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## **STEVEN D. HOVLAND, CPA**

Certified Forensic Accountant

### **EDUCATION**

Bachelor of Science in Accounting - Public Accounting, Colorado Mesa University

### **PROFESSIONAL EXPERIENCE**

Steve began his career in public accounting in June 1999, being elected to a full principal with a local accounting firm in June 2014. Steve left public accounting in June 2019 after 20 years in the industry. During his time at the firm, he served in various roles, the most recent being the Director of Audit and Assurance for a 100-person public accounting firm. Steve performed various services to a wide variety of clients in several industries, including CIRAs, government, employee benefit plans, construction, not for profit, banking, healthcare, manufacturing, and retail. His specialties include forensic accounting investigations, strengthening internal controls, fraud prevention, detection, financial audits with related management recommendations, general business consulting, projections, forecasts, budgeting, cost savings, efficiency improvements and cash burn projections.

### **SPECIALTIES INCLUDE**

- Financial audits with related management recommendations for cost savings, efficient improvements, and strengthening internal controls
- Fraud preventions, detection, and investigations
- Forensic accounting and investigations
- Lost profits
- Embezzlement investigations
- Economic damages
- Litigation consultation
- Business disputes and shareholder disputes
- Data analytics

### **PROFESSIONAL AFFILIATIONS AND CERTIFICATIONS**

- Certified Public Accountant – State of Colorado
- Certified Forensic Accountant (CRFAC)
- American Institute of Certified Public Accountants (AICPA)
- Colorado Society of Certified Public Accountants
- Healthcare Financial Management Association
- Member of American Board of Forensic Accounting

## **PUBLICATIONS**

*"With internal controls, ignorance dangerous"*

The Grand Junction Business Times, July 26, 2011

*"Diligence offers protection from mortgage fraud"*

The Grand Junction Business Times, August 13, 2013

*"CFO help to ensure there are no financial surprises"*

The Grand Junction Business Times, August 24, 2017

## **EXPERT WITNESS AND LITIGATION SUPPORT**

- Dispute Resolution – Arbitrator Gene D. Dackonish  
DRS Attribution No. 2065  
Kaper v. Ashman  
Testimony provided June 2, 2016.  
Report on liquidation basis of accounting dated May 16, 2016
- Criminal Case – Judge Denise Lynch  
Case number 17CR310  
The People v. Charla Farris  
Expert Testimony provide in court on November 6, 2019  
Testimony on accounting, auditing, and forensic accounting procedures and methodology.