

WILLIAM A. HANLIN, JR.
CPA, ICVS, CFE, CFD



William A. Hanlin, Jr. began his professional career in public accounting in 1969. Over the years, Mr. Hanlin has acquired a unique and varied background of skills in accounting, taxation, business matters and financial management on the domestic level and for clients in various foreign countries. He is the founder of Hanlin Moss Yi, PS, a firm of certified public accountants and valuation analysts. As managing partner, he also directs the Firm's growth and client development, as well as provides training for professional staff that have joined the Firm.

The Firm provides general auditing, accounting and tax services as well as specialty services in connection with business planning, business valuations, estate planning, litigation support, and other non-traditional disciplines. Traditional services include recordkeeping for business entities (corporations, partnerships, LLCs, sole proprietorships, Sub-S corporations, trusts and estates), payroll and payroll tax services, year-end tax return preparation, and periodic preparation of financial statements.

In 2015, the Firm provided more than 550 clients with services including preparation of various financial statements, taxation and financial planning for individuals and businesses, forensic and litigation services, business valuations and other services. Mr. Hanlin heads the Firm's effort in the areas of valuation services and fraud/forensic accounting.

FORENSIC SERVICES/FRAUD DETERRENCE

Mr. Hanlin has been engaged many times to review financial documents in connection with fraud and/or fraud-related matters. Many of these engagements have included providing written reports of findings to judges and juries in various local and Federal jurisdictions. Mr. Hanlin has been also engaged as a rebuttal witness in these matters, and has testified as an expert witness in these forums. Mr. Hanlin has conducted engagements to review activities of management for possible loss of cash or other deeds of mismanagement.

In 1993, Mr. Hanlin became a Certified Fraud Examiner (CFE). This professional designation, conferred by the Association of Certified Fraud Examiners, is awarded to select professionals who are responsible for detecting and investigating fraud.

Mr. Hanlin is a *Certified in Fraud Deterrence* (CFD). This professional designation is conferred after concentrated education and training in the areas of internal controls and fraud deterrence.

VALUATION SERVICES

Mr. Hanlin has prepared numerous business valuations since 1984. These valuations have been prepared for purposes of acquisition or sale of a business, for settlement in divorce proceedings, for partner/shareholder dispute resolution, for stock valuation in accord with specific terms of

buy/sell agreements, and estate/gift tax purposes. Mr. Hanlin has been called upon to review the valuation reports of other experts during litigation and mediation. In 1994 Mr. Hanlin completed a formal regimen of training in business valuations, attaining the designation as a Certified Valuation Analyst (CVA). This credential was rebranded the International Certified Valuation Specialist (ICVS) in 2013 by IACVS to promote uniform standards of valuation when valuing closely held businesses.

He is presently the president of the International Association of Consultants, Valuators and Analysts (IACVS). IACVS's mission is to train and promote the worldwide uniform application of valuation theory and models. Mr. Hanlin has earned the prestigious credential ICVS (International Certified Valuation Specialist).

ADVOCACY SERVICES

Mr. Hanlin's practice has called for representation of clients on tax matters before the Appellate Division of the Internal Revenue Service on complex and technical matters. He has also provided assistance on tax matters in both U.S. Bankruptcy and U.S. District courts.

EXPERT WITNESS

Mr. Hanlin has been qualified numerous times in court as an expert witness in Washington State and Federal Courts. He has served in many instances as a consulting expert to both clients and their lawyers to assist in mediating contract disputes, business valuations, divorces, bankruptcy, product-loss valuations, loss of income and partnership disputes. In addition, Mr. Hanlin has served as court-appointed receiver for businesses where control was seized by the court.

INSTRUCTOR

Mr. Hanlin has been an instructor for many years on the subject of valuation theory and application, as well as fraud deterrence.

In 2010 he was given an appointment to Adjunct Professor of Valuation by the China Central University of Finance, and Economic and Research Fellow of the Appraisal Institute and Asset Appraisal Institute of Central University of Finance and Economics.

In 2014, Mr. Hanlin also received a five year appointment from Capital University of Economics and Finance (CUEB) as a Professor of Public Finance and Taxation.

In 2015. He was named Research Fellow to Zhongnan University of Economics and Law for a five year term for valuation topics.

DEGREE: Bachelor of Arts in Business Administration - University of Washington (1975)

CERTIFICATE and LICENSE

Certified Public Accountant, State of Washington

Certified Fraud Examiner (CFE)

International Certified Valuation Specialist (ICVS)

Certified in Fraud Deterrence (CFD)

INDIVIDUAL MEMBERSHIPS and ACTIVITIES

- American Institute of Certified Public Accountants
- Washington Society of Certified Public Accountants
- International Association of Consultants, Valuators & Analysts,
 - President/CEO, 2006 – to present
 - Instructor - *Business Valuation Theory, Valuation of Intangible Assets and Intellectual Property*
 - Principal author and instructor – *Universal Fundamentals and Analysis – Business Valuation*
 - Presenter – IVSC/China Appraisal Society Joint Conference, Kunming, China
 - Member of the Valuation Standards Advisory Committee to the China Appraisal Society (CAS), PRC
 - Presenter – IACVS/ASA/Thai Appraisal Foundation Conference, Bangkok
 - Advisor to the Industrial Technology Research Institute, Ministry of Economic, Taiwan
 - Presenter – Taiwan (ITRI) Valuation Symposium, Taipei
- National Association of Certified Valuation Analysts (USA),
 - Executive Advisory Board (Board of Directors) (2001 - 2003)
 - Fraud Deterrence Board - Chair (2003 - 2007)
 - International Business Valuation Training Team - Chair (2003 - 2006)
 - Valuation Education Board (2000 - 2001)
 - Ethics Oversight Board (1996 - 1997, 2002 - 2003)
 - Outstanding Member Award, May 1997
 - National Advisory Board (1994 - 1996)
 - Standards Committee for CVA Practice (1994 - 1996)
 - Member - National Exam & Grading Team
 - Chair - Divorce Symposium Committee (1998 - 2002)
 - President, Washington State Chapter of NACVA (1996 - 1999)
 - Training Development Team faculty member –
 - *Discounts and Premiums* (1999 -2003)
 - *The Market Approach* (2000 - 2003)
 - Course development and instructor –
 - Using Guideline Companies in Valuations – 8/2001,
 - Valuing Intangible Assets - A Survey – 8/2003,
 - Applying the Market and Guideline Methods in Valuations – 8/2003
- Association of Certified Fraud Examiners
- China Appraisal Society
- Advisor to China Ministry of Finance
- Professor for the Finance School, Central University of Finance and Economics, Beijing, China (2010 -)
- Professor School of Public Finance and Taxation, Capital University of Economics and Business, Beijing, China (2014 -)
- Research Fellow for the Asset Appraisal Institute, Central University of Finance & Economics (2010 -)

OTHER

- Co-author - *The Value of Risk*, 2001, 2002
- Article - *The Daubert Debate, Does Daubert Create New Standards for Business Valuation*
- Contributing author – *Financial Valuation – Applications and Models – 3rd Edition*, April 2011, John Wiley & Sons
- Contributing author – *Best Practices for Business Valuation* (2007, 2019, 2011, 2014), IACVS
- Contributing author – *Best Practices for Valuation of Intangible Assets* (2007, 2009, 2011) - IACVS
- Speaker at NACVA National Conference and other forums for NACVA
- Speaker at IACVS conferences and forums, internationally
- Speaker at the Annual Conference for Association of Certified Fraud Examiners
- Speaker at various small business forums on business organization and strategy

Hanlin Moss Yi, PS
9709 – 3rd Avenue NE, #506
Seattle, WA 98115

Tel (206) 623-3200
Fax (206) 623-3222
Email: bill@hanlinmossyi.com