wall has over 30 years of experience in litigation in southern California, devoted exclusively to financial investigations and forensic accounting.

Mr. Wall has significant experience in all phases of litigation, serving as a financial investigator, consulting expert, and testifying expert. His engagements concern white-collar crime, including securities fraud, insurance fraud, bank fraud, public corruption, elder financial abuse, and money laundering, among other charges.

Testimonial Experience - Mr. Wall has testified as an expert witness for both prosecution and defense on accounting and financial issues in both criminal and civil proceedings, at jury and bench trials in California Superior Court and US Bankruptcy Court, as well as at grand jury, preliminary hearing, arbitration, and deposition.

Litigation Consulting Experience - Mr. Wall has served as a consulting expert on financial and accounting issues in hundreds of litigation matters, performing financial investigations, drafting discovery plans, preparing search warrants and subpoenas, directing the reconstruction of bank, brokerage, and other financial records, conducting interviews and assisting with depositions, conducting financial analysis of settlement options, and providing trial support.

Investigation Experience - Mr. Wall has served as an investigative accountant on fraud and compliance issues in numerous non-litigation matters, performing forensic audits and fraud examinations, compiling engagement procedures and sampling plans, conducting quantitative analysis, taking interviews, preparing written work product and visual aids, and presenting findings to management, boards, and committees.

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Professional Experience

Riverside County District Attorney's Office

Forensic Accountant

August 2019 to Present

Prepare search warrants and assist in the identification and acquisition of financial records from banks, brokerage houses, money transfer services, escrow companies, and other sources; assist in witness interviews; analyze financial data and business records in connection with various provisions of the California Penal Code; prepare reports and demonstratives; render testimony at grand jury, preliminary hearing, and jury trial.

CliftonLarsonAllen LLP

Principal

February 2016 to August 2019

Provided financial investigation and fraud examination services to attorneys involved in civil litigation and organizations experiencing allegations of fraudulent incursion; plan investigations and direct forensic staff; compile written findings of observations and professional opinions; deliver testimony in legal proceedings.

SingerLewak LLP

Director

July 2012 - February 2016

Performed litigation consulting and testimonial engagements in criminal, civil, marital, and probate litigation primarily in the California Superior Courts. Conducted financial investigations in small businesses, nonprofit organizations, and government entities.

Eadie & Payne LLP

Director

January 2009 to June 2012

Compiled engagement plans and supervised professional staff in the performance of litigation support and fraud examination engagements, issued substantive written work product, and testified at civil deposition and jury trial.

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Professional Experience (Cont.)

Fraud/Forensics Associates Ltd, Los Angeles

1997-2009

Manager

Operated small consulting firm devoted to litigation support in the prosecution of financial misconduct and fraud-related claims in the California Superior Court system. Performed financial investigation and fraud examination as above, related to financial/fraud litigation, bankruptcy fraud, fraudulent transfer claims, alter-ego allegations, shareholder/partnership disputes, and business interruption claims.

Deductive Investigation Company, Los Angeles

Senior Investigator

1993-1996

Managed staff of 5. Performed financial investigations as above, related to financial/fraud litigation, insurance fraud, open cargo claims and business loss/interruption claims. Corporate clients included FDIC, RTC, BoA, AT&T, INA, First Interstate Bank, Home Savings, Sanwa Bank, City National Bank, Cathay Bank, Royal Insurance, NorWest Financial, Fleet Finance, and Chrysler First Business Credit.

Searchers Investigating Company, Los Angeles

Investigator

1987-1992

Performed financial investigations related to commercial/fraud litigation. During the bank and savings and loan collapse of the late-80s, conducted hundreds of investigations of borrowers, insiders, and officers & directors of failed financial institutions on behalf of FDIC, RTC and FSLIC.

Academic Affiliations

Mr. Wall previously served as a masters-level instructor of forensic accounting at California State Polytechnic University, Pomona and at Loyola Marymount University in Los Angeles. He also taught undergraduate financial accounting at University of California, Riverside, and Fullerton College.

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Academic Affiliations (Cont.)

Classes taught:

- Accounting-680: Fraud and Forensic Accounting (4 quarter units), Summer 2017, Cal Poly, Pomona, CA. A masters-level course in fraud and forensic accounting, offered as an elective in the Master of Science in Accountancy program, consisting of four hours of lecture per week.
- Accounting-6180: Fraud Examination (3 semester units), Spring 2016, Loyola Marymount University, College of Business Administration, Los Angeles, CA. A masters-level course in fraud examination, offered as an elective in the Master of Science in Accountancy and MBA programs, consisting of three hours of lecture per week.
- Accounting-101-A: Financial Accounting (4 semester units), Spring 2012, Fullerton College, Fullerton, CA. A community college course in introductory financial accounting, consisting of five hours of lecture per week, and meeting all transfer requirements for the Cal State and UC systems.
- Accounting-101-A: Financial Accounting (4 semester units), Fall 2011, Fullerton College, Fullerton, CA. A community college course in introductory financial accounting, consisting of five hours of lecture per week, and meeting all transfer requirements for the Cal State and UC systems.
- Business-021: Generation of Financial Accounting Information (4 quarter units), Fall 2011, UC Riverside, Riverside, CA. A lower-division business administration course in introductory financial introduction, consisting of three hours of lecture per week.
- Business-165B: Intermediate Financial Accounting (4 quarter units), Fall 2011, UC Riverside, Riverside, CA. The second of three upper-division accounting courses in intermediate financial accounting, consisting of three hours of lecture per week. Topics include current liabilities and contingencies, long-term liabilities, contributed capital, retained earnings, and temporary and long-term investments.

Speaking Engagements

Mr. Wall is a five-time presenter to the International Conference of the Association of Certified Fraud Examiners, as well as national conferences of the American Institute of Certified Public Accountants, Institute of Internal Auditors, National Association of Certified Valuators and Analysts, and the Commercial Law League of America. Additionally, Mr. Wall has given over fifty technical presentations to local professional organizations including the California Society of CPAs, Institute of Management Accountants, Association of Government Accountants, California District Attorneys Association, American Society for Industrial Security, International Association of Special Investigation Units, California Association of Licensed Investigators, and Los Angeles County Bar Association.

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Education

- *Bachelor of Science (Summa Cum Laude)*
University of California, Riverside
Major in Business Administration
Concentration in Accounting
Minor in Statistics
- *Juris Doctor*
University of West Los Angeles, School of Law

Professional Affiliations

- Association of Certified Fraud Examiners (ACFE)
- ACFE-Inland Empire Chapter (President)
- ACFE-Los Angeles Chapter (Past President)
- Southern California Fraud Investigators Association (SCFIA)
- SCFIA-Board of Directors (Director)
- California Society of Certified Public Accountants (CalCPA)
- CalCPA-Fraud and Financial Investigations Section (Past Chair)

Awards

- Becker Scholarship
- Deloitte & Touche Scholarship
- Beta Gamma Sigma Honor Society
- UCR Dean's Academic Distinction Medallion
- UCR Accounting Alumni Association Scholarship
- CalCPA Young & Emerging Professionals Scholarship
- CalCPA Inland Empire Chapter Student Scholarship
- Walter A. Henry Memorial Scholarship
- American Jurisprudence Award - Torts
- Corpus Juris Secundum Award - Torts