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Certifications

Certified Public Accountant
Accredited in Business Valuation
Certified in Financial Forensics

Professional Affiliations

American Institute of Certified
Public Accountants - Member

Education

M.B.A.: 2001
Kenan-Flagler Business School
University of North Carolina
Chapel Hill, NC

B.B.A. – Accounting: 1993
Texas A&M University
College Station, TX

Consulting History

Echelon Analytics
2017 – Present
Los Angeles, CA

Resolution Economics
2014 – 2016
Los Angeles, CA

AlixPartners
2007 – 2014
Los Angeles, CA

FTI Consulting / KPMG
2001 – 2007
Dallas, Texas

Krista Santino is an accounting and finance professional with over 23 years of experience, including approximately 21 years of work dedicated to forensic investigation, litigation consulting, and internal audit. Ms. Santino holds an M.B.A. from the University of North Carolina at Chapel Hill and a B.B.A. in Accounting from Texas A&M University at College Station. She is a Certified Public Accountant and accredited in Business Valuation and Certified in Financial Forensics by the American Institute of Certified Public Accountants (AICPA).

Ms. Santino's areas of concentration include forensic financial investigations, business valuation, accounting malpractice, intellectual property infringement, purchase price dispute analysis, risk assessment, financial statement analysis, financial modeling and data analysis, and complex litigation damages assessment.

Ms. Santino's experience includes engagements in the following industries, among others:

- Banking/Financial Services
- Construction
- Entertainment
- High Technology/Internet
- Insurance
- Manufacturing
- Medical Devices/Pharmaceuticals
- Mobile Devices/Applications
- Oil and Gas
- Real Estate
- Software
- Telecommunications

Professional Experience

Some examples of Ms. Santino's recent case experience include:

Forensic Financial Investigation

- Directed an engagement involving forensic investigation into the accounting records of the general partner in a low-income housing project in Los Angeles.
- Directed a forensic investigation involving tracing of funds transferred between related parties in the formation and start-up phase of a now multibillion dollar dairy company.
- Directed a forensic investigation involving allegations of accounting fraud by a real estate developer and manager of low income housing projects in upstate New York.
- Directed a forensic investigation involving allegations of accounting fraud by the developer in a multimillion dollar real estate venture in Battery Park, New York.

**Echelon Analytics is not
a CPA firm.**



Business Valuation

- Directed an engagement involving the valuation of an urgent care medical facility related to litigation that included a dispute over ownership rights and breach of fiduciary duty claims.
- Directed an engagement to determine diminution in value related to a mail order catalogue business after a dividend recapitalization transaction allegedly resulted in the insolvency of the business.

Accounting Malpractice

- Directed an engagement involving a public accounting firm's audit of financial statements of an entity that was invested in what is now known to be one of the largest Ponzi schemes discovered to date.
- Directed an engagement involving allegations of accounting malpractice related to an audit firm's assessment of an entity's goodwill accounting during periods of substantial acquisition and disruption in the financial markets.
- Directed an engagement involving a large Brazilian oil and gas company accused of accounting fraud related to its disclosure and correction of accounting errors resulting from a large-scale corruption scheme.
- Directed an officer malpractice engagement involving allegations of internal fraud related to channel stuffing, fictitious sales, side agreements with customers, and other fraudulent accounting practices.
- Directed several engagements involving allegations against public accounting firms relating to the audit firm's compliance with audit standards.
- Directed several expert witness engagements regarding the SEC's investigation into a public accounting firm's audit of a public company.
- Directed an engagement involving allegations of officer and director stock option backdating.

Intellectual Property Infringement

- Analyzed technology licenses, marketing materials, financial information, and non-infringing alternatives in order to establish a FRAND royalty on behalf of a large cell phone and tablet manufacturer accused of infringing standard essential patents related to cellular communication technology.
- Calculated a reasonable royalty on behalf of one of the nation's largest retail banking companies related to alleged patent infringement of check imaging technology. Analysis included, among other things, review of similar technology licenses in the banking and digital storage space.
- Calculated lost profits and reasonable royalty damages in a patent infringement matter related to ceiling fan technology on behalf of the fan manufacturer.
- Calculated trademark infringement damages related to internet search technology.



Post-Acquisition Dispute

- Directed an engagement involving a post-acquisition dispute between an international buyer and seller, U.S. GAAP financial statements, and issues surrounding the international tax code and the impact on those U.S. GAAP based financial statements.