



David K. Golbahar, CPA/CFF, CGMA

Director – Forensic Accounting, Fraud Investigations, and Litigation Consulting

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Summary of Experience

David Golbahar (CPA, CFF, CGMA) is a Director and a leader in Armanino LLP's forensic accounting, fraud investigation, and litigation consulting practice. Mr. Golbahar has extensive experience managing and directing engagements in a wide variety of consulting matters including but not limited to matters involving investigations of financial fraud, determining damages in complex financial disputes, and providing analysis and assisting in bankruptcy matters.

Mr. Golbahar has been retained as an expert in over 25 matters and testified on more than 10 occasions at deposition, arbitration, and/or trial, and his experience includes serving clients in both the private and public sectors, and across various industries including real estate, entertainment, financial institutions, consumer electronics, technology, hospitality, retail, distribution, professional services, and general manufacturing.

His past experience includes roles at KPMG, Navigant Consulting, founding and managing his own financial consulting firm, and most recently at J.S. Held, LLC. In addition, he has made presentations on industry topics and has teaching experience related to finance and accounting topics. Mr. Golbahar holds various credentials including Certified Public Accountant (CPA, licensed in California), Chartered Global Management Accountant (CGMA), and Certified in Financial Forensics (CFF).

Professional Affiliations and Credentials

- American Institute of Certified Public Accountants
- California Society of CPAs
- Turnaround Management Association
- California Receivers Forum
- Los Angeles Bar Association
- Beverly Hills Bar Association
- Santa Monica Bar Association

Education

- MS, Accounting, McIntire School of Commerce, University of Virginia
- BA, Sociology, College of Literature, Science and Arts, University of Michigan



Certifications

- Certified Public Accountant (CPA), licensed in California
- Chartered Global Management Accountant (CGMA)
- Certified in Financial Forensics (CFF)

Expert Experience - Testimony

Depositions

- Raphael Gort et al v. Tomy Drissi et al
- Shawnda Stewart v. County of Los Angeles et al
- Moran v. Forever 21 Logistics, LLC
- Georg Lingenbrink v. Stephen Games et al.
- Nationwide v. Texla

Trial and Arbitration Testimony

- Rouzbeh Zarrinbakhsh v. Alek Torosyan, Sherman Residential Care
- Raphael Gort et al v. Tomy Drissi et al
- Ovsanna Takvoryan, Kristine Takvoryan v. Tepper and Associates, Foster Tepper
- Sandra Quiroa v. Andreis Lewis
- Georg Lingenbrink v. Stephen Games et al.
- Moran v. Forever 21 Logistics, LLC
- The People v. Jerry Austin
- Lawrence White ("40 Glocc") v. Jayceon Taylor ("The Game")

Publications and Presentations

- "Forensic Accountants: CPAs As Investigators and Expert Witnesses" - Attorney At Law Magazine, Vol 4., No. 3, August 2018.
- "Fraud Risks" - Loyola Marymount University, Los Angeles, CA (February, 2019).
- "A Career in Forensic Accounting" - Loyola Marymount University, Los Angeles, CA (November, 2018).

Volunteering, Leadership, and Awards

- CalCPA Forensic Section, Steering Committee, 2023 – Current
- CalCPA Leadership Institute, 2013 – 2014
- CalCPA Council, CalCPA, 2013 – 2015
- CalCPA Emerging Leaders Certificate Program – Speaker, 2014
- CalCPA Members Insurance & Benefits State Committee, 2014 – 2017
- Government Relations State Committee, 2015 – 2016
- AICPA FVS Standing Ovation
- City of Beverly Hills Burton E. Green Public Policy and Leadership Award
- Kiwanis Cali-Nev-Ha Foundation Hope of America Award