



Tiffany R. Couch, CPA/CFF, CFE

CEO/Founder

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Summary

Ms. Couch has more than 25 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 include audit, tax, and business consulting services for government, publicly traded companies, and privately held business entities in a range of industries.

The Association of Certified Fraud Examiners' (ACFE) elected Ms. Couch to the Board of Regents for a two-year term (2015-2016). During her tenure, she held the positions of Vice-Chair and Chairwoman. The Board of Regents is responsible for setting ACFE membership standards, establishing continuing education requirements, establishing, modifying, and enforcing the Code of Professional Ethics and promoting the Certified Fraud Examiner profession.

Ms. Couch is the winner of the 2014 James R. Baker Speaker of the Year, presented by the Association of Certified Fraud Examiners to honor an individual who has demonstrated the true spirit of leadership in communication, presentation, and quality instruction. She is also an honoree of the 2007 Accomplished & Under 40 award. Community leaders recognize their "rising stars" in this event, which is hosted by the Vancouver Business Journal.

Acuity Forensics is a three-time winner of the Vancouver Business Journal's annual Business Growth Awards.

Ms. Couch is the author of *The Thief in Your Company*, a book which highlights the emotional and financial impacts of financial fraud on organizations of all sizes.

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Employment History

Ms. Couch formed Acuity Forensics in 2007. Before forming Acuity Forensics, Ms. Couch worked as a manager in several local and regional CPA firms in Washington, Oregon and California, with roles as a financial statement auditor, tax preparer, and forensic accountant, serving clients in a wide range of industries.

In her early career, Ms. Couch worked as an accounting manager for a large international lumber company and was a business analyst for Boeing Company.

Education

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

Professional Designations and Affiliations

- Certified Public Accountant
- Certified in Financial Forensics
- Certified Fraud Examiner
- Washington State Society of CPAs (WSCPAs)
 - WSCPAs Southwest Chapter Board of Directors, 2006-2012
- Member of the Association of Certified Fraud Examiners (ACFE)
 - Board of Regents (2015-2016)
 - Vice-Chair (2015)
 - Chairwoman (2016)
 - Board of Review (2020 – Current)
 - Faculty Member (2011 – Present)
- 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, Clark County – May and June 2022

Flavio Faustino Leija and Angela Garcia-Leija

Appointed independent neutral accountant to analyze the parties' investment and bank account statements to determine pre-distribution amounts paid, identify any new bank or investment accounts, and report on the sources and uses of funds before and after separation.

Arbitration Services of Portland – June 2022

Wishpets, LLC v. MCG2, Inc. Michael Curley and Maria Curley

On behalf of Respondents, analyzed EBITDA calculations and work product performed by former accountant. Provided analysis and expert witness testimony.

Circuit Court of the State of Oregon, Multnomah County – May 2022

State of Oregon v. Nancy Lee Crampton Brophy

On behalf of Defendant accused of murder, analyzed Defendant and Decedent husband's bank accounts, income sources, and cash flow and provided testimony regarding the same.

Arbitration, Lincoln County – April 2022

Linda Wilson v. Travelers Insurance

On behalf of respondent, analyzed real estate agent's claimed commission losses and provided testimony regarding the same.

Circuit Court of the State of Oregon, Washington County – March 2022, November 2021

Farshad Frank Monfared v. Fariba Jafari Monfared

Prepared detailed property management reports and other financial analysis on behalf of Petitioner. Provided expert witness testimony regarding the same.

Circuit Court of the State of Oregon, Deschutes County – March 2022

Bruce Mendenhall v. Anthony Phillips, Expert Lawn Care

Provided expert witness testimony related to wage losses and employment history in personal injury matter.

Superior Court of the State of Washington, County of Snohomish – January 2022; September 2021

Jeffrey Broxson and Renee Broxson, et al v. Mill Creek East Homeowners' Association

Prepared financial analysis and expert witness testimony on behalf of Plaintiffs related to HOA billing practices.

Arbitration Service of Portland, January 2022

Scott A. McKeown v. Rosalyn R. McKeown-Ice & Laurie G. McKeown

Provided financial analysis and expert witness testimony on behalf of Plaintiff related to the management of commercial and residential real estate properties.

Expert Witness Testimony

United States District Court, Eastern District of North Carolina – January 2022

Hari Hara Prasad Nallapaty, et al. v. Vamsi Mohan Nallapati, et al.

Forensic accounting services and expert witness testimony for Plaintiffs in partnership dispute. Analyzed the books and records of numerous stone and tile distributorships to determine potential financial statement misstatements.

Grand Jury Hearing for State of Oregon, Marion County – December 2021

State of Oregon v. Heather Connan

Financial investigation related to misuse of funds by former employee.

United States District Court, Western District of Washington – December 2021

United States of America v. Anthony Edward Paul

Expert witness for Defendant in criminal matter. Provided expert witness testimony related to loss calculation and restitution.

Grand Jury Hearing for State of Oregon, Washington County – October 2021

State of Oregon v. Sarah Borsch

Financial investigation related to misuse of funds by former employee.

Superior Court of the State of Washington, County of Snohomish – August 2021

Keith Bjella v. Laurabeth Edwards Bjella

Expert witness for Respondent in marital dissolution. Analyzed business records and personal tax returns to determine income of Petitioner.

Arbitration Services of Portland – August 2021

Casey Stroupe and FS Properties LLC v. Rick Franklin Corporation, et al

Conducted financial investigation and provided accountings and expert witness testimony on behalf of Defendants in partnership dispute.

UIM Arbitration, Portland Oregon – June 2021

Kevin Cassidy v. American Family Mutual Insurance Company, S.I.

Analyzed tax returns and sales records of Claimant to determine wage losses. Provided expert witness testimony on behalf of Respondent.

Circuit Court of the State of Oregon, Multnomah County – June 2021

Mary Richer v. Zachary M. Richer and Christina J. Copeland

Expert witness on behalf of Plaintiff in financial elder abuse case. Analyzed bank records, investment records, tax returns, and other financial documents of Plaintiff and Defendants to prepare damages calculations.

Expert Witness Testimony

Circuit Court of the State of Oregon, Lane County – May 2021

Earl E. Landon Revocable Trust

Provided expert witness testimony on behalf of beneficiaries of Trust regarding Trustee and Successor Trustee accountings and production of financial discovery.

Superior Court of the State of Washington, King County – May 2021

Steven G. Penington v. Jerry Penington, Richard Penington, Penington Painting Co LLC

Provided financial analysis and expert witness testimony on behalf of Plaintiff regarding future wage losses and LLC financial position.

Circuit Court of the State of Oregon, Clackamas County – April 2021

Tara Krause v. Nathan Krause

Provided expert witness testimony on behalf of Plaintiff regarding Defendant's personal income.

Private Arbitration (Chris Kent) – January 2021

Shannon Bernard v. Ryan Champion

Expert witness for Respondent in business dissolution matter involving retail marijuana establishment and related entities.

UIM Arbitration, Portland Oregon – January 2021

James B. Oberthlozer v. AAA Insurance Company

Analyzed financial statements and billing records of Claimant to determine business interruption losses. Provided expert witness testimony on behalf of Defendant.

Superior Court of the State of Washington, Clark County – November 2020

Cerner Middle East Limited, v. Belbadi Enterprises LLC & Vandevco Limited

Provided expert witness testimony on behalf of Defendant regarding use of corporate form (i.e. alter ego issues) in a real estate development company.

United States of America Occupational Safety and Health Review Commission – November 2020

United States Department of Labor v. Shawn D. Purvis, d/b/a/ Purvis Home Improvement Co., Inc.

Provided expert witness testimony on behalf of Respondent regarding use of corporate form (i.e., alter ego) and use of subcontract labor in a construction company.

Superior Court of the State of Washington, Clark County – October 2020

Jaynel Gilmore v. John Gilmore

Provided expert witness testimony on behalf of Petitioner regarding Respondent's personal income.



Expert Witness Testimony

Superior Court of the State of Washington, Clark County – September 2020; October 2020

Arthur Raz v. Sherry Raz

Analyzed construction company source documents to determine Petitioner's income. Provided expert witness testimony on behalf of Respondent.

Arbitration Service of Portland, Oregon – September 2020

Sandra van der Bilt v. Pacific Northwest Skydiving Center LLC, et al

Provided expert witness testimony on behalf of Complainant. Analyzed tax returns and accounting records of skydiving company after it was alleged that Complainant's loan had not been paid. Investigated allegations that Complainant had purposefully manipulated the accounting records and tax returns.

Superior Court of the State of Washington, Clark County – September 2020; October 2020

Terry Murphy v. Ronald Frederiksen

Analyzed construction company source documents and financial statements after it was alleged that Respondent was perpetrating a financial statement fraud. Provided expert witness testimony on behalf of Respondent.

Arbitration Service of Portland, Oregon – September 2020

Patrick Johnson v. Floor Solutions LLC

Expert witness for Respondent in employment-related dispute. Provided expert testimony regarding personal benefit of business assets by former employee.

Superior Court of the State of Washington, Clark County – July 2020

Joe Henry Cryblskey v. Deborah Lee Cryblskey

Expert witness for Respondent in marital dissolution. Analyzed business records to determine income of Petitioner.

Arbitration Service of Portland, Oregon – June 2020; October 2020; November 2020

Norm Hardy vs. Brian Hardy and Cross Point NW, LLC, et al

Forensic accounting services and expert witness testimony for Claimant. Financial investigation of various entities in the automotive industry.

Judge Mary J. Deitz, Appointed as Settlement Czar by the Coos County Circuit Court – May 2020

Diana Bussmann vs. Bussmann Brothers

Forensic accounting services and expert witness testimony for Respondent partners in a cattle and residential real estate venture on issues of fraud, related party transactions, and related party loans.

Expert Witness Testimony

Circuit Court of the State of Oregon, Washington County – April 2020

Commonwealth Property Management Services Company, et al v. Gregory Harmon, et al

Expert witness for Defendants in post-judgment debt dispute.

Circuit Court of the State of Oregon, Clackamas County – April 2020

Christopher Eric Klock v. Tiffany Kai Klock

Expert witness for Respondent in marital dispute. Provided expert testimony regarding Petitioner's income, support calculations, and the tracing of marital assets.

Circuit Court of the State of Oregon, Multnomah County – February 2020

Floor Solutions, LLC v. Patrick Johnson

Expert witness for Plaintiff in employment-related dispute. Provided expert testimony regarding personal benefit of business assets by former employee.

Superior Court of the State of Washington, Benton County – February 2020

State of Washington v. Michael Hillman

Financial investigation on behalf of Defendant related to fraud and business management of flooring store.

Circuit Court of the State of Oregon, Multnomah County – February 2020; April 2020

Eli Fares Shemali v. Mika Miyamoto-Shemali

Financial investigation on behalf of Petitioner related to allegations of fraud and business mismanagement of dental practice.

Superior Court of the State of Washington, Clark County – November 2019

Angela Elder, et al v. Jorge Pacheco, et al

Expert witness for Plaintiffs in partnership dispute. Analyzed construction costs and prepared historical financial reports for residential real estate venture.

United States District Court, District of Oregon – November 2019

MCP, IP, LLC v. Bowtech, Inc.

Expert witness for Defendant in intellectual property litigation. Analyzed financial documents and provided expert testimony, primarily related to corporate form/alter ego issues.

United States District Court, District of Oregon – October 2019

United States of America v. Nathan Wheeler

Served as Defendant's forensic accounting expert.

Expert Witness Testimony

In the Arbitration Service of Portland – October 2019

Delahunt Homes, Inc., v. Michael and Kari Lubitz

Analyzed construction costs for a breach of contract claim. Provided expert witness testimony on behalf of Respondents.

In the Private Arbitration Proceeding – September 2019

Benjamin Kim-Gervey v. Nationwide Insurance Company

Expert witness for Respondent in a consortium claim. Analyzed business records and opposing expert's analysis to determine lost income.

Superior Court of the State of Washington, Clark County – August 2019

Roger Christopher v. Connie Christopher

Expert witness for Petitioner in martial dissolution. Analyzed business records to determine income of businesses.

Superior Court of the State of Washington, Clark County – July 2019

Christopher Oldham and Anne Oldham v. Camvest Development, LLC, et al

Expert witness for Plaintiff in breach of contract claim involving the purchase of commercial real estate.

Superior Court of the State of Washington, Clark County – July 2019

Jonathan Carlson v. Susan Bergeson

Financial investigation related to misuse of funds by caretaker of elderly individual.

Superior Court of the State of Washington, County of King – July 2019; October 2019

Sixth & Lenora Apartments, L.L.C., v. Aquatherm L.P.

Expert witness for Defendant in construction defect claim. Analyzed damages alleged by plaintiff.

Superior Court of the State of Washington, County of Clark – June 2019

In re the Estate of: Maciana V. Teasley/Teasley v. Villalonga, et al

Conducted financial investigation and provided accounting and expert witness testimony on behalf of Defendant in trust and estate dispute.

United States District Court, District of Oregon – June 2019

United States of America v. Fred Edmund Schrameck II

Financial investigation on behalf of Defendant related to fraud and business management issues.

Expert Witness Testimony

Circuit Court of the State of Oregon, Clackamas County – May 2019

Rick and Bernice Franklin v. Casey Stroupe, David Miller, Clackamas Compost Products, Inc.

Conducted financial investigation and provided accountings and expert witness testimony on behalf of Plaintiffs in partnership dispute.

Superior Court of the State of Washington, County of Clark – May 2019

Hayden v. Hayden

Expert witness for respondent in marital dissolution. Analyzed business records to determine income of businesses.

Arbitration, Portland, Oregon – March 2019

Daniel George v. Noah M. Miller and George Elevator Service, LLC.

Expert witness for Respondents in a breach of contract claim in a partnership dispute.

United States District Court, District of Oregon – March 2019

Marc Kardell v. Lane County, Liane Richardson, and Alex Gardner

Expert witness for Plaintiff in wrongful termination claim. Analyzed financial documents to calculate lost wages.

Superior Court of the State of Washington, Clark County – December 2018

Christy Espinoza Chaney v. Skye Lester Chaney

Expert witness for Petitioner in marital dissolution. Analyzed Respondent's business records to determine taxable income of businesses and earned income of Respondent.

Superior Court of the State of Washington, Clark County – November 2018

Christopher Oldham and Anne Oldham v. Camvest Development, LLC, et al

Expert witness for Plaintiff in breach of contract claim involving the purchase of commercial real estate.

Grand Jury Hearing for State of Oregon, Washington County – July 2018

State of Oregon v. Scott Edward Moore

Financial investigation related to misuse of corporate credit card.

Arbitration, Seattle, Washington – May 2018

Robert Merrill v. Steve Ramberg

Served as independent neutral accountant and expert for dissolution of commercial fishing operation and commercial real estate venture. Reconstructed five years' financial records.

Expert Witness Testimony

Arbitration, Portland, Oregon – May 2018

Allergy & Dermatology Veterinary Referral Center, Inc. and Terese DeManuelle v. Animal Dermatology Group, Inc., et al.

Expert witness for Claimants in dispute involving sale of stock.

Superior Court of the State of Washington, Yakima County – March 2018

Johnny's Quality Exteriors, Inc. v. Rigoberto Carrasco and Enedina Carrasco

Expert witness regarding creation and changing of documents in QuickBooks.

Superior Court of the State of Washington, Clark County – January 2018

Holyk, Amy Ellen v. The Hartford

Served as defense's forensic accounting in matter regarding business interruption claim.

Superior Court of the State of Washington, Clark County – Dec. 2017, Nov. 2017, March 2017

Brenda A. Wilson v. Gary W. Wilson

Court-appointed neutral accountant to determine sources and uses of funds for rental properties in divorce dispute.

Grand Jury Hearing for State of Oregon, Multnomah County – November 2017

State of Oregon v. Nikki Lynn Davis

Financial investigation related to misuse of corporate credit card.

Circuit Court of the State of Oregon, Clatsop County – October 2017

Param Hotel Corp. v. Port of Astoria, et al

Business income loss damages calculation for Plaintiff in a breach of contract lawsuit.

Superior Court of the State of Washington, Clark County – September 2017

George A. Robinson v. Mary V. Robinson

Asset tracing for inherited funds.

District Court, City and County of Denver, CO – August 2017

John Van Rees, Sr. v. Unleaded Software, Inc.

Analysis to determine business income losses sustained as a result of a breach of contract.

Superior Court of the State of Washington, Clark County – June 2017

State of Washington v. Liska Stokes

Financial investigation related to cash skimming scheme by Little League treasurer.

Expert Witness Testimony

Circuit Court of the State of Oregon, Polk County – March 2017

Jennifer Bustamante and Luan Nguyen v. Melissa Cuanas, et al

Forensic accounting of two memory care homes in shareholder dispute.

Superior Court of the State of Washington, Clark County – January 2017

Sandra Lee Sly, et al v. Kathlyn M. Boyle, et al

Forensic accounting of 25+ years of statements for 19 separate investment accounts in trust-related dispute.

Arbitration, Portland Oregon – July 2016

DWD Family Investments, LLC v. Robert G. Johnson, and Marathon Property Investments, LLC

Analyze property management and construction-related records in shareholder dispute.

Superior Court of the State of Washington, Clark County – June 2016

Henry G. Luken III, and Christensen Financing, LLC v. Christensen Shipyards, Ltd.

Forensic accounting, claims administration, and general accounting services during court-ordered Receivership.

United States District Court, District of Oregon – May 2016

United States of America v. David G. Kiraz, George D. Kiraz, Daniel G. Kiraz and Marci K. Kiraz

Served as defense's forensic accounting expert in the analysis of federal income tax returns.

Superior Court of the State of Washington, County of Pierce – March 2016

Spokane Rock I, LLC vs. Doty Beardsley Rosengren & Co, P.S., et al.

Analysis and opinions related to CPA duty of care in preparing tax returns.

United States Bankruptcy Court of the State of Washington, Western District at Seattle – Nov. 2015

Chrystina M Cupp and Evan H. Sturtevant v. Jason Paul Chabot, Megan Dugan

Forensic accounting to verify veracity of debtors' claims of income and expenses.

United States Bankruptcy Court of the State of Washington, Western District at Tacoma – June 2015

Shellie Bourgoine v. Gary James Hostetler

Forensic accounting to re-establish bookkeeping records at a restaurant.

Expert Witness Testimony

Superior Court of the State of Washington, County of King – June 2015

Sally Howard and Catherine Crosslin v. Villa Marina Association of Apartment Owners

Accounting investigation into handling of funds and financial reporting by Property Management Company.

Superior Court of the State of Washington, County of Clark – May 2015

Imogene Theresa Lenhart v. James Lenhart

Financial investigation related to missing funds in a divorce dispute.

United States District Court, District of Oregon – October 2014

United States of America v. David Schrader

Financial investigation resulting in the discovery of a theft scheme of \$1.4 million.

Superior Court of the State of Washington, County of Clark – September 2014

Hougan v. Hougan

Review financial documents in divorce dispute.

Superior Court of the State of Washington, County of Clark – June 2014

Leonard v. Leonard

Review financial documents in divorce dispute.

Superior Court of the State of Washington, County of Clark – April 2014 and January 2014

Iron Gate Partners 5, LLC v. Tapio Construction, Inc., et al

Business income loss calculation for self-storage business.

Circuit Court of the State of Oregon, County of Multnomah – April 2014

Bartholemy, et al v. Chris Koback and Hathaway Koback Connors LLP

Calculate losses related to alleged breach of contract dispute.

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

Rebuttal witness to opposing forensic accounting expert related to fraud and business management related issues.

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

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

Served as defense's forensic accounting expert in the analysis of crop insurance reporting and payouts.

Expert Witness Testimony

Arbitration, State of Maryland – September 2011

Amir Bamdad v. Design International Incorporated and Ann Maria Baldine

Financial investigation involving alleged diversion of business relationships and funds by business partner.

Arbitration, State of Washington – July 2011 and August 2011

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

Provided financial-related calculations related to a compensation contract.

Arbitration, State of Oregon – July 2011

Gratreak v. Canyon Property Management LLC

Accounting investigation into handling of funds and financial reporting by Property Management Company.

Arbitration, State of Oregon – December 2010

Johnson v. Austin Mutual Insurance Company

Served as defense expert in alleged business income loss insurance claim.

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

Bloemke v. Bloemke

Provided testimony as to the sources and uses of alleged separate funds during a marriage.

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

Gun Bo, LLC vs. John Cork, et al

Served as Plaintiff's expert in identifying the nature and source of defendant's assets in contract dispute.

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

LaChance v. LaChance

Provided testimony as to the sources and uses of funds during a marriage.

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.

Expert witness testimony conducted financial investigation and provided accountings on behalf of defendant in damages claim against former business manager.

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.

Served as Plaintiff's expert in a contract dispute.

Expert Witness Testimony

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

Served as Plaintiff's expert in a partnership dispute.

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

St. Paul Cathedral School v. United States of America

Financial investigation resulting in the discovery of more than \$200,000 of theft losses.

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

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

Served as defense expert in alleged business income loss insurance claim.

Representative Project Experience

- After it was alleged that a prominent former National Football League player had criminally defrauded the State of Washington Department of Revenue by not paying business taxes related to his health clubs, conducted an investigation into the operations of the clubs. Discovered that client's former business partner had defrauded the clubs of hundreds of thousands of dollars, causing significant cash flow deficits. Findings led to the dismissal of 30 criminal theft and fraud charges against client.
- In a breach of contract matter, calculated damages to a hotelier after a failed business deal. Using financial reports from hotelier's other properties, calculated expected business income for property in question. Findings and analysis led to a \$4 million breach of contract verdict to hotelier.
- 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.

Representative Project Experience

- For a large international casino and entertainment conglomerate, worked with their fraud investigation department to identify fraud prevention and detection techniques, provide internal control recommendations, and train their staff on the same.
- Conducted a fraud investigation for a successful physicians' practice after it was discovered that the long-term office manager had overpaid herself wages. Our investigation uncovered evidence of a significant, but previously unknown, cash skimming scheme in excess of \$200,000. Findings were instrumental in the recovery of full payment of losses on an employee dishonesty claim.
- After it was alleged that a senior executive for a publicly traded company had falsified a signature on an expense report, an investigation was conducted. Our work uncovered a \$1.4 million expense reimbursement scheme. Report and evidence presented resulted in a federal indictment and guilty plea in Federal Court.
- Served as the accountant for the Receiver in a large Washington State Receivership. Work performed included the identification and administration of more than \$13 million in claims, creating and maintaining the accounting operation of a multi-million dollar shipyard, and the forensic accounting of more than 12 years of historical data to identify various claims against the Company's insiders.
- Conducted a fraud investigation for two 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 more than \$1M in insurance proceeds and the conviction of the former controller in State and Federal Court.
- In a federal defense case, conducted the accounting for several years of a pharmacy's data to identify and quantify potential Medicare and Medicaid overbillings. Work performed reduced the government's alleged losses by nearly one-third, resulting in a significantly reduced sentence for the defendant.

Lectures & Seminars

- Author and Instructor, *"Think Like a Forensic Accountant"*, Spokane ACFE Chapter, 8-hour CPE Training, October 2022
- Guest Instructor, *Blaze your Own Trail*, The University of Evansville, October 2022
- Author and Instructor, *The Risk of Fraud in Accounts Payable*, The Trade Desk (Accounts Payable Team Training), August 2022
- Author and Instructor, *"Think Like a Forensic Accountant"*, Oklahoma State Auditor's Office, 8-hour CPE Training, July 2022
- Author and Instructor, *"Think like a Forensic Accountant"*, Greater Toronto Area ACFE Chapter, 16-hour CPE Training, September 2021
- Author and Instructor, *"The Hidden Impact of Fraud"*, Oklahoma State Auditor's Office, 8-hour CPE Training, September 2021
- Instructor, *"Auditing Fraud Seminar"*, ACFE Global Fraud Conference, 16-hour CPE Training, June 2019
- Author and Instructor, *"Auditor's Responsibility in Finding Fraud"*, Annual Fraud Conference for Kansas City ACFE Chapter, 8-hour CPE Training, October 2018
- Author and Instructor, *"Building Your Fraud Examination Practice"*, Develop and teach curriculum for Association of Certified Fraud Examiners, April 2018; September 2016
- Author and Instructor, *"The Thief in Your Bank"*, Keynote for Federal Financial Institutions Examination Council's (FDIC) Financial Crimes Seminar, February, June 2019; March, May, and September 2018; September and June 2017
- Author and Instructor *"Corporate Audit Investigations Training"*, Boeing Company, February 2018
- Author and Instructor, *"Fraud Master's Seminar"*, 16-hour CPE Training, December 2017
- Author and Instructor, *"The Thief in Your Company"*, Sheet Metal Air Conditioning National Association (SMACNA) Annual Convention, October 2017
- Author and Instructor, *"Data Breaches and Lost Information – What's your Risk?"*, International Federation of Employee Benefit Plans, July 2017

Lectures & Seminars

- Instructor, *“CFE Exam Review Course”*, Association of Certified Fraud Examiners, July 2017; February 2017; August 2016; July 2016; July 2015; October 2011; November 2010
- Author and Instructor, *“The Thief in Your Company”*, Central Ohio ACFE Emerging Trends Fraud Conference, May 2017
- Author and Instructor, *“Finding Hidden Assets”*, Washington Association for Prosecuting Attorneys CLE Conference, May 2017
- Instructor, *“Principles of Fraud Examination”*, Association of Certified Fraud Examiners, December and April 2016; December and April 2015; December and April 2014; December and April 2013; December and May 2012; December and July 2011
- Author and Instructor, *“Interviewing Skills for Auditors”*, Oklahoma ACFE Fraud Conference, November 2016
- Instructor, *“Fraud Risk Assessment”*, Association of Certified Fraud Examiners, December and July 2014
- Instructor, *“Conducting Internal Investigations”*, ACFE, November 2014
- Instructor, *“Auditing for Internal Fraud”*, Association of Certified Fraud Examiners, August 2014; July 2014; April 2014; September 2013
- Author and Instructor, *“Fraud Primer: Understanding Fraud Risk, Interviewing Techniques, and More”*, Institute of Internal Auditors – Vancouver Island, BC Chapter, July 2014
- Author and Instructor, *“Finding your Client’s Money”*, Clark County Bar Association, September 2013
- Author and Instructor, *“Financial Statement Fraud, Not Just Wall Street’s Problem”*, 8 Hour CPE Course, Washington Society of CPAs, August 2011

Selected Presentations

- *“The Importance of Professional Skepticism”*, Scientific Association of Forensic Examiners (SAFE) Educational Meeting, July 2022
- *“The Thief in Your Company”* United Grain Corporation Manager’s Meeting, May 2022
- *“The Thief in your Family”*, Maine Estate Planning Council, Key Private Bank, February 2022



Selected Presentations

- *"The Thief in your Family"*, National Association of Estate Planning Councils Annual Conference, November 2021
- *"The Thief in your Company"*, ThinkBIG Virtual Conference, January 2021
- *"Managing a Successful Fraud Examination Practice,"* ACFE Global Conference, June 2020
- *"The Critical Role of a CFE in a Criminal Defense Engagement,"* ACFE Global Conference, June 2019
- *"The Thief in Your Bank"*, Mississippi Annual Banker's Meeting, October 2018
- *"Using Microsoft Excel to Make your Case"*, ACFE Global Fraud Conference, June 2018
- *"Investigating Cash Skimming Schemes"*, ACFE Global Fraud Conference, June 2017
- *"Overcoming the Barriers of Being the Auditor in a Fraud Examination"*, ACFE Global Conference, June 2016
- *"Women's Panel – Old School Gender Roles"*, ACFE Global Conference, June 2015
- *"CPA Responsibility and Changing Approach"*, OSCPA Spring Conference, May 2015
- *"Assessing Fraud Risk and Hidden Impacts of Fraud"* Tacoma IMA Meeting, January 2015
- *"Exploring the Hidden Impacts of Fraud"* Oregon ACFE Spring Conference, May 2014
- *"Finding Hidden Assets"* Clark County Bar Association Family Law Section, April 2014
- *Preventing Financial Abuse" Friends of the Elder Justice Center Conference, February 2014*
- *"Managing Client Expectations"*, 23rd Annual ACFE Fraud Conference, June 2012
- *"Fraud and Internal Audit's Role"*, ACUIA 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
- *"Fraud Risk – The CPA's Responsibility in Educating Clients"*, ASWA NW Conference, June 2010
- *"Assess Your Company's Vulnerability to Fraud"*, WSCPA Business & Industry Conference, May 2010

Publications

- Couch, Tiffany (2018, October) Construction and Collusion: 10 Ways to Prevent Bid Rigging. *DJC Oregon*
- Couch, Tiffany (2018, October) Auditing the Auditor. *CFO.com*
- Couch, Tiffany (2018, October) 7 Red Flags to Spot Fraudulent Business Interruption Claims. *Insurance Journal*



Publications

- Couch, Tiffany (2018, September) Insuring Against Employee Fraud. *Property Casualty 360*
- Couch, Tiffany (2018, September) Seven Types of Occupational Fraud and How to Curb Each. *Lodging Magazine*
- Couch, Tiffany (2018, September) 7 Tips for Preventing Subcontractor Collusion. *Construction Business Owner*
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- Couch, Tiffany (2018, August) Seven Safeguards to Combat Payroll Fraud. *Accounting Today*
- Couch, Tiffany (2018, August) 7 Tips to Find and Prevent Payroll Fraud. *CPA Practice Adviser*
- Couch, Tiffany (2018, July) 11 Ways to Prevent Payroll Fraud. *AccountingWeb*

Publications

- Couch, Tiffany (2018, July) Detecting and Preventing Fraudulent Business Interruption Claims. *Property & Casualty 360*
- Couch, Tiffany (2018, July) Revenue Red Flags. *Claims and Litigation Management (CLM) Magazine*
- Couch, Tiffany (2018, July) Detecting and Preventing Expense Reimbursement Fraud. *CPA Practice Adviser*
- Couch, Tiffany (2018, June) Whistleblowing and Dental Fraud: It starts with listening to your team. *Dentistry IQ*
- Couch, Tiffany (2018, June) How to Spot and Prevent Accounting Fraud in Your Dental Practice. *Dentistry Today*
- Couch, Tiffany (2018, June) Skimming and Scamming: Detecting and Preventing Expense Reimbursement Fraud. *Accounting Today*
- Couch, Tiffany (2018, June) How Small Businesses Can Use Technology to Detect Fraud. *The American City Business Journals [Syndicated]*
- Couch, Tiffany (2018, May), Beware of Fraud by Insiders in Booming Built Environment. *DJC Oregon [Syndicated]*
- Couch, Tiffany (2018, May), Six Ways to Prevent Insider Fraud at your Dental Practice. *Dentistry Today*
- Couch, Tiffany (2018, April), Errors, Accidents, Fraud? *Vancouver Business Journal*
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- Couch, Tiffany (2015, Fourth Quarter), Laying the Foundation: Maximizing Your Success. *Anti-Fraud Resource Guide*
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Expert Media Source

- “Delegate, Delegate? It’s Not So Easy, Business Owners Say” **Associated Press**, by *Joyce Rosenberg*
- “What Nonprofits Need to Know About Accounting”, **business.com**, by *Katharine Paljug*, March 22, 2018
- “Fighting Fraud for fun and profit”, **Accounting Today podcast**, with *Dan Hood*, September 25, 2017
- “5 Business Expense Card Options for Employers”, **CreditCards.com**, by *Allie Johnson*, September 6, 2017
- “Trump’s 1040 only Scratches the Surface. These Forms have the Real Story,” **CNBC**, by *Darla Mercado*, March 16, 2017
- “How to Spot and Deal with a Thief in Your Company”, **Forbes**, by *Kate Harrison*, March 14, 2017
- “Financial Schemes Against the Elderly are Increasing”, **The New York Times**, by *Constance Gustke*, September 6, 2014
- “A Look Behind Romney’s Taxes”, **NPR’s Marketplace**, by *Kai Ryssdal*, January 24, 2012

Community Involvement

- Vancouver Women’s Foundation, October 2021-Current
 - Vancouver Women’s Foundation Grants Committee, June 2022-Current
- Prairie High School JROTC Booster’s Club, Treasurer, June 2021 – May 2022
- Friends of Hospice Southwest, Co-Treasurer, June 2006-December 2018
- YWCA Clark County, Finance Council, September 2008-July 2009
- Rotary Club of Downtown Vancouver, 2008 - 2014
 - Club Co-Treasurer 2013 – 2014
 - Treasurer, Festival of Trees 2010 – 2011