



**Lorna A. Mouton Riff, CPA, CFF**  
CBIZ Forensic Consulting Group, **Lead Managing Director**,  
Los Angeles California

**EXPERIENCE:**

Ms. Mouton Riff is the Lead Managing Director of Forensic and Financial Services in the Los Angeles office. Since 1985, she has specialized in forensic accounting in family law matters. Ms. Mouton Riff has performed analyses in hundreds of engagements for high-net worth family law matters, including complex tracings, lifestyle analyses, analyses and apportionment of deferred compensation, stock and retirement benefits, substantiation of misappropriation of funds and hidden assets, analyses and allocation of separate and community interests of income of writers, directors, producers and others in the entertainment field, and analyses of the division of the community estate for settlement and for trial, determination of marital standard of living and reasonable needs. For twenty years, from April 1996 until June 2016, she was the uniquely situated in-house forensic accountant at the law firm of Jaffe and Clemens, whose practice was limited to family law matters for high-net worth individuals. In July 2016 she joined CBIZ MHM LLC as director of financial and forensic services in their Los Angeles office.

Ms. Riff has been designated as an expert, testified in the Los Angeles Superior Court and has been designated as the court's 730 expert on family law matters. She has served as a volunteer forensic accountant for the Los Angeles Superior Court's Daily Settlement Officer and LACBA's VSO program.

**CREDENTIALS:**

- Certified Public Accountant (CPA License 69842)
- Certified in Financial Forensics (CFF Certificate No. 1588)

**EDUCATION:**

- UCLA School of Management Extension, Award in Accounting 1990
- Ongoing continuing education through CalCPA, AICPA, Beverly Hills Bar Association, Southern California AAML, Los Angeles County Bar Association, ACFLS of California
- Completion of 40-hour mediation training through Center for Understanding in Conflict November 2018

**PROFESSIONAL**

**ASSOCIATIONS:**

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- Association of Certified Fraud Examiners – Associate member
- CalCPA Forensic Services Section, Steering Committee
- Member CalCPA Forensic Services Section Sub-Committees: Family Law and Business Valuation Section
- CalCPA Forensic Services Section, Family Law Section
- Bar liaison 1997-2002; Secretary 2003-2016; Treasurer 2016-2018; Vice Chair 2018 – May 2020; Chair May 2020 to present

**SPEAKING, TEACHING, AND PUBLICATIONS:**

- Speaker - 1997 Los Angeles County Bar Association, Family Law Symposium Tax Issues in Family Law
- Contributor - Flowchart to Determine Deductible Support, published March 1999 by the Family Law Section of the Litigation Sections of the California Society of CPAs
- Contributor - Innocent Spouse Relief Flowchart, published April 2000 by the Family Law Section of the Litigation Sections of the California Society of CPAs
- Workshop for Family Lawyers - The Quick Reference Guide for Reading Financial Statements, March 2000<sup>1</sup> [Updated materials and presentation January 2008]
- Workshop for Family Lawyers - Tax Returns, Where's the Money?, March 2000<sup>1</sup> [Updated materials and presentation January 2008]
- Workshop for Family Lawyers - What Line? What Amount? Demystifying Dissomaster™ Data Entry, May 2000<sup>1</sup>
- Workshop for Family Lawyers - Snippets of Accounting Odds & Ends (Tax Case Updates, Technology, Financial Statements), June 2000<sup>1</sup>
- Speaker - Family Law Conference 2001, Alternative Minimum Tax and Family Law - How to Avoid the Traps and Unintended Consequences, November 2001
- Speaker - Document Gathering, Production and Management for Litigation Paralegals in California, Institute for Paralegal Education, February 2002
- Speaker - Marital Property and Support Issues, California CPA Society, Channel Counties Chapter, September 2002
- Co-author of published article - The Tax Traps of Alimony@, The Family Advocate, journal of the ABA Family Law Section, Vol. 25, No. 4, Spring 2003 issue
- Speaker - Tracing & Co-mingling: Marital Stew, Documents for tracing issues: Do you really need that?, The American Bar Association, Family Law Section, Winter Conference, Seattle, WA, October, 2003
- Speaker - International and US-Based Asset Search Investigations, California Education Foundation, 2005 Family Law Conference, Los Angeles and San Francisco, CA, November 2005
- Speaker - Focus on Financial Issues: Part 1 Understanding Tax Returns and Financial Statements & Utilizing Them to Prepare Requests for Orders, Financial Disclosures and Discovery, Beverly Hills Bar Association, Family Law Section, July 2017
- Speaker – Focus on Financial Issues: Part 2 DissoMaster Update, Beverly Hills Bar Association, Family Law Section, August 2017
- Speaker – Cash Flow: Where Do You Find the Money?, Los Angeles County Bar Association 50<sup>th</sup> Annual Family Law Symposium, May 5, 2018
- Author of published article – Marriage of Macilwaine: A Waterfall Decision of at Least Two Tiers, The Witness Chair, newsletter of the California Society of CPAs Forensic Services Section, Spring 2019 issue
- Speaker – Post-Judgment Employee Stock Benefits Issues, Continuing Education of the Bar webinar, March 14, 2019
- Guest Lecturer – Community Property and Cases from the Financial Expert, USC Gould School of Law, November 1, 2021
- Speaker – Post-COVID Financial Issues Panel, Beverly Hills Bar Association Family Law Symposium, November 6, 2021
- Guest Lecturer – Family Law Forensics, CSU Riverside Forensic Accounting, Masters in Accounting Program, March 1, 2022

<sup>1</sup>(Approved for legal specialization credit in Family Law by the State Bar of California)