



**WAYNE D. LORCH, CPA/CFF, CVA**

Wayne D. Lorch is a forensic accountant and financial analyst. Since 1992, his professional efforts have been concentrated on providing services to corporations, partnerships and individuals in the areas of financial analysis, forensic accounting analysis and valuation related issues in both litigated and non-litigated matters. Additionally, he has conducted marketplace research and analysis in a variety of areas including executive compensation and the effect of economic conditions on specific business models. Mr. Lorch has testified as an expert witness on hundreds of occasions in Ventura, Los Angeles, Santa Barbara, and San Luis Obispo counties.

**PROFESSIONAL AFFILIATIONS:**

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**Member of the American Institute of Certified Public Accountants**

**Member of the California Society of Certified Public Accountants**

**Family Law Section**

**Business Valuation Section**

**Member of the National Association of Certified Valuation Analysts (NACVA)**

NACVA is a national society of certified public accountants specializing in the fields of litigation support and valuation analysis. As a certified member, Mr. Lorch has met experience requirements, passed written tests and continues to meet continuing professional education requirement in business valuation.

**Member in the Forensic and Valuation Services Section of the AICPA**



**PRIOR WORK HISTORY**

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**Ernst & Young, LLP, Senior Accountant**

Involved in the planning supervision and execution of certified financial statement audits.

**Golf Enterprises, Inc., Controller**

Held position of Property Controller of golf courses throughout Southern California

**Business Enterprise Appraisal Company, Inc., Partner**

Planned and executed business valuations and/or forensic analysis for estate planning, employee benefit plans, civil litigation, and marital dissolution engagements.

**EDUCATION:**

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**Bachelor of Arts Degree in Business Economics from University of California at Santa Barbara**

**Continuing Professional Education:**

**California Family Law Accounting/Tax Issues**

**Business Valuation Course Study:**

**Estate Planning**

**Marital Dissolution**

**Fraud Detection**