



DANA A. BASNEY
MSBA, CPA, ABV, CFF, CIRA, CVA, CFE

CURRICULUM VITAE

Director of CBIZ MHM, LLC
Shareholder of Mayer Hoffman McCann P.C.

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Professional Credentials:

Mr. Basney holds the following professional credentials:

- Certified Public Accountant licensed to practice in the state of California (CPA);
- Certified Fraud Examiner (CFE);
- Certified Reorganization and Insolvency Accountant (CIRA);
- Certified Valuation Analyst (CVA);
- Accredited in the area of Business Valuation by the American Institute of Certified Public Accountants (ABV);
- Certified in Financial Forensics by the American Institute of Certified Public Accountants (CFF); and
- Master's Degree in Business Administration and Accounting (MSBA).

Employment:

Mr. Basney is a Shareholder in the Certified Public Accounting Firm of Mayer Hoffman McCann P.C., and is a Director of CBIZ MHM, LLC in San Diego. He is the Director in charge of the San Diego office's Forensic Accounting Services Group, which performs due diligence, business valuation, litigation support, investigative accounting, and insolvency services. He has practiced public accounting since 1973 and received his CPA certificate in January of 1977. He has extensive experience in the tax, audit and consulting areas servicing a large number of clients in virtually every field of enterprise. He has performed services for both publicly held and closely held entities. He has represented numerous taxpayers before federal, state and local taxing authorities in cases involving complex legal and valuation issues.

Litigation Experience:

Mr. Basney has qualified and testified as an expert witness on numerous occasions in cases involving accounting, valuation and tax matters before the Federal District and Bankruptcy Courts and California Superior Courts. Additionally, Mr. Basney has acted as a consultant to attorneys in both civil and criminal cases in Federal District Court, state courts, and the High Courts of Guam and American Samoa. Mr. Basney has testified in cases involving:

1. Business losses and economic damages in commercial litigation;
2. Class Action Securities litigations;

3. Business valuations in bankruptcy, family law and Superior Court matters;
4. Accounting principles and auditing standards;
5. Tracing assets in fraudulent conveyance and bankruptcy matters;
6. Income tax matters;
7. Determination of income in divorce and contractual disputes;
8. Damages from personal injuries, wrongful death, and wrongful termination;
9. Arbitrations and litigation regarding losses in securities and investments; and
10. Losses incurred due to premature lease terminations.

Mr. Basney has also been appointed by the courts as special master, conservator, and joint expert in matters of valuation and accounting. He has served as mediator and settlement referee in a number of cases involving accounting, valuation and financial issues. Mr. Basney has acted as accountant for trustees, debtors and creditors in numerous bankruptcy cases and has assisted in reorganizing both public and closely held businesses.

Academic Experience:

Mr. Basney has taught a variety of accounting and business classes since 1978. From 1978 to 1984, he taught undergraduate and graduate courses at National University. Since 1982, he has taught accounting classes at the University of California San Diego including classes in Advanced Accounting which consisted of accounting for consolidations, mergers, and acquisitions; Managerial Accounting; Financial Statement Analysis; and the State Board of Accountancy approved Professional Ethics and Conduct for Accountants class. Mr. Basney teaches the University of San Diego's graduate class in Fraud Examination and Forensic Accounting. He coauthored and teaches the California CPA Education Foundation Course on Ethical and legal Standards for CPAs. He is also a curriculum advisor to the University of California San Diego Extension's accounting program, and is on the Deans Advisory Counsel and the counsel's curriculum committee for the San Marcos State University School of Business.

Board of Directors Experience:

Mr. Basney has served on the following Boards of Directors:

1. The San Diego Arena Lease Company, a non-profit corporation, which owned the San Diego Sports Arena and related bonded debt. Mr. Basney served as treasurer of this company, which was formed to shield the City of San Diego's credit rating from the debt associated with building the San Diego Sports Arena. The arena was turned over to the City without encumbrances upon complete payment of all outstanding bonded debt.
2. The San Diego Bankruptcy Forum, a professional group of more than two hundred attorneys, appraisers, judges, accountants, and bankers practicing in the bankruptcy area.
3. The San Diego Center for Children Foundation, a non-profit organization that supports a residential care facility for emotionally disturbed and abused children.

Education:

Mr. Basney holds a Bachelor's Degree in Liberal Arts from Bates College in Lewiston, Maine, awarded in 1970. He received a Master's Degree in Business Administration and Accounting in 1975 from San Diego State University. While at San Diego State University, he was elected to the academic Honor Society of Phi Kappa Phi.

Professional Associations:

Mr. Basney is a member of the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants, the Institute of Managerial Accountants, the Association of Insolvency Accountants, the Institute of Business Appraisers, Inc., the National Association of Certified Valuation Analysts, the Association of Fraud Examiners and the Bankruptcy Forum. He has served on the Family Law Bar's Business Valuation Subcommittee. He has also co-chaired both the Ethics Committee and the Litigation Support Committee for the San Diego Chapter of the California Society of Certified Public Accountants.

Recent Articles and Publications

Mr. Basney has been quoted by the Associated Press, SmartMoney, The Los Angeles Times, The San Diego Union, and numerous other publications in articles related to Fraud, Accounting, or Economic matters. He has also written the following articles:

- *The Case of the Vacant Office: Lessons in Due Diligence* (San Diego Daily Transcript, March 21, 2002)
- *The Ten Commandments for Using Accountants as Expert Witnesses* (San Diego Daily Transcript, May 22, 2002)
- *Accounting Misdeeds Prompt Improved Curriculum* (San Diego Business Journal, August 12, 2002)
- *Intangible Assets: Difficult to Value, Fleeting in Nature, but Critical in Business Today* (San Diego Daily Transcript, August 6, 2003)
- *"Selected Case Studies in Financial Statement Fraud"*, Chapter 11 in *Basics of Accounting and Finance, What Every Practicing Lawyer Needs to Know* (Practicing Law Institute, Winter 2004)
- *"The Ten Commandments for Expert Witnesses"*, Chapter 1 in *Expert Witnessing in Forensic Accounting* (Journal of Forensic Accounting, book supplement, May 2005) *In July of 2006, this article won the AICPA's national contest for best article on Forensic Accounting. In October of 2007 this article was republished by the National Litigation Consultant's Review.
- *Fraud in Small Businesses* (Published on the Association of Certified Fraud Examiners web site, April, 2005)
- *Preventing Fraud – Tips for Small Business Owners* (Published by Mayer Hoffman and McCann P.C. nationwide as an informational piece for clients, September 2005, reprinted in the San Diego Business Journal, November 19, 2007)

- *Ethical and Legal Standards for CPA's* (Written for The California CPA Education Foundation, March 2007). A course approved by the California State Board of Accountancy to meet the CPA's professional ethics educational requirements. Co-authored with Heather Rosing, Esq., President of the San Diego County Bar Association.
- *Value to Whom? Avoiding Faulty Standards in Forensic Valuations* (Published by the National Litigation Consultant's Review, May 2008, Volume 7, Issue 12. Co-Authored with Christopher Britton, J.D.)

Recent Speeches and Presentations

Mr. Basney is often asked to speak at conferences and professional events. The California CPA Education Society recently awarded him its **Outstanding Conference Speaker of the Year** award for 2008 – 2009.

- *Accounting Scams and Scandals – Lessons To Be Learned* (Presented to the Institute for Management Accountants on September 18, 2002)
- *My Career in Forensic Accounting* (Presented to USD Accounting Society on October 12, 2002)
- *Sarbanes-Oxley Act – Corporate Governance* (Presented to the San Diego Chamber of Commerce on October 25, 2002)
- *Accounting Principles and Standards in the Software Industry – Sarbanes-Oxley Act of 2002* (Presented to the UCSD Tax and Accounting Institute on November 16, 2002)
- *Professional Ethics and Conduct for CPA's* (Presented to a UCSD class for CPA's to meet the State Board of Accountancy Ethics Course Requirement on December 7, 2002)
- *Forensic Accounting* (Presented to the North County Chapter of the Institute of Management Accountants on April 24, 2003)
- *Forensic Accounting* (Presented to the San Diego County Chapter of the Institute of Management Accountants on June 12, 2003)
- *Accounting and Auditing Update* (Presented to the National Convention of the American Society of Woman Accountants on September 2, 2003)
- *Accounting Scandals and The Sarbanes Oxley Act* (Presented to the National Convention of the American Society of Woman Accountants on September 26, 2003)
- *Forensic Accounting* (Presented to the California CPA Society and UCSD Tax and Accounting Institute on November 13, 2003)
- *Accounting and Auditing Update* (Presented to the California CPA Society and UCSD Tax and Accounting Institute on November 14, 2003)
- *Ethical Conduct for Insolvency Professionals* (Presented to the Bankruptcy Forum and Women's Insolvency Network on January 20, 2004)
- *Select Mini Case Studies of Various Financial Statements* (Presented to the Practicing Law Institute, "Basics of Accounting & Finance Winter 2004: What Every Practicing Lawyer Needs to Know" on February 23, 2004)

- *Career Opportunities in Forensic Accounting* (Presented at Accounting Day, San Diego on May 12, 2004)
- *GAAP Update* (Presented to the CFO Roundtable on June 16, 2004)
- *Software Revenue Recognition and Capitalization* (Presented to the San Diego Chapter of the Institute of Management Accountants on July 8, 2004)
- *Accounting Scams and Scandals* (Presented to the San Diego Chapter of The American Society of Woman Accountants on August 19, 2004)
- *Being an Expert Witness* (Presented to the litigation support interest group of the San Diego Chapter of the California Society of Certified Public Accountants on August 24, 2004)
- *The Ins, Outs & Ethics of Experts* (Panel member with attorneys David Berman, Peggy Onstott, Heather Rosing, Deputy District Attorney Wendy Patrick, and the Honorable J. Richard Haden in a continuing education program for the San Diego County Bar Association which was presented on October 14, 2004)
- *Business Valuation Update* (Presented to the California CPA Society and UCSD Tax and Accounting Institute on November 11, 2004)
- *GAAP Update* (Presented to the California CPA Society and UCSD Tax and Accounting Institute on November 12, 2004)
- *Accounting Scams and Scandals* (Presented to the California CPA Society and UCSD Tax and Accounting Institute on November 12, 2004)
- *Forensic Accounting* (Presented as a guest lecturer to University of San Diego accounting students on March 9, 2005)
- *Fraud* (Presented at Accounting Day, San Diego on May 18, 2005)
- *Fraud in Small Businesses* (Presented at the California CPA Education Foundation's 2005 Financial Statement and Tax Fraud Conference in Long Beach, CA on June 16, 2005 and in San Francisco on June 17, 2005)
- *GAAP Update – Financial Interpretations 45, 46R and 47* (Presented to the CFO Roundtable on August 17, 2005)
- *Occupational Fraud* (Presented to the California CPA Society, San Diego Chapter Accounting Principles Interest Group on September 7, 2005)
- *Careers in Accounting* (Presented at University of California San Diego open house for the Extension Program in Accounting on September 7, 2005)
- *Fraud* (Presented to the San Diego Chapter of the American Society of Woman Accountants on September 15, 2005)
- *Fraud and The Accounting Profession's Response to It* (Presented as a guest lecturer to University of San Diego accounting students on October 19, 2005)
- *What is Forensic Accounting?* (Presented to the San Diego State University Chapter of the Beta Alpha Psi accounting group on October 29, 2005)

- *Buy/Sell Agreements* (Presented to the Financial Executives Networking Group in La Jolla, California on November 2, 2005)
- *Occupational Fraud and the CPA Profession* (Presented to the California CPA Society and UCSD Tax and Accounting Institute on November 3, 2005)
- *Generally Accepted Accounting Principles Update* (Presented to the California CPA Society and UCSD Tax and Accounting Institute on November 4, 2005)
- *Buy/Sell Agreements, Tax and Business Valuation Issues for the Departing Shareholder* (Presented to The North County Estate Planning Group on November 22, 2005)
- *Protecting Your Business from Fraud* (Presented to the Old Mission Rotary Club on November 29, 2005)
- *What Little I've Learned in 20 Years as an Expert Witness* (Presented to the San Diego Chapter of the Forensic Expert Witness Association on January 31, 2006)
- *Fraud and the Accounting Profession* (Presented to the San Diego State University Chapter of the Beta Alpha Psi accounting group on February 25, 2006)
- *Fraud and the Accounting Profession* (Presented to the University of San Diego senior accounting students on March 8, 2006)
- *Fraud, Its Discovery and Prevention* (Presented to the CFO Roundtable on March 15, 2006)
- *How to be a World Class Expert Witness* (Presented at the Forensic Expert Witness Association's Annual Meeting on April 1, 2006)
- *Fraud From Discovery to Recovery* (Presented as the Keynote Address at Accounting Day in San Diego, CA on May 15, 2006)
- *When Fraud Finds You* (A three hour class presented at Accounting Day in San Diego, CA on May 15, 2006)
- *When Fraud Finds You – Ethical Issues for Practitioners* (Presented at The California CPA Education Foundation's Fraud in Audit, Accounting and Tax Conference in Burbank, CA on June 21, 2006 and in San Francisco, CA on June 22, 2006)
- *Statements of Auditing Standards Update* (Presented at The American Society of Women Accountants and the American Woman's Society of Certified Public Accountants Joint National Conference in Las Vegas, Nevada on September 19, 2006)
- *Protecting Your Non-Profit Organization From Fraud* (Presented to The Non-Profit Entities Interest Group of the San Diego CPA Society in San Diego, CA on September 20, 2006)
- *The Ten Commandments for Expert Witnesses* (Presented to the American Society of Certified Public Accountants National Conference on Fraud and Litigation Services in Las Vegas, Nevada on September 28, 2006)
- *The Ten Commandments for Expert Witnesses* (Presented to the Los Angeles Chapter of the American Society of Certified Public Accountants Litigation Services Interest Group in Los Angeles, CA on October 11, 2006)

- *Fraud and Forensic Accounting* (Presented at the CBIZ National Directors Conference in Denver Colorado on October 26, 2006)
- *When Fraud Finds You – Professional Responsibilities* (Presented at the California CPA Society and UCSD 10th Annual Tax and Accounting Institute in San Diego, CA on November 2, 2006)
- *Forensic Accounting* (Presented as a guest speaker to the San Diego State University Fraud and Forensic Accounting Class on November 6, 2006)
- *Statements on Auditing Standards Update* (Presented as a nationwide web cast for The American Woman's Society of CPA's on November 14, 2006)
- *Protecting Your Business From Fraud* (Presented to the Orange County CFO Roundtable on January 24, 2007)
- *Fraud and the Accounting Profession* (Presented to senior accounting students at the University of San Diego on March 7, 2007)
- *Generally Accepted Accounting Principles for Lawyers* (Presented to a major law firm in San Diego on April 4, 2007)
- *Fraud and the CPA Profession* (Presented at Accounting Day in San Diego on May 16, 2007)
- *The Ethics of Experts: Truth and Consequences* (Panel participant with Judge John Hargrove and attorneys Margaret Mann and Radmila Fulton for presentation to the San Diego County Bar Association in San Diego on May 31, 2007)
- *Fraud – Business Consequences: New Professional Requirements, Preemptive Strategies, Discovery, & Prevention* (Presented at California CPA Education Foundation Fraud Institute in San Francisco on June 7, 2007 and in Universal City on June 8, 2007)
- *Ethical and Legal Standards for CPA's in Private Industry* (Presented to the Institute of Management Accountants in San Diego on June 13, 2007)
- *When Fraud Finds You* (A web cast presented nationally by the American Society of Women CPA's on September 20, 2007)
- *Fraud and your Accounting Career* (Presented to the University of San Diego Beta Alpha Si Accounting group on October 11, 2007)
- *Fraud Issues for the Profession* (Presented to the National Joint Conference of the American Society of Women Accountants and the American Society of Women CPA's at Disneyworld in Orlando Florida on October 27, 2007)
- *Ethical and Legal Standards for CPA's* (Presented as an 8 hour class for the California CPA Education Foundation) This class was approved by the State Board of Accountancy to fulfill the ethics requirements for CPAs, and was presented in Orange County, San Jose, Sacramento, and Las Vegas in October and November of 2007 and is presented about 6 times a year by the CA CPA Education Foundation. It is currently scheduled into 2010 at least.)
- *Real Life Fraud Experiences* (Presented to the American Society of Women Accountants, Orange County Chapter on November 14, 2007)

- Conducting Tax Audits – IRS Circular 230 Requirements (Presented at the California CPA Society and the UCSD 11th Annual Tax and Accounting Institute in San Diego, CA on November 15, 2007)
- Business Valuation Case Update (Presented at the California CPA Society and the UCSD 11th Annual Tax and Accounting Institute in San Diego, CA on November 16, 2007)
- Fraud (presented to the Orange County Litigation Support Section of the California CPA Society on February 22, 2008)
- Ethics is Back (Presented at Accounting Day in San Diego, CA on May 12, 2008)
- Tips for Fraud Detection and Prevention (Presented at California CPA Education Foundation Fraud Institute in San Francisco on June 20, 2008 and in Universal City on June 19, 2008)
- Why is Fraud so Hard to Find? (Presented to the Controller’s Council of the Institute of Management Accountants on July 23, 2008)
- Fraud (Presented to the North County Branch of the Institute of Management Accountants in San Diego, CA on June 26, 2008)
- Spotting Fraud in the Workplace (Presented to the Controller’s Counsel of the Institute of Management Accountants, in San Diego, CA on July 23, 2008)
- Best Practices for Litigation Support Professionals (A panel presented with Attorney Ron Klein, head of the loss prevention department of CAMICO, and malpractice defense attorney Stephan Tully at the American Institute of Certified Public Accountants Annual Fraud and Litigation Conference in Las Vegas, Nevada on September 26, 2008)
- Fraud and the Accounting Profession’s Response To It (Presented as a guest lecturer to Mira Costa College accounting students in Salona Beach CA, on October 13, 2008 and October 20, 2008)
- GAAP Update - FAS 141(R) and FAS 160 (Presented to the CFO Roundtable in San Diego, CA on October 15, 2008)
- Fraud, How to Find It and Prevent It (Presented as a guest lecturer to the auditing students at the University of San Diego, October 23, 2008)
- Ethical and Legal Considerations for CPAs (Presented as an in house professional education course at the White Nelson CPA firm in Irvine CA, on October 28, 2008)
- Fraud and The Accounting profession (Presented at the UCSD CA CPA Society Tax and Accounting Institute, on November 19, 2008)
- Performing Due Diligence (Presented at the UCSD CA CPA Society Tax and Accounting Institute, on November 21, 2008)
- Red Flags for Ponzi Schemes (A live discussion presented as a guest commentator on the Bloomberg Television Network on nationwide TV, on December 26, 2008)
- Due Diligence - Detecting Fraud Through Inquiry and Targeted Procedures (Presented to San Diego Commercial Real Estate Banking Group on March 24, 2009)
- Due Diligence (Presented at Accounting Day, San Diego, CA on May 18, 2009)

- *The Role of The Accounting Profession In the Mortgage Collapse* (Testimony given at an informational Hearing before the California State Assembly Banking And Finance Committee at the request of the California Society of Certified public Accountants on June 8, 2009)
- *Ethical and Legal Considerations for CPAs* (Presented as an in house professional education course at the J.H. Cohn CPA firm in Woodland Hills, CA, on June 9, 2009)
- *Due Diligence Techniques to Find Fraud and Misrepresentations* (Presented at the CA CPA Education Foundations Fraud Conference on June 23, 2009 in Burbank, June 24, 2009 in San Francisco and also as a Webcast)
- *Ethics For Accountants in Private Practice* (Presented for the Controller's Council of the San Diego Institute of Management Accountants, on July 23, 2009)