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STEVEN D. HOVLAND, CPA

Certified Forensic Accountant

EDUCATION

Bachelor of Science in Accounting - Public Accounting, Colorado Mesa University

PROFESSIONAL EXPERIENCE

Steve began his career in public accounting in June 1999, being elected to a full principal with a local accounting firm in June 2014. Steve left public accounting in June 2019 after 20 years in the industry. During his time at the firm, he served in various roles, the most recent being the Director of Audit and Assurance for a 100-person public accounting firm. Steve performed various services to a wide variety of clients in several industries, including CIRAs, government, employee benefit plans, construction, not for profit, banking, healthcare, manufacturing, and retail. His specialties include forensic accounting investigations, strengthening internal controls, fraud prevention, detection, financial audits with related management recommendations, general business consulting, projections, forecasts, budgeting, cost savings, efficiency improvements and cash burn projections.

SPECIALTIES INCLUDE

- Financial audits with related management recommendations for cost savings, efficient improvements, and strengthening internal controls
- Fraud preventions, detection, and investigations
- Forensic accounting and investigations
- Lost profits
- Embezzlement investigations
- Economic damages
- Litigation consultation
- Business disputes and shareholder disputes
- Data analytics

PROFESSIONAL AFFILIATIONS AND CERTIFICATIONS

- Certified Public Accountant – State of Colorado
- Certified Forensic Accountant (CRFAC)
- American Institute of Certified Public Accountants (AICPA)
- Colorado Society of Certified Public Accountants
- Member of American Board of Forensic Accounting
- Member Forensic Expert Witness Association

PUBLICATIONS

"With internal controls, ignorance dangerous"

The Grand Junction Business Times, July 26, 2011

"Diligence offers protection from mortgage fraud"

The Grand Junction Business Times, August 13, 2013

"CFO help to ensure there are no financial surprises"

The Grand Junction Business Times, August 24, 2017

"Why Clients Need to Pay Special Attention to Checks Made out to Cash"

Accountingweb.com, August 12, 2020

Fox News, Fox Report with Jon Scott, Air date February 23, 2025

Interview regarding forensic accounting.

EXPERT WITNESS AND LITIGATION SUPPORT

- Civil Case – Judge Christopher Rhamey
Case Number 2024CV30861
Joseph Broussard v. CLK Assets
Testimony provided on December 8, 2025
Testified on distributions from GSTI
- Arbitration - Arbitrator Marsha Piccone
Case Number 01-25-0001-2103
Jon Hernandez v. Brandon Buckley and Lean Consulting
Testimony provided November 12, 2025
Testified on distributions from Lean Consulting
- Civil Case – Judge Arthur Hernandez
Case Number 2023CV31234
Choice Electric Corporation v. Choice Electric LLC
Testimony provided November 12, 2024
Testified on asset purchase agreement and construction contract schedule
- Civil Case – Judge Don Toussaint
Case Number 2021CV32213
Party Time Rental, Inc v. BREIT Industrial Canyon CO1M01, LLC
Testimony provided June 10, 2024
Testified on forensic review of CAM expenses charged.

- Deposition Testimony
Case Number 2022-14587
Stride, Inc. v. Future of School, Inc.
Deposition provided on December 14, 2023
Deposition and report on pledge accounting.

- Civil Case – Judge Anne K. Norrdin
Case Number 18CV1
Sharon D. Bolton, Texora Land & Cattle Company, Texora Corporation, and Rick Beougher v. Shawn Bolton, Bolton Livestock, LLC and Bolton Construction.
Testimony provided September 27, 2022
Testified on partnership vs division

- Civil Case – Judge Terry Ruckreigle
Case Number 2005PR308
In the Matter of the Estate of Norva A. Gunderson, Deceased.
Testimony provided August 29, 2022
Testified on accounting for the Estate

- Deposition Testimony
Case Number 2005PR308
In the Matter of the Estate of Norva A. Gunderson, Deceased
Deposition provided June 7, 2022
Deposition and report on review of estate accounting

- Civil Case – Judge Gretchen B. Larson
Case Number 2019CV30328
A Pawn Shop, LLC and James Vaugh Wilcox v. Belinda Wilcox and Wilcox Auto
Testimony provided October 1, 2020
Testified on consignment accounting and economic damages.

- Deposition Testimony
Case Number 2019CV30328
A Pawn Shop, LLC and James Vaugh Wilcox v. Belinda Wilcox and Wilcox Auto
Deposition provided September 11, 2020
Deposition and report on consignment accounting, economic damages, and rebuttal of expert

- Dispute Resolution – Arbitrator Gene D. Dackonish
DRS Attribution No. 2065
Kaper v. Ashman
Testimony provided June 2, 2016.
Report on liquidation basis of accounting dated May 16, 2016

- Criminal Case – Judge Denise Lynch

Case number 17CR310

The People v. Charla Farris

Expert Testimony provide in court on November 6, 2019

Testimony on accounting, auditing, and forensic accounting procedures and methodology.