

# **RESUMÉ**

## **DAVID L. BLACK, CPA/ABV/CFF, ASA**

### **AREAS OF EXPERTISE**

Business valuations, litigation support and forensic accounting.

Mr. Black has served as a court-appointed expert on numerous occasions and has served as a referee.

Mr. Black has testified as an expert in the Superior Courts of thirteen California counties including Sacramento, Placer, El Dorado, Nevada, San Joaquin, Solano, Butte, Sutter, Napa, Sonoma, Stanislaus, Nevada and Orange.

### **LICENSES AND CERTIFICATIONS**

Certified Public Account (CPA)

Accredited in Business Valuation (ABV)

Certified in Financial Forensics (CFF)

Accredited Senior Appraiser (ASA)

### **PROFESSIONAL AFFILIATIONS**

California State Board of Accountancy

American Institute of Certified Public Accountants

- Member of the Forensic and Valuation Services Section

California Society of Certified Public Accountants

- Current member of Family Law and Business Valuation Sections
- Former chair – Statewide Family Law Section
- Former chair – Litigation Services Section of the Sacramento Chapter
- Past member – Statewide Steering Committee of the Litigation Sections
- Past chair – Family Law Conference

American Society of Appraisers

- Current member of Northern California Chapter

Sacramento Estate Planning Council

- Current member – Accredited Valuation Expert classification

## **PROFESSIONAL BACKGROUND**

### **Practice limited to litigation support and business valuation (1987 to current):**

Presently Black & Company, Inc., Certified Public Accountants – Principal

1987–1997 Schultze, Wallace & O'Neil – Principal

### **Prior experience:**

1984–1987 Touche Ross & Co., Certified Public Accountants – Tax Manager

1981–1984 Signorotti Accountants, Inc. – Vice President

1979–1981 Moss Adams & Co., Certified Public Accountants – Senior Accountant

1977–1979 Seidman and Seidman, Certified Public Accountants – Staff Accountant  
Morris, Jones & Palmer, P.S. – Staff Accountant

## **EDUCATION**

Golden Gate University – Masters in Business Administration – Taxation, 1983

University of Idaho – Bachelor of Science in Business Administration – Accounting, 1977

## **SPEAKING ENGAGEMENTS AND PRESENTATIONS**

U. C. Davis School of Law, Family Law Students – Guest Lecturer

Sacramento County Bar Association, Family Law Section, 6/3/2008, *"Determining Income for Support from Material Documents"*

California Association of Certified Family Law Specialists – *"Income Evaluation"*

San Joaquin County Bar Association – *"Issues in Family Law"*

Sacramento Estate Planning Council – *"Business Valuation for Estate and Gift Purposes"*

California State University, Sacramento – *"Litigation Support Calculations"*

Sacramento Collaborative Practice Group – *"Determining Marital Lifestyle"*

Family Law Conference Speaker – Moderator, *"Ask the Experts"* panel

California Continuing Education of the Bar – *"Accounting for Attorneys"*

## **ARTICLES WRITTEN AND COURSE INSTRUCTION**

*"Determining Income for Support,"* Family Law Counselor, 2008

Family Law Column, The Witness Chair, Published by the Litigation Sections of the California Society of Certified Public Accountants, Spring 2001 through Winter 2003

*"Chapter 20 – Fraud and Embezzlement,"* Litigation Services Handbook: The Role of the Accountant as Expert Witness, Ed. Peter B. Frank, Michael J. Wagner, and Roman L. Weill (New York, NY: John Wiley & Sons, Inc., 1990), pp. 387-395