

Jenny Ma, MBA, CPA
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SUMMARY

Jenny Ma is a Director at Berkeley Research Group (BRG) based in Emeryville, California. Ms. Ma is a Certified Public Accountant who has provided investigative and litigation services related to accounting investigations, commercial disputes and business interruption insurance claims. Prior to joining BRG, Ms. Ma was a Senior Director in FTI Consulting's Forensic and Litigation Consulting practice. She also served as the Assistant Controller at Restoration Hardware for 2 years where she implemented a Fixed Asset accounting module and managed day to day accounting operations.

She has calculated economic damages and managed numerous litigation consulting matters related to internal corporate investigations, purchase price disputes, and forensic accounting disputes. Ms. Ma's projects and professional experience have covered a wide range of industries, including: real estate, software, semiconductors, telecommunications, manufacturing, insurance, financial institutions, investment management, and healthcare. Ms. Ma also has extended experience in preparing insurance claim. Her insurance claims experiences including preparing business interruption, extra expenses, and property damage claims for large international manufacturers and retailers. She has prepared multi-million insurance claims for losses occurring in Japan, Taiwan, UK, and others.

Ms. Ma also has professional experience as an auditor in a public accounting firm in San Francisco, California, where she led audit and review engagements for private companies, SEC audits and quarterly reviews for public companies. She has also performed audits of financial statements for cities and non-for-profit organizations where she assisted in preparation of the financial statements and in review of accounting and internal control systems.

PROFESSIONAL EXPERIENCE

Litigation and Damages & Forensic Accounting and Litigation Support

- Managed and prepared multi-million insurance claims for a large international retailer in a matter involving property and business interruption damages in the America and Europe regions. Efforts included analyzing potential lost profit due to warehouse fire and assisting client to identify issues and concerns.
- Managed and prepared multi-million insurance claims for a large international manufacturer in a matter involving property and business interruption damages in UK. Efforts included analyzing potential lost profit due to water damage and assisting client to identify issues and concerns.
- Managed and prepared multi-million insurance claims for a large international manufacturer in a matter involving property and business interruption damages in Taiwan. Efforts included analyzing potential lost profit due to power outage and assisting client to identify issues and concerns.

- Managed and prepared insurance claims for a not-for-profit organization in a matter involving property and business interruption damages in San Francisco. Efforts included analyzing potential lost profit due to fire damage and assisting client to identify issues and concerns.
- Assisted and prepared multi-million insurance claims for a large international manufacturer in a matter involving property and business interruption damages in Japan. Efforts included analyzing potential lost profit due to earthquake and assisting client to identify issues and concerns.
- Assisted and prepared multi-million insurance claims for an online entertainment company in a matter involving business interruption damages. Efforts included analyzing potential lost profit due to data interruption and assisting client to identify issues and concerns.
- Managed in a SEC investigation in a matter involving allegations of wrongdoing of an U.S. publicly traded company with operations in China. Efforts included investigating existence of cash, payments for R&D, use of proceeds raised from investors, revenue recorded in all business segments, related party transactions, and assisting counsel to identify issues and concerns in preparation of interviews and reporting to the SEC.
- Managed in an investigation in a matter involving potential misappropriation of assets of the CEO and CFO. Efforts included investigating cash transfers, corporate credit cards charges, and assisting the Board of Directors to identify issues and concerns.
- Assisted in an investigation in a matter involving insufficient reserve for capital expenditures due wrongful management by a health care system. Efforts included investigating cash transfers and assisting counsel to identify issues and concerns.
- Assisted in a litigation services in a matter involving wrongful mortgaged insurance rescission. Efforts included in technical accounting and industry research in assisting counsel to identify issues and concerns.
- Managed in a litigation services in a matter involving lost profit due to business interruption by an oil spill. Efforts included investigating potential lost margin and assisting counsel to identify issues and concerns.
- Managed in a litigation services in a matter involving inventory loss analysis due to Hurricane. Efforts included investigating potential lost margin and assisting counsel to identify issues and concerns.
- Assisted in a litigation services in a matter involving purchase price disputes over valuation allowance for loans held for sale. Efforts included investigating potential audit procedure falsification and assisting counsel to identify issues and concerns.
- Assisted in a litigation services in a matter involving improper expense reimbursement and related party disclosures. Efforts included investigating potential disclosure falsification and assisting counsel to identify issues and concerns.
- Assisted in an arbitration in a matter involving purchase price disputes over inventory and accounts receivable allowance reserves. Efforts included investigating potential accounting falsification and assisting arbitrator to identify issues and concerns.
- Assisted in the litigation services in a matter involving a books and records demand. Efforts included investigating potential accounting falsification and assisting counsel to identify issues and concerns.
- Assisted in the litigation services in a matter involving employee bonus compensation in the cell phone insurance industry in Korea. Efforts included analysis of defendant's revenue and cost structures, analysis of the budget and actual income statement, and analysis of the bonus calculation.
- Assisted in the forensic accounting and special investigative services in connection with mismanagement concerns of the Board of Directors of a private non-for-profit organization.

- Assisted in the litigation services in a matter involving royalty fee in the video gaming industry. Efforts included analysis of defendant's revenue and cost structures, analysis of contracts between parties in dispute, and the analysis of the related industry reports.

Public Accounting

Audit Supervisor

Stonefield Josephson, Inc. – now Marcum LLP

- Supervised staff during audits, SEC filings, and other services; coordinated with clients and audit teams for successful completion of engagements; and performed test work for critical financial statement audit areas. Performed responsibilities while under strict time deadlines imposed by clients and SEC.
- Managed an audit engagement of a private retail and manufacture clothing company in San Francisco.
- Managed an audit engagement of a publicly traded semi-conductor company with subsidiaries in China and Taiwan.
- Managed SOX 404 audits of a publicly traded software company with complex software revenue recognition issues.
- Performed fraud examinations for all in-charged audit engagements.