



# Rizzo Forensics

JB Rizzo, CPA/ABV/CFF, CVA



## **CURRICULUM VITAE OF JB Cohen Rizzo, CPA/ABV/CFF, CVA**

### **PROFESSIONAL EXPERIENCE:**

JB Rizzo, CPA/ABV/CFF, CVA is the founding shareholder of Rizzo Forensics, a boutique forensic accounting firm focused on family law litigation & mediation support, and business valuations. JB has provided forensic CPA services since 1998. JB authored published articles and a book chapter on financial topics relating to California family law. JB has served in the past and currently as the court's neutral expert (California §730 Expert). He has testified in Los Angeles, Orange, and Ventura County Superior Courts, and in depositions for federal matters. He taught continuing professional education classes and a federal tax graduate class at his alma mater, UNLV.

Previously, JB Rizzo's professional career involved providing similar services in the following capacities: partner with a Los Angeles-based CPA firm bearing his name; principal and shareholder with Los Angeles-based CPA firm Zivetz, Schwartz & Saltsman; solo practitioner with a Las Vegas-based practice; senior manager with Los Angeles-based CPA firm Hargrave & Hargrave; senior accountant in the business fraud & investigations group (Los Angeles) and accountant in the tax group (Las Vegas) of the former world-wide CPA firm Arthur Andersen.

### **PROFESSIONAL QUALIFICATIONS AND CERTIFICATIONS:**

Certified Public Accountant (CPA) – State of California Board of Accountancy (2000)

Certified Public Accountant (CPA) – State of Nevada Board of Accountancy (2000)

Certified Valuation Analyst (CVA) – National Association of Certified Valuators and Analysts (2004)

Accredited in Business Valuation (ABV) – American Institute of Certified Public Accountants (2007)

Certified in Financial Forensics (CFF) – American Institute of Certified Public Accountants (2008)

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## **EDUCATION:**

University of Nevada, Las Vegas (“UNLV”); Bachelor of Science in Business Administration, Accounting Major, December 1996; as well as graduate-level courses in accounting, economics, and business management.

Eighty hours of continuing professional education courses each two-year period relating to family law, business valuations, and practicing public accounting.

## **PROFESSIONAL AFFILIATIONS:**

Member at Large, California Society of CPAs’ Litigation Steering Committee

Member, California Society of CPAs’ Forensic Services Section,

Vice Chairperson of its Family Law Section

Board Member and Treasurer of Harriet Buhai Center for Family Law

Board Member, ACFLS Charitable Foundation Inc

Member, Nevada Society of CPAs

Member, American Institute of Certified Public Accountants

Member, National Association of Certified Valuation Analysts

## **PROFESSIONAL PUBLICATIONS AND SPEAKING:**

Speaker, California Society of CPA’s Forensic Services Section (Family Law), *Income Available for Support from Straightforward “Fastball” Fact Patterns to “Change-ups” Challenging Fact Patterns*. February 2025.

Speaker, California Society of CPA’s Forensic Services Section (Business Valuation), *Joint Litigation Matters and Business Valuation Horror Stories, Lessons, Trends, and Why some are Phasing Out Joint Cases in 2025*. February 2025.

Speaker, Beverly Hills Bar Association Family Law Section, “Nuts and Bolts” series, *Basics of Family Law Forensic Accounting*, July 2021.

Speaker, Beverly Hills Bar Association Family Law Symposium, Litigating Financial Issues During Covid 19 and Beyond, *Covid Considerations in Resolving Support Issues – Beware Using Permanent Solutions for Temporary Problems*, November 2020.

Speaker, The Southern California Family Law American Inns of Court, *Legal Profession Meets Covid 19 – Dealing with Tax & Financial Issues in the Time of Covid-19*, November 2020.

Speaker, California Society of CPAs’ Joint Forensic Sections’ Meeting, *Case Study – How to Value Small Companies*, May 2019.

Speaker, California Society of CPAs’ Family Law Section Meeting, *Review of Court Appointments as a §730 Expert, Joint Engagements Roles and Group Discussion Regarding the Trickier Aspects of Serving as a Neutral Expert*, February 2019.

Author, “What Makes a Family Law Forensic Accountant Credible?” *Association of Certified Family Law Specialists Winter 2015 Newsletter*.

Author, "Discovering 'Hidden' Income Using Individual Tax Returns" *Family Lawyer Magazine, Special Edition*, Winter 2014.

Author, "Dissolution of Goodwill" *Los Angeles Lawyer*, Los Angeles County Bar Association, September 2013.

Author, "Court or Neutral Expert," Chapter 20 of *Family Law Services Handbook: The Role of the Financial Expert*, John Wiley & Sons, Inc., Hoboken, NJ 2011.

Speaker, California Society of CPAs' 2009 Family Law Conference, *730 Appointments*, October 2009.

Speaker, California Society of CPAs' Family Law Section meeting, *Calculation Reports under SSVS 1*, November 2009.

Mock trial expert, Testimony given at the American Bar Association's Section of Family Law Trial Advocacy Institute, as both sides' business valuation expert three days annually each May 2009 and 2010.

Instructor and co-author, *Business Valuation Overview*, an eight-hour course provided by the California Society of Certified Public Accountants' California CPA Education Foundation 2007 and 2008.

#### **TESTIMONY EXPERIENCE:**

*In re Marriage of Abourmad, Case No. 24STFL05512* – Testimony given via video link in Los Angeles County Superior Court as forensic accounting expert for Husband. Family law topic was income available for support. March 2025.

*In re Marriage of Sterndahl, Case No. 23STFL10048* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for Husband. Family law topic was income available for support after sale of business. February 2025.

*In re Marriage of Vallecillos, Case No. 24STFL01067* – Testimony given via video link in Los Angeles County Superior Court as forensic accounting expert for Wife. Family law topic was income available for support. November 2024.

*In re Marriage of Khawam, Case No. 19WHFL00148* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for the Court. Family law topic was business valuations of "businesses" or "jobs." August 2024.

*In re Marriage of Wolfe* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for Wife. Family law topic was tracing of separate property. July 2024.

*In re Marriage of Felson* – Testimony given in a private trial before the Honorable Thomas

Trent Lewis of Signature Resolution. Family law topic was rebuttal of opposing expert's income available for support, specifically depreciation, capital expenditures, and loan principal reduction. June 2024.

*In re Marriage of Ikeda, Case No. BD641317* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for the Court. Family law topic was income available for support of business owner supplying military parts to Japanese government. May 2024.

*In re Marriage of Khawam, Case No. 19WHFL00148* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for the Court. Family law topic was business valuations. May 2024.

*In re Marriage of Cullen, Case No. 21STFL14506* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for Wife. Family law topic was income available for support analysis of insurance agency and multiple other entities, and an example DissoMaster support calculation. April 2024.

*In re Marriage of Khalili & Botbol, Case No. 20STFL05054* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for the Court. Family law topic was a business valuation of three pre-schools. March 2024.

*In re Marriage of Felton, Case No. 22STFL02587* – Testimony given via video link in Los Angeles County Superior Court as forensic accounting expert for the Court. Family law topic was the documents and fees needed for an income available for support analysis of twenty-four rental properties held by eight separate entities and individually. January 2024.

*In re Marriage of Holmes, Case No. 18STFL02972* – Testimony given via telephone in Los Angeles County Superior Court as forensic accounting expert for Husband. Family law topic was community vs separate property of a real estate family limited partnership. July 2023.

*In re Marriage of Delgado, Case No. 22STFL09473* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for Wife. The family law topic was income available for support and estimated future expert fees. April 2023.

*In re Marriage of Gallo, Case No. 21STFL14397* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for Wife. The family law topic was income available for support and estimated future expert fees. March 2023.

*In re Marriage of Halperin, Case No. 18CHFL01778* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for Wife. Family law topic was imputation of income available for support using reasonable rate of return and *Watts* claim. February 2023.

*In re Marriage of Price, Case No. 20PDFL00169* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for Husband. Family law topic was small

business valuation. December 2022.

*In re Marriage of Niemann, Case No. 18STFL10951* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for Wife. Family law topic was income available for support, calculation of child and spousal support and arrearages, and use of variable support percentage on bonus income. December 2022.

*Scott Seideman and Sioux Ltd. v RBL, LLC, Lexxiom, Inc., Robert, Leo, and Brian Lemelin, Case No. CIVDS 1601903* – Testimony given via Zoom deposition as forensic accounting expert for Scott Seideman. Civil litigation topic was irregular use of funds by a real estate holding company revealed by analysis of and accounting for the entity's bank account. July 2022.

*In re Marriage of Munoz, Case No. BD648893* – Testimony given via Microsoft Teams video in Los Angeles County Superior Court at trial as forensic accounting expert for Husband. Family law topic was a post-separation accounting and rebutting various reimbursement claims asserted by Wife. October 2021.

*In re Marriage of Feingold, Case No. BD645713* – Testimony given via Microsoft Teams video in Los Angeles County Superior Court at trial as forensic accounting expert for Husband. Family law topic was a Moore/Marsden calculation regarding the separate property marital residence. October 2021.

*In re Marriage of Love and Hillman, Case No. 19STFL01182* – Testimony given via Zoom deposition as forensic accounting expert for Wife. The family law topic was income available for support and suspect "loans" claimed by Husband from his various Trusts. October 2021.

*Lister, Phillipa vs. Krupin, Michael, Case No. 18STPT01507* – Testimony given via LA Court Connect in Los Angeles County Superior Court at hearing as forensic accounting expert for Mother. Family law topic was documents necessary in this case to examine to determine income available for support. May 2021.

*In re Marriage of Love and Hillman, Case No. 19STFL01182* – Testimony given via LA Court Connect in Los Angeles County Superior Court at trial as forensic accounting expert for Wife. Family law topic was estimating Husband's interests in various Trusts and his related net worth as of two dates. December 2020.

*In re Marriage of Madmony, Case No. BD615867* – Testimony given via LA Court Connect over 3 days in Los Angeles County Superior Court at trial as the Court's Neutral §730 forensic accounting expert. Family law matter topic was adequate tracing of separate property and/or community property of an investment account. October 2020.

*In re Marriage of Wang, Case No. 17CHFL00567* – Testimony given in Los Angeles County Superior Court at trial as forensic accounting expert for Husband. The topic of the family law matter was Van Camp apportionment of a separate property business, income available for support over multiple years with a complex underlying accounting system, reimbursements, and tracing of \$2640 reimbursement claim. March 2020.

*In re Marriage of Gilberg, Case No. 17STFL06620* – Testimony given in Los Angeles County Superior Court at trial as forensic accounting expert for Husband. Family law matter topic was reasonable rate of return to apply when imputing income available for support to a spouse. January 2020.

*In re Marriage of McCarden and Johnson, Case No. SD 034 570* – Testimony given in Los Angeles County Superior Court at trial as forensic accounting expert for Husband. Family law matter topic was tracing of \$2640 reimbursement claims for down payments on real estate property to separate property source(s). September 2019.

*In re Marriage of McCarden and Johnson, Case No. SD 034 570* – Testimony given in deposition as forensic accounting expert for Husband. Family law matter topic was tracing of \$2640 reimbursement claims for down payments on real estate property to separate property source(s). July 2019.

*In re Marriage of Sukiasyan and Atshemyan, Case No. BD 619 259* – Testimony given in Los Angeles County Superior Court as forensic accounting expert for Husband. Family law matter topics included income available for support, tracking sale proceeds of a dental practice, and valuation of a dental practice. May 2019.

*In re Marriage of Fuller, Case No. BD 630 455* – Testimony given over two and ½ days of deposition as forensic accounting expert for Husband. Family law matter topics included Van Camp analysis, tracing separate property, income available for support from auto dealership, marital standard of living, and rebuttal of opposing accountant's reports. January/February 2019.

*In re Marriage of Briest, Case No. BD 545 947* – Testimony given over 2 days of in Los Angeles County Superior Court as forensic accounting expert for Husband. Family law matter topics included post-judgment modification of spousal support, income available for support from jewelry business, estimate of Wife's current need for spousal support, and rebuttal of opposing accountant's report. February 2019.

*Cathay Bank vs. Kenco Fashion, Inc., etc. et al., Case No. KC 068 535* – Testimony given to jury in Los Angeles Superior Court trial as forensic accounting expert for Cathay Bank. Topics included businesses' values listed on property declarations and calculation of economic damages via totaling corporate checks for non-corporate purposes in connection with unpaid line of credit issued to a business. April 2018.

*Cathay Bank vs. Kenco Fashion, Inc., etc. et al., Case No. KC 068 535* – Testimony given in deposition as forensic accounting expert for Cathay Bank. Topics included businesses' values listed on property declarations and timing of financial events in connection with unpaid line of credit issued to a business. February 2018.

*In re Marriage of Villa, Case No. 13 D 011304* – Testimony given in Orange County Superior Court as a forensic accounting expert for John Villa. The topic was marital standard of living analysis based on income. October 2017.

*In re Marriage of Painter, Case No. BD 310 260* – Testimony given in Los Angeles Superior

Court as a forensic accounting expert for Susan Painter. The topic was income available for spousal support of a lawyer losing a major client in a post-judgement modification of support request. June 2017.

*Maria D. Ventura Addario vs. John Kevin Cullen, Case No. BL 070 527* - Testimony given in Los Angeles Superior Court as a forensic accounting expert for Mother. The topic was income available for child support of a successful business owner with multiple real estate and investment entities under his control. May 2017.

*Ryan Smith and James “Jay” Grybowski vs. HP, Inc., Case No. 2:15-CV-00484-GMN-VCF* – Testimony given in videotaped deposition as forensic accounting expert calculating economic damages for Plaintiffs. The topic was extraordinarily complex incentive earnings calculation to determine lost earnings due to Plaintiff based on disputed sales to large corporate customers. October 2016.

*In re Marriage of Perlmutter, Case No. BD 620 054* – Testimony given in Los Angeles Superior Court as a forensic accounting expert for Wife. Topics were income available for support of an internal medicine and infectious disease doctor and the business valuation of his medical practice. June 2016.

*In re Marriage of Acuna, Case No. BD 599 755* – Testimony given in Los Angeles Superior Court as a forensic accounting expert for Wife. The topic was income available for support of a self-employed real estate agent with limited documents available. May 2016.

*Valerie Hirata, Whitnie Taylor, and Angela Jones vs. Southern Nevada Health District, et. al, Case No. 2:13-CV-2302-LDG-VCF* – Testimony given in deposition as forensic accounting expert calculating economic damages for Plaintiffs. Topics included calculations of the loss of past and future earnings of public employees, as well as calculation of lost Public Employee Retirement System benefits. March 2016.

*In re Marriage of Left, Case No. BD 436 243* – Testimony given in Los Angeles Superior Court as a forensic accounting expert for Wife. The topic was a rebuttal to Husband’s expert calculations of the parties’ spending attributable to the children and its relationship to the “reasonable needs” of children of wealthy father. Father is a “high earner,” and his earnings varied but averaged approximately \$850,000 per month. July 2015.

*Harry Roussos and Christine Roussos v. Theodosios Roussos and Paula Roussos, et al, ARC Case No. 78M3802A* – Testimony given in deposition as forensic accounting expert for Petitioner. Civil arbitration matter topics involved answering relevant financial questions from available accounting and financial records available. Cross-allegations included converting rents from jointly owned multi-family residential rental buildings to personal or other uses over many years. March 2015.

*In re Marriage of Nassar, Case No. BD 555 413* – Testimony given in Los Angeles County Superior Court as a forensic accounting expert for Wife. Family law topic was business valuation and income available for support from a cash-intensive party-supply store with poor business records. October 2014.

*In re Marriage of Kizhner and Kuniansky, Case No. SD031611* – Testimony given in Los Angeles County Superior Court as a forensic accounting expert for Husband. Topic was income available for support from business (art dealer) in the absence of current tax returns. March 2014.

*In re Marriage of Dietz* – Testimony given in Ventura County Superior Court as a forensic accounting expert for Wife. The topic was an analysis of child support due to a given formula contained in the parties' previous stipulation and order. March 2012.

*In re Marriage of Hong* – Testimony given in Los Angeles County Superior Court as the Court's §730 Expert. Topic was income available for support from Husband's small medical practice amid an allegation of unreported cash income. December 2011.

Current as of March 31, 2025.