

DAN L. JOHNSON

Mr. Johnson is a Senior Associate with Rocky Mountain Advisory. He has more than 5 years of public accounting experience in audit and forensic services. His expertise focuses on fraud investigations, Foreign Corrupt Practices Act investigations, damage calculations, evaluating business solvency, bankruptcy and troubled company work. Mr. Johnson also has extensive background and experience in the financial services industry including banking, investing and lending. Mr. Johnson is a Certified Public Accountant and is Certified in Financial Forensics.



Employment History

March 2010 to present	Rocky Mountain Advisory Salt Lake City, Utah
May 2005 to March 2010	PricewaterhouseCoopers, LLP Salt Lake City, Utah Forensic Services
October 2004 to May 2005	HJ & Associates, LLC Salt Lake City, Utah Audit

Education

University of Utah, Salt Lake City, Utah
Master of Business Administration, 2005

University of Utah, Salt Lake City, Utah
BS Finance, 2001

Professional Credentials

Certified Public Accountant - Licensed in Utah
Certified in Financial Forensics by the American Institute of Certified Public Accountants

Professional Memberships

American Institute of Certified Public Accountants
Utah Association of Certified Public Accountants
Association of Certified Fraud Examiners

Language Proficiency

Speaks, reads and writes Spanish proficiently

Experience

Litigation

Construction Dispute. Analysis of all phases of the pipeline construction and construction related delays. Quantified damages relating to domino effect of construction inefficiency and delays. Gained level of familiarity with issues unique to construction litigation.

Partnership dissolution. Analyzed transactional history of company in order to recalculate owner's equity for each of the three partners involved. Performed partner interviews as well as transactional investigations to make correct allocation of personal and business expenses attributable to each partner.

Legality of municipal fees. Performed in depth analysis of all costs and revenues related to pre-construction fees charged to developers by a city. Allocated revenues and expenses over a period of time to determine the reasonableness of these fees. Made recommendations for process improvements.

Misappropriation of funds. Performed analysis of redevelopment grant revenues and related expenditures. Identified and traced expenditures related to the redevelopment from the general ledger. Performed payroll analysis in order to allocate proper charges related to redevelopment. Quantified total redevelopment related grant revenues and expenditures.

Investigations

Federal Corrupt Practices Act. Performed investigation into illegal bribes paid to government officials in foreign countries to facilitate distribution of products within these countries. Investigated explicit knowledge of these illegal bribes by senior management and member of the audit committee.

Stock option backdating. Performed analysis to uncover trends in stock options backdating. Identified specific grants that were in violation of Accounting Principles Board Opinion No. 25 and/or company policy.

Contract dispute. Performed comprehensive review and testing of independent driver contracts to ensure proper documentation of all revenues and expenses as well as review compliance with government regulations.

Contract dispute. Performed comprehensive review, testing and recalculation of payouts to a large distributor of health and nutrition products. Analysis of complex country specific contracts for each of the nine countries in which distributor did business.

Fraud detection. Performed various analyses to uncover potential fraud and areas of concern for management. Employed data-mining techniques to identify fictitious vendors and missing documentation related to payables. Performed walkthroughs of various transactions from beginning to end to identify internal control weaknesses. Made recommendation to strengthen internal controls and presented findings senior management.

Other - Health Care Performed initial testing and review of records for health care company to ensure compliance with government regulations in the areas of Workers Compensation, Medicare, and third party insurance coverage.

References

Available upon request

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