

John Samore III | CPA, CFE, MBA

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SUMMARY

A Certified Public Accountant and Certified Fraud Examiner with experience in forensic accounting, fraud investigations, and litigation matters. Experience in financial, managerial, and operational due diligence (buy-side and sell-side), quality of earnings, and working capital for M&A transactions that includes both qualitative and quantitative analysis. Performed internal audit activities, including testing of controls, SOX, and recommending policies and procedures. Experience with government entities, nonprofits, and public and non-public companies. Industries include banking and financial institutions, healthcare, media and entertainment, retail, real estate, manufacturing, and agriculture. Knowledge of GAAP, GAAS, IFRS, GASB, and FASB

PROFESSIONAL CONSULTING, Los Angeles, CA 2012 – Present

Brandlin & Associates, Los Angeles, CA 2016 - 2023

- Prepared and worked on quality of earnings that includes financial, operational and managerial due diligence, and working capital assistance for both buy-side and sell-side M&A transactions projects that includes qualitative and quantitative analysis. Presented and issued reports directly to clients.
- Clients include private equity groups and hedge funds considering multi-million-dollar investments in technology, retail and e-commerce, healthcare, and manufacturing.
- Includes review of financial elements, background information, and corporate policies and procedures.
- Researches, consolidates, and prepares summaries of findings for fraud, including partnership disputes, "Ponzi" schemes, and bankruptcy matters.

Robert Half Management Resources, Los Angeles, CA 2012 - 2023

- Engagements include SOX and internal control testing and compliance, financial and accounting duties, financial restatements, drafting and issuing policies and procedures, internal audit-related activities, contract review and adherence, and fraud, waste, and abuse investigations.
- Businesses served include Guess, LA Homeless Service Authority, Nexon/NexonM, JG Boswell, Big Brothers/Big Sisters of Los Angeles, and SDI Media.
- Clients include nonprofit, private, and public companies, banking and financial institutions, media and entertainment, retail, real estate, manufacturing, and agriculture.

Blythe Global Advisors, Los Angeles, CA 2023

- Worked with a team of 4 investigating two instances of fraudulent use of corporate credit cards at a retail company and an energy efficiency company involving a CFO and an Accounting Manager.
- Made recommendations to improve controls used by outside auditors, external counsel, and the Board.

Fulcrum Financial Inquiry, Los Angeles, CA 2015 - 2017

- Collected and analyzed data to prepare exhibits for a casino-holding company bankruptcy.
- Prepared a rebuttal analysis for a national CPA firm against allegations of a Ponzi scheme by failing to determine the solvency of a Multi-Billion Dollar private real estate investment trust.
- Investigated embezzlement and misuse of funds by a former FBI agent and his family, both members of the Board of a Northern California Indian tribe.

CNM LLP, Los Angeles, CA 2013 - 2015

- Reviewed for accuracy the financial statements and footnotes for this pre-IPO company's S-1 filing.
- Reviewed employee stock option exercise agreements and stock option repurchase agreements.
- Reviewed payroll records to allocate salary overhead based on department's headcount and expenses.

Direct Hire Engagements 2012 - Present

- Provide expert testimony in a matter of a restaurant with claims against the property owner, including overbilling, harassment, and other potential civil RICO charges.
- Engaged by the nonprofit school and mental health services, with funding from LA County and LAUSD, reviewing monthly and annual financials and managing the nonprofit's assets.
- Managed financials, inventory, operations, and logistics for a retail e-commerce business.

US Department of Health and Human Services, Office IG, Los Angeles, CA 2010 – 2012

Special Agent

- Investigated Medicare fraud, including billing for services not provided or needed and false claims that comprised narcotics crimes, bank fraud, and identity theft.

Internal Revenue Service - Criminal Investigation 2008 - 2010

Special Agent

- Investigated financial crimes, including tax fraud, bank fraud, money laundering, and identity theft.
- Crimes involving narcotics, public corruption, and unscrupulous tax return preparers.

True Partners Consulting, 2005 – 2008

Senior Manager

- Performed annual compliance and audit defense strategies for major TV and film studios, manufacturing, clothing retailers, rail, and trucking for unclaimed property reporting across all 50 US States.
- Led Protiviti team with US Bank to streamline its unclaimed property reporting process for all banking service lines offered.

KPMG, LLP, 2001 – 2004

Manager – Forensic and Litigation Services

- Managed and worked with a team of 4 to 30 members performing investigations of investment fraud, Ponzi schemes, bribery, kickbacks, corruption, and FCPA violations.
- Investigations involve misuse of reserves, revenue recognition, and other financial statement fraud.
- Matters include whistleblowers, bankruptcies, disputes, business damages, royalty audits, and insurance claims.
- Provided recommendations to improve controls, policies, and best practices to prevent future fraud.

EDUCATION

MBA, University of Southern California, Marshall School of Business

BS – Accounting, University of Southern California, Leventhal School of Accounting

PROFESSIONAL AFFILIATIONS

- **CPA Licensed, California Board of Accountancy**
- **CFE, Association of Certified Fraud Examiners**
- Community Advisory Board Member, USC's Department of Public Safety (2023 to Present)
- Past President, California Society of CPAs – Los Angeles Chapter

TECHNOLOGY

Microsoft 365 Suite, Excel, Word, PowerPoint, Access, Teams, Outlook; Google Docs, Sheets, SAP, Zoom, Zoom Info, Quickbooks (online and desktop), Esker, Planet Bids, RAMP, and LADWP-ERSP, LEXIS/NEXIS