



LEANNE GOULD CPA, ASA, ABV/CFE
Managing Director

HDH Advisors LLC
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FUNCTION AND SPECIALIZATION

Leanne leads HDH's Litigation Support and Forensic Accounting practice providing financial analysis and expert witness services in complex commercial, marital and bankruptcy-related disputes.

EDUCATION & CERTIFICATIONS

- Certified Public Accountant
- Accredited Senior Appraiser
- Accredited in Business Valuation
- Certified in Financial Forensics
- Master of Business Administration, University at Buffalo (SUNY)
- Bachelor of Science, University at Buffalo (SUNY)

PROFESSIONAL ASSOCIATIONS

- American Institute of Certified Public Accountants (AICPA)
- American Society of Appraisers (ASA)
- Georgia Society of Certified Public Accountants (GSCPA)
- American Bankruptcy Institute (ABI)
- International Women's Insolvency & Restructuring Confederation (IWIRC)
- Association of Insolvency & Restructuring Advisors (AIRA)
- Georgia Association of Women Lawyers (GAWL)

PROFESSIONAL EXPERIENCE AND BACKGROUND

Leanne leads HDH Advisors' Litigation Support & Forensic Accounting practice. She is a CPA with over 20 years of experience in business valuation, financial and economic damage analysis, forensic accounting, bankruptcy consulting, and medical device manufacturing.

Leanne provides litigation support and forensic accounting services in complex commercial and bankruptcy disputes across the nation. She provides valuation, forensic accounting and financial analysis in shareholder disputes, insurance claims, lost profits and complex divorce cases. Her work in contract/collection disputes and wage and hour claims regularly involves analysis of large data sets and the distillation of information into a format presentable to a judge and/or jury. Leanne has testified as an expert in business valuation, economic damages and financial/data analysis at depositions, hearings and jury trials in matters before U.S. District Courts, Superior and State Courts in Georgia, U.S. Bankruptcy Court and arbitration proceedings. She has issued written expert reports and affidavits in disputed matters in U.S. Bankruptcy Court - District of Delaware and Southern District of Florida, U.S. District Courts, Superior Court, State Court and County Courts in Georgia, North Carolina, Ohio and Virginia.

REPRESENTATIVE ASSIGNMENTS AND ENGAGEMENT WORK

- Appointed forensic auditor by the Superior Court of DeKalb County, Georgia in an accounting transaction dispute.
- Prepared transaction and solvency analysis for plaintiffs and defendants in avoidance actions brought in U.S. Bankruptcy Court and under the U.V.T.A and related state statutes. Analyzed payments to insiders and affiliate entities where alter ego allegations were claimed. Clients include the Federal Deposit Insurance Corporation.
- Prepared analyses in defense of collective actions brought under the F.L.S.A. and class actions under similar state statutes. Claims included failure to pay minimum wage, overtime and/or necessary business expenses. The analyses provided the clients with employee-specific data on which to evaluate claims of individual plaintiffs in these various cases.
- Provided forensic accounting services to plaintiffs in fraud cases including tracing of assets through multi-tiered entities and shell corporations. Cases involved fraudulent inducement and conversion, financial statement fraud, Ponzi schemes, check kiting, embezzlement and misappropriation of trade secrets.
- Estimated economic damages in breach of contract, business interruption, trademark infringement, and wrongful termination matters.
- Led analysis of certain sales transactions and bills of materials (BOMs) for an international computer manufacturer to verify appropriateness of royalty payments to a licensor. Analysis involved millions of line items related to products built and sold worldwide.
- Prepared expert report in support of a claim against a processor of medical claims for failure to properly process and pay claims containing hundreds of thousands of line items.
- Prepared business valuations in numerous ownership disputes and divorce cases and analyzed separate and marital property in cases involving transactions of millions of dollars of portfolio assets.

