

**Avant Advisory Group supports businesses and investors  
when the numbers just don't add up.**

## → FORENSICS, FRAUD, INVESTIGATIVE, AND DISPUTE RESOLUTION SERVICES

Whether cash balances do not match reported profitability, expenses misalign, or inventory, receivables, or reported sales appear manipulated, Avant Advisory Group's expert forensic accountants, fraud examiners, and investigators provide impartial and valuable insights to guide decision makers. We effectively and cost-efficiently perform forensic analyses and corporate investigations to retrace activities and identify potential missteps. In the face of economic challenges and the pressures to meet financial targets, Avant's unbiased perspective provides our clients with the certainty and quality that mark Avant Advisory Group as a trustworthy guide through cloudy or complicated situations.

## → WHO WE ARE

Avant synthesizes the objectivity, credibility, industry knowledge, and depth of experience needed to perform exceptional investigations and help navigate financial disputes. In conjunction with our breadth of practice and commitment to excellence, Avant's team of professionals offer the highest credentials and specialty certifications: Certified Fraud Examiners, CPAs with specialized credentialing in financial forensics, Forensic CPAs, Certified Fraud Specialists, Chartered Global Management Accountants, Certified Board Advisors, PhDs, SOX-defined "financial experts," court-recognized experts, and licensed private investigators as well as former C-suite executives, Big Four CPA auditors, and members of boards of directors. Our reputation for integrity, competence, and thoroughness complement these credentials and underscore the Avant-Edge™ that differentiates Avant Advisory Group from other forensic, financial and investigative firms.

## → AREAS OF SPECIALIZATION

From the courtroom to the boardroom, Avant's experts shine in their respective fields. We deliver unmatched credentials, skills, and experience in fraud examinations, auditing, dispute consulting, forensic accounting, financial reporting, M&A due diligence, and expert witness testimony. Whether we are analyzing complex business transactions, reconstructing lost accounting trails, or uncovering hidden facts, our team reassembles the pieces of the puzzle to present the full picture.

***A fortune gained by deceit is a fleeting vapor  
and a deadly snare. (Pr 21:6)***

**Topical  
Expertise**

**Professional  
Services**

- Post-acquisition transaction review and dispute analysis
- Board and audit committee whistle-blower and conflict-of-interest investigations
- Assistance with deposition of key witnesses and opposing experts
- Investigation and documentation of case facts
- Response to complaints, interrogatories, and document requests
- Preparation and delivery of expert reports and testimony
- Financial statement misrepresentations
- Misappropriation of assets
- Fraudulent financial reporting and restatements
- Management fraud and embezzlements
- SEC investigations
- Violations of accounting principles



## → TEAM LEADER BIO AND QUALIFICATIONS

**James F. Davidson, CPA, CFF, CFE, CM&AA, CGMA, CIRA, CTP, CBA**

Jim has more than thirty years of experience in forensic accounting, fraud investigations, auditing, M&A transactions, CFO and executive management, corporate governance, financial restructuring, and operational turnarounds. He has led hundreds of due diligence assignments to assess quality of earnings, carve-out reporting, and post-acquisition integration in both high-growth and financially distressed companies, including those in bankruptcy and those undergoing Article 9 transactions. He has performed corporate investigations involving post-acquisition disputes in transactions totaling nearly \$100 million and has provided expert witness testimony for cases involving large private equity firms, hedge funds, and companies with multi-billion dollar revenues.

To complement his experience, Jim is a licensed CPA with a financial forensics specialization credential as well as a Certified Fraud Examiner. He is also a Certified Merger & Acquisitions Advisor, Certified M&A Professional, Certified Insolvency and Restructuring Advisor, Certified Turnaround Professional, Certified Board Advisor, and Certified Corporate Director. Jim was president and remains on the board of directors of the Los Angeles Chapter of the Association of Certified Fraud Examiners and is a

board member of the Orange County Forensic Expert Witness Association. These qualifications uniquely place Jim at the nexus of technical and practical capabilities.

After ten years at Big Four firm PricewaterhouseCoopers—with tenures in both the Transaction Advisory and Distressed and Special Situations Practices—Jim spent another ten years on several boards of directors and in various financial and executive positions, including serving as President and CEO, Chief Restructuring Officer, COO, CFO, Chief Accounting Officer, and Corporate Controller. He has since worked on behalf of boards and audit committees, private equity firms, corporate acquirers and sellers, and traditional and alternative lenders. A sample of his clients includes:

Five Crowns Capital, Falcon Investment Advisors, Ramex Private Equity, StoneCreek Capital, Balmoral, Crystal Financial, Marwit, Jupiter Holdings, Victory Park, Levine Leichtman Capital Partners, Industrial Growth Partners, Z Capital, TSG Consumer Partners, TA Associates, Aurora Resurgence, Peninsula Pacific, Prudential Capital, Tennenbaum, Spanos Barber Jesse & Co., Altos Energy Partners, Meridian General, 3S Capital, Validity Holdings, Vantage Investments, 21st Century, Salem Halifax, GE Capital, Wells Fargo, PNC, Opus Bank, Pacific Mercantile, EuroChem, Bobcat North America, MonaVie, Neways, Modere, RMG Networks, HCI, Verrex, MRV Communications, Akerman, Venable, Cahill Gordon & Reindel, Musick Peeler, Hueston Hennigan, and Foley & Lardner.

## → ADDITIONAL CORE CAPABILITIES

Our clients turn to us to solve business challenges during times of transition and to uncover hidden value that yields opportunities. By blending financial and operational experience with interdisciplinary expertise, we broaden the lens and identify openings for greater value creation.

Beyond forensic, fraud, investigative, and dispute resolution services, Avant Advisory Group provides exceptional expertise in:

- Mergers, acquisitions, and capital transactions
- CFO services and interim C-Suite management
- Operational turnarounds and financial restructuring
- Performance Improvement

We support preeminent private equity firms, lenders, and companies in a variety of industries, including:

- Manufacturing, assembly, and industrial
- Technology, media, and telecom
- Consumer products and services
- Food processing, packaging, restaurants, retail
- Real estate, construction, and infrastructure
- Healthcare services, products, and medical technology

## → FORENSICS, FRAUD, INVESTIGATIVE, AND DISPUTE RESOLUTION SPECIALISTS

*James A. Hughes, CPA, CFE*

<https://www.avantadvisory.com/about-us/our-team/member/james-hughes-cpa/>

*Robert E. Bates, CPA, CFE*

<https://www.avantadvisory.com/about-us/our-team/member/robert-e-bates/>

*Patricia R. Aubort, CPA, CVA, CFE*

<https://www.avantadvisory.com/about-us/our-team/member/robert-e-bates/>

*John M. Sboto, CPA, CFF, CFE*

<https://www.avantadvisory.com/about-us/our-team/member/john-m-sboto-cpacff/>

**James F. Davidson** CPA, CFF, CFE, CGMA, CIRA, CTP, CBA, CM&AA

✉ [JDavidson@AvantAdvisory.com](mailto:JDavidson@AvantAdvisory.com)

☎ 949-417-5708

🌐 [www.avantadvisory.com](http://www.avantadvisory.com)