



Fulcrum Financial Inquiry LLP  
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## **KATHRYN GOULD**

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### **SUMMARY**

Ms. Gould has a wide range of management, consulting, damages analysis and auditing experience, spanning over two decades. As an executive, she has operated companies and served as interim management. As a consultant, she has been responsible for significant corporate restructurings, numerous forensic accountings, and damages analysis for a wide range of complex commercial claims.

### **LICENSES AND PROFESSIONAL ACTIVITIES**

Certified Public Accountant (CPA)

National Association of Accountants, Past Chapter President

### **EMPLOYMENT**

#### **Fulcrum Financial Inquiry LLP (2002-Present)**

Provides management consulting, litigation consulting, compliance and fraud auditing, and related financial consulting services.

#### **Independent Consultant (April 1990 to May 2002)**

Engagements consisted primarily of interim financial management, general accounting services to small businesses, forensic accounting, and litigation consulting services.

EsPRI Goldsmiths, Inc., **President/CEO** (September 1987 to April 1990). Responsible for overall management of this manufacturer of jewelry settings. At the time of employment in 1987, the company faced an eminent bankruptcy filing and liquidation. Improvements were made to allow for the company's stabilizations, sale and remaining orderly liquidation.

Security Diamond, **Chief Financial and Administrative Officer** (July 1984 to September 1987). Responsible for the financial, data processing, legal, and facility requirements for this large jewelry retailer. The company had locations in California, Hawaii and Texas, and over 200 employees.

**Ernst & Young**, Manager (July 1977 to July 1984). Responsible for managing engagements and client relationships for this international accounting firm. Engagements included forensic and investigatory accounting, bankruptcy consulting, and financial statement examinations for large and small companies.

### **EDUCATION**

MBA, California State University, Los Angeles (1981)

BA, Whittier College (1977). Graduated magna cum laude.

## **Interim Financial Management and Management Consulting**

- On several occasions, served as **Interim Chief Financial Officer** for firms with personnel transition issues. In these situations, determined status of the company's financial and operating situation, corrected backlog of unfinished work, established improved systems, and recommended improved business methods.
- **Purchase Investigation and Business Valuation** of a NYSE company on behalf of the buyer. Performed asset valuations which resulted in significant changes in the proposed purchase price.

## **Bankruptcy Consulting and Fraud Investigations**

- **Fraud Investigation and Asset Tracing** on behalf of a trustee. Determined that a fraud had occurred, and the extent of the improprieties. Helped operate the business during the liquidation period.
- **Financial Advisory Services** to a NYSE debtor-in-possession. Analyzed values of asset holdings and subsidiary company investments in order to make recommendations as to their continued operation vs. liquidation. Investigated related party transactions of former management personnel. Performed preference payment analysis which identified in excess of \$50 million of recoveries.
- **Creditor's Committee Representation** involving a NYSE debtor-in-possession. Analyzed over 100 real estate holdings and determined the appropriate strategy (sell, hold, renovate, etc.) for each. Advised regarding the sales prices and terms for those holdings that were being liquidated.

## **Complex Commercial Litigation**

- Analysis of **Accounting Malpractice** involving Real Estate and Construction Developments on behalf of plaintiffs. Demonstrated that irregularities and misappropriations had occurred, that the accountant was aware of the irregularities, and that the accountant did not follow professional standards for tax and compilation services. The matter settled for all policies' limits.
- Investigated approximately \$5 million of violated **Representations and Warranties in a Acquisition**. Advised regarding the proper value and corrected financial statements of the purchased company.
- Consultation regarding a defense of **Director and Office Liability Claim**. The results of the work were incorporated into a successful defense and settlement strategy.
- Preparation of a **Commercial Lost Profits** claim resulting from a breach of contract. The matter favorable settled after the deposition occurred.
- Preparation of a **Delay and Disruption** claim resulting from a breach of a construction contract. The matter settled favorably after the deposition occurred.

## **Analysis Of Insurance Claims**

- Analysis of an **Employee Bond** claim and related Bad Faith lawsuit on behalf of an insurance carrier. Discovered significant clerical and conceptual errors in the claim, resulting in a conclusion that the loss was less than half of what was claimed. The matter was favorable settled after two depositions were provided.

- Analysis of a **Business Interruption** claim in a high growth situation on behalf of the insurance carrier. Discovered that the alleged damages conflicted with the company's own accounting records. The matter favorably settled.
- Analysis of an **Inventory Theft** Claim on behalf of the insurance carrier. Discovered that alleged stolen merchandise was later offered for sale, and that the inventory was not valued properly. The matter was favorable settled based upon the results of this work.