



**Tiffany R. Couch, CPA/CFF, CFE**  
*Principal*

Ms. Couch has more than 16 years of experience in the field of accounting. Her expertise is in matters involving fraud investigation, forensic accounting, contract and regulatory compliance, internal control risk assessment, and complex litigation. Professional background and experience includes audit, tax, and business consulting services for government entities and privately held business entities in a range of industries including aerospace, agriculture, automotive, banking, biotechnology, broadcasting, computer technology, construction, health care, insurance, manufacturing, newspaper, professional service providers, retail, timber, and transportation.

Ms. Couch is an honoree of the 2007 Accomplished & Under 40. Community businesses and agencies recognize their “rising stars” in this event, which is hosted by the Vancouver Business Journal.

Acuity Group is a three-time winner of the Vancouver Business Journal’s annual Business Growth Awards. Acuity was awarded the 2007 Start-Up Business of the Year; and the 2008 and 2009 Fastest Growing Business in the 1-5 year category. This event recognizes fiscal year growth of Southwest Washington’s top companies.

### **Employment History**

Before forming Acuity Group PLLC, Ms. Couch was a manager with RGL Forensic Accountants and Consultants. Prior to that, she was a manager of Litigation, Forensic Accounting, and Investigative Services, for Moss Adams LLP in Portland, Oregon. Previously Ms. Couch was a manager at M. Green and Company, LLP Certified Public Accountants in Visalia, California; a member of the litigation support group at Knight, Vale, and Gregory in Tacoma, Washington; an accounting manager with Johnson International Company in Seattle, Washington; and a business analyst for Boeing Company in Renton, Washington.

### **Education**

Bachelor of Science, Accounting, Central Washington University, *cum laude*, 1997

## Professional Designations and Affiliations

- Certified Public Accountant licensed in California and Washington, with practice privileges in Oregon
- Certified in Financial Forensics
- Certified Fraud Examiner
- Washington State Society of CPAs (WSCPA)
  - WSCPA Southwest Chapter Board of Directors, 2006-2012
- Member of the Association of Certified Fraud Examiners (ACFE)
  - Faculty Member
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the AICPA Forensic and Valuation Services Section

## Expert Witness Testimony

Superior Court of the State of Washington, County of Clark – September 2013

***Hambleton Bros. Lumber Company v. Certified Environmental Consulting, Inc., Donald E. Young, and James Hambleton, Jr.***

Circuit Court of the State of Oregon, County of Multnomah – June 2013

***Dr. Bott, LLC and Eric W. Prentice v. Dr. Roderich Bott; Dr. Roderich Bott v. Eric W. Prentice and Dr. Bott, LLC***

United States District Court, Eastern District of Washington – May 2013

***United States of America v. Jeffrey J Gordon, et al***

Arbitration, State of Maryland – September 2011

***Amir Bamdad v. Design International Incorporated and Ann Maria Baldine***

Arbitration, State of Washington – July 2011 and August 2011

***Christopher Arroyo v. Urology Clinic of Southwest Washington, P.S.***

Arbitration, State of Oregon – July 2011

***Gratreak v. Canyon Property Management LLC***

Arbitration, State of Oregon – December 2010

***Johnson v. Austin Mutual Insurance Company***

Superior Court of the State of Washington, County of Clark – October 2010

***Bloemke v. Bloemke***

## Expert Witness Testimony (cont.)

Superior Court of the State of Arizona, County of Maricopa – April 2010

**Gun Bo, LLC vs. John Cork, et al**

Superior Court of the State of Washington, County of Cowlitz – February 2010 and March 2010

**LaChance v. LaChance**

Superior Court of the State of Washington, County of Douglas – January 2010

**Shou Shia Wang v. Ta Chi, Inc. v. Jong Seng Cold Storage LLC, et al.**

Superior Court of the State of Washington, County of Yakima – August 2009

**Ken Wilcox and Kim Wilcox, husband and wife, dba KW Farms vs. Clasen Fruit and Cold Storage Company, et al.**

Superior Court of the State of Washington, County of Kittitas – May 2009 and March 2010

**Bhisham Saini and Neena Saini, husband and wife (Plaintiff), PNS Properties, Inc. (Derivative Plaintiff) vs. PNS Properties, Inc., Parminder Singh Gillon, and Bhupinder Gillon**

United States District Court, Eastern District of Washington – August 2008

**St. Paul Cathedral School v. United States of America**

State of Oregon Circuit Court, County of Multnomah – May 2007

**William T. Brisson vs. Farmers Insurance Company of Oregon, et al**

## Representative Project Experience

- For an agricultural conglomerate, performed a fraud examination that culminated in a report documenting 325 instances of falsified check activity resulting in substantial loss to the corporation. Provided ongoing services that included an internal controls review and financial statement reconstruction. Findings were instrumental in the client's recovery of funds on an employee dishonesty claim. Findings also resulted in the conviction of the client's former accounts payable clerk.
- Analyzed tens of thousands of documents and drafted a key report for a client's damages claim involving wrongdoing by their former manager. Analysis uncovered claims that were unknown to client and counsel at the beginning of the case. Provided expert witness testimony and litigation support assistance to counsel during the majority of an 8-day trial.

## Project Experience (cont.)

- In the matter of an estate dispute, analyzed multiple bank statements and canceled checks to establish the unauthorized use of estate funds and the extent of misuse. The findings were instrumental in prompting the parties in the dispute to agree to a settlement.
- Provided expert witness testimony for a long-standing community private school in their attempt to recover penalties and interest paid to the Internal Revenue Service after it was discovered their payroll taxes has been delinquent for 18 months. Investigation revealed ongoing fraudulent schemes that nearly closed the school.
- Conducted a fraud investigation for two leading Washington State fruit growers and warehouses after it was discovered their former joint controller had admitted to taking a significant sum of money. Investigation revealed the sum was much larger; findings were instrumental in the recovery of over \$1M in insurance proceeds and the conviction of the former controller.
- For an automobile accident claim, analyzed detailed payroll records, deposition testimony, and opposing expert reports to determine whether the actual hours worked and gross wages paid to the claimant supported his claim. Analyzed documents dated before and after the date of loss, prepared detailed schedules and trial exhibits for legal counsel and provided expert witness testimony at trial.
- For an archdiocese, performed onsite interviews and reviewed the books and records of various parishes in response to parishioner allegations insinuating misappropriation of church funds.
- As a result of a loss of funding, a startup company risked closure just as their product was to be released. In an attempt to manage cash flow, management and several key employees chose to defer their pay for a period of several years. Reviewed and analyzed payroll records and state unemployment records for several years to verify the amount of deferred pay due to these employees. Findings were used to repay key employees once the company became solvent.
- For an international manufacturer of automobile accessories, audited executive management expense reports for a period of several years to identify questionable claims based on criteria specified by the client. Documented potential patterns of abuse and trended the findings.

## Tiffany R. Couch, CPA/CFF, CFE (cont.)

### Lectures & Seminars

- Instructor, *"Auditing for Internal Fraud"*, Association of Certified Fraud Examiners, September 2013
- Instructor, *"Principles of Fraud Examination"*, Association of Certified Fraud Examiners, July and December 2011; May and December 2012; April 2013
- Author and Instructor, *"Financial Statement Fraud, Not Just Wall Street's Problem"*, 8 Hour CPE Course, Washington Society of CPAs, August 2011
- Instructor, *"CFE Exam Review Course"*, Association of Certified Fraud Examiners, November 2010 and October 2011
- Guest Lecturer, *"Considering Fraud in a Financial Statement Audit"*, Auditing (Acct 433), Washington State University, Vancouver (Dr. Claire Latham), Spring and Summer Semesters (2009 – 2013)
- Guest Lecturer, *"Using Data Analysis in Fraud Examinations"*, Fraud and Forensic Accounting (Acctg 438), University of Maryland, University College (Prof. David P. Weber), March 2009
- Guest Lecturer, *"Using Data Analysis in Fraud Examinations"*, Forensic Studies and Law (FSLAW 662), Stevenson University (Prof. David P. Weber), March 2009

### Selected Presentations

- *External Threats; Financial Statement Fraud*, Oregon ACFE Fraud Conference, May 2013
- *External Threats; Assess your Company's Vulnerability to Fraud*, WSCPA South Sound Chapter, April 2013
- *Medical Practice Fraud, Internal Control Best Practices, and Cooking the Books with Software*, Association of Otolaryngology Administrators, Webinar Series, January –March 2013
- *Columbia River Crossing Update*, Oregon Emerging Local Government Leaders, March 2013
- *Financial Statement Fraud; Non-Profits Beware!*, Spokane ACFE Fraud Conference, November 2012
- *Managing Client Expectations*, 23<sup>rd</sup> Annual ACFE Fraud Conference, June 2012
- *Fraud and Internal Audit's Role*, Association of Credit Union Internal Auditors National Conference, June 2012
- *Medical Practice Fraud, a Growing Trend?* Oregon OMGMA Conference, September 2011
- *Fraud Risk – The Financial Professional's Responsibility in Educating Clients* CADCA Super Conference August 2011
- *Three Big Frauds, One Small Town*, 22<sup>nd</sup> Annual ACFE Fraud Conference, June 2011
- *Fraud Risk – The CPA's Responsibility in Educating Clients*, ASWA Northwest Conference, June 2010
- *Assess Your Company's Vulnerability to Fraud*, WSCPA Business and Industry Conference, May 2010

## Tiffany R. Couch, CPA/CFF, CFE (cont.)

### Selected Presentations (cont.)

- *So, You Want to Be a Fraud Examiner*, ACFE Canadian Conference, May 2010
- *Understanding Accountant-Speak*, CLE Series for Schwabe, Williamson and Wyatt, Spring 2010
- *Cooking the Books with QuickBooks*, WSCPA Fraud Conference, Co-Presenter, December 2009
- *Assess Your Company's Vulnerability to Fraud*, Institute of Management Accountants, Portland Chapter, October 2009
- *An Ounce of Prevention is worth a Pound of Cure*, Portland ACFE Chapter Regional Conference, Co-Presenter, May 2009
- *Recession, a Recipe for Fraud?*, American Society of Women Accountants' Regional Conference, May 2009
- *Recession, a Recipe for Fraud?*, Entrepreneurs Organization, Portland, Oregon Chapter, March 2009
- *Assess Your Company's Vulnerability to Fraud*, NW Summit for Financial Professionals, May 2008
- *Assess Your Company's Vulnerability to Fraud*, American Society of Women Accountants, September 2007
- *Get a Grip on your SCRIP, Internal controls for SCRIP fundraising*, Seattle Archdiocese, April 2007

### Publications

- Couch, Tiffany (2011, Feb 18), Financial statement fraud, not just Wall Street's Problem. *Vancouver Business Journal*, 18,8.
- Couch, Tiffany (2010, May 28). Opening a bank account, gaining a friend. *Vancouver Business Journal*, 17, 23.
- Rumble, Newt & Couch, Tiffany (2009, September 18). Give a lot, get a lot in return. *Vancouver Business Journal*, 16, 20.
- Couch, Tiffany (2009, November/December). Fraud Risk – The CPA's role in Educating Clients. *Washington CPA Magazine*, 52, 3.
- Couch, Tiffany (2009, July 24). Faltering economy leads to increase in corporate fraud. *Portland Business Journal*, 26, 20.

### Community Involvement

- Friends of Hospice Southwest, Co-Treasurer, June 2006-Present
- YWCA Clark County, Finance Council, September 2008-July 2009
- Rotary Club of Downtown Vancouver, 2008 - Present
  - Treasurer, Festival of Trees 2010 - 2011