



Spotlight Accounting

Aaron R. Burgoyne, MAcc, CPA, CFE



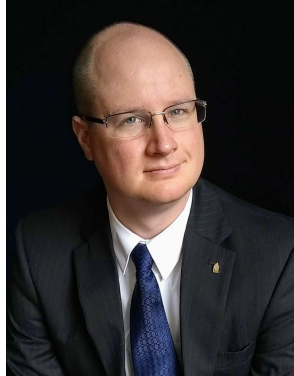
SpotlightCPA.com



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(385) 399-0628



Aaron R. Burgoyne
Principal

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Spotlight Accounting is based in the greater Salt Lake City, UT area, and we work with clients nationwide.

“Over the past several years I have used Aaron as a consultant to help me with my investigative accounting business. He has always been very knowledgeable, thorough, and responsible on our projects. He takes ownership of the work he is doing and ... handles himself in a professional manner.”

-Scott D. Hampton

Aaron R. Burgoyne is the founder of Spotlight Accounting LLC, a forensic accounting firm. Mr. Burgoyne is a Certified Public Accountant (CPA) licensed in Utah and a Certified Fraud Examiner (CFE) with the Association of Certified Fraud Examiners (ACFE). He maintains membership with the American Institute of Certified Public Accountants (AICPA) and is actively involved with the Utah Chapter of the ACFE. Mr. Burgoyne regularly attends classes and conferences to stay up to date on the latest developments in the accounting and anti-fraud industries.

Mr. Burgoyne began his forensic accounting career in 2013 at Klein & Associates. He assisted an SEC-appointed receiver in the forensic reconstruction of financial transactions for a group of companies accused of running a Ponzi scheme. Mr. Burgoyne was tasked to follow money transactions among 30+ related entities. The magnitude of the scheme exceeded \$100 million.

Prior to starting his independent practice, Mr. Burgoyne worked for several years as a forensic accountant at Hampton IP & Economic Consultants in Salt Lake City, UT, where he worked on dozens of cases in both state and federal courts. He also worked in the special projects division at the Office of the State Auditor in Utah, where he investigated allegations of fraud, waste, and abuse of public resources. Mr. Burgoyne has consulted with Hampton IP & Economic Consultants and Gibraltar Business Valuations performing financial analyses as an independent contractor.

In addition to his work at Spotlight Accounting, Mr. Burgoyne is also an investigative accountant at the State of Utah Division of Securities, where he performs forensic accounting analyses relating to Ponzi schemes and other types of investment fraud. He also teaches a graduate-level course on fraud examination and forensic accounting at Utah Valley University as an adjunct instructor.



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EXPERT WITNESS SERVICES

Mr. Burgoyne has experience testifying in trial. He is able to navigate the pitfalls and challenges of trial testimony and provide clear, persuasive opinions to the jury. He views his interactions with the jury to be more than just providing information: he seeks to educate and enlighten jurors, helping them feel comfortable with the information that is being provided. Mr. Burgoyne also provides expertise through written expert reports and deposition testimony.

LITIGATION SUPPORT

Having worked with attorneys from all across the country, Mr. Burgoyne is familiar with the details that resonate well with juries and judges. In addition to performing financial analyses, Mr. Burgoyne also assists attorneys in preparing to depose or cross-examine opposing accounting experts. Mr. Burgoyne's analytical experience can also help you and your client determine whether settlement is a better option than trial and how much a fair settlement award should be.

INTELLECTUAL PROPERTY DAMAGES

Mr. Burgoyne is well experienced in providing economic damage analyses in lawsuits involving intellectual property infringement. He has assisted in the creation of Rule 26 expert reports, declarations, and other damages-related analyses for litigation involving alleged copyright and trademark infringement, false advertising, breach of contract, and misappropriation of trade secrets.

FRAUD EXAMINATION

Key elements of fraud are deception and concealment. As an investigative accountant, Mr. Burgoyne evaluates evidence with a healthy amount of professional skepticism. He is up to date on the common schemes used by perpetrators in committing fraud, embezzlement, and other similar offenses. Mr. Burgoyne can help you identify additional fraud risks that you may have not already considered.

CORPORATE INVESTIGATIONS

Mr. Burgoyne is trained in investigative interviewing. Combined with his familiarity with business processes and documentation, Mr. Burgoyne can be a valuable asset to attorneys involved with employment law and human resource managers who need to procure evidence to resolve an internal matter. Mr. Burgoyne can assist in these investigations in a discreet manner.



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PROFESSIONAL BACKGROUND

Spotlight Accounting	Forensic Accountant	2018 – Present
Utah Valley University	Adjunct Instructor	2023 – Present
State of Utah – Division of Securities	Investigative Accountant	2021 – Present
State of Utah – State Auditor’s Office	Special Projects Auditor	2017 – 2018
Hampton IP & Economic Consultants	Forensic Accountant	2014 – 2017
Klein & Associates	Forensic Accounting Intern	2013

EDUCATIONAL BACKGROUND

University of Utah – David Eccles School of Business
Master of Accounting, emphasis in Financial Audit

Utah State University – Jon M. Huntsman School of Business
Bachelor of Arts in Accounting, minors in Economics and German

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
Association of Certified Fraud Examiners

PUBLICATIONS AND PRESENTATIONS

- “Forensic and Investigative Accounting Training,” Utah Department of Commerce, Nov.10, 2022
- “Tracing Funds in Fraud Examinations,” Utah Valley University, Apr. 21, 2022
- “Tracing Funds in Fraud Examinations,” IIA Salt Lake City Chapter, May 12, 2021
- “Apportionment for Copyright Infringement Damages,” Hampton IP website, Oct. 9, 2015



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Litigation-Related Work

PARTIES	NATURE	INDUSTRY
State of Utah v. Chris Boyer Anderson and Michael Chacon – Case Nos. 161909889 and 161909890	Securities Fraud	Sports Venues
	<i>Trial testimony provided on 2/15/2023 in the Third District Court, Salt Lake Department in and for the county of Salt Lake, State of Utah</i>	
Utah Division of Securities v. Cameron Hayes Cox, Adam Paul Cox, and Blocktrics, Inc.	Securities Fraud	Cryptocurrency
L. B. Young v. G. S. Young	Divorce	Divorce
Utah Division of Securities v. American Funds Investments LLC and Diana Luyo-Rodriguez	Securities Fraud	Real Estate
Utah Division of Securities v. Cleobrothers & Co., Inc. and Innocent Nweze	Securities Fraud	Pharmaceuticals
Utah Division of Securities v. Premier Sporting Events LLC and Kinnon Doc Sandlin	Securities Fraud	Sports
	Evidentiary Hearing	Securities
State of Utah v. Jonathon R Watts – Case No. 091910085	<i>Virtual hearing testimony provided on 8/16/2021 in the District Court of Utah, 3rd Judicial District, Salt Lake County</i>	
Adobe, Inc. v. NA Tech Direct Inc. f/k/a Tigerdirect, Inc., et al.	Copyright Infringement, Trademark Infringement	Computer Software
Natural Polymer International Corporation, et al. v. Jie Zhu, et al.	Breach of Contract, Trade Secrets Misappropriation	Pet Treats
Mathey Dearman, Inc. v. H&M Pipe Beveling Machine Co., et al.	Trade Secrets Misappropriation	Oil and Gas
Rillito River Solar LLC dba EcoFasten Solar v. Bamboo Industries LLC dba SolarHooks	Patent Infringement	Solar Panels
Primus Group, Inc. v. Institute for Environmental Health, Inc.	Patent Infringement	Food Testing
Enventure Global Technology, Inc. v. Mohawk Energy, Ltd., et al.	Patent Infringement	Oil and Gas Services
Luxottica Group S.p.A. and Oakley, Inc. v. EZ Pawn Florida, Inc. d/b/a Value Pawn & Jewelry	Trademark Infringement	Eyewear
Arthrex, Inc. v. West Coast Medical Resources, LLC and 2 Gemini, LLC	False Advertising, Trademark Infringement	Medical and Healthcare Products
Crestwood Membranes, Inc. d/b/a i2M v. Constant Services, Inc.	Breach of Contract, Copyright Infringement	Pool Vinyl Manufacturing
3rd Eye Surveillance, LLC v. The City of Fort Worth, Texas, and e-Watch Corporation	Patent Infringement	Security Systems
Petrageous Designs, Limited v. Olivet International, Inc.	Trademark Infringement	Pet Care
POM Wonderful, LLC, et al. v. Robert G. Hubbard d/b/a Pur Beverages, et al.	Trademark Infringement	Food and Beverages



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PARTIES	NATURE	INDUSTRY
MiiCs & Partners, America, Inc. and Gold Charm Limited v. Funai Electric Co., Ltd., et al.	Patent Infringement	Electronics
MiiCs & Partners, America, Inc. and Gold Charm Limited v. Toshiba Corporation, et al.	Patent Infringement	Electronics
American Title Loans v. Money Train Title Loans, LLC, et al.	Trade Secret Misappropriation	Title Lending
Beaulieu Group, LLC v. Mohawk Carpet Distribution, Inc.	Trademark Infringement	Carpet and Flooring
Virtual Studios, Inc. v. Stanton Carpet Corp.	Copyright Infringement	Digital Media
Homeland Housewares, LLC and NutriBullet, LLC v. SharkNinja Operating, LLC	False Advertising	Motorized Kitchen Appliances
The KatiRoll Company, Inc. v. Kati Junction, Inc., et al.	Trademark Infringement, Trade Dress Infringement, Trade Secret Misappropriation	Restaurant Services
Universal Instruments Corporation v. Micro System Engineering, Inc., et al.	Breach of Contract, Trade Secret Misappropriation, Copyright Infringement	Automation Equipment
Stratasys Inc. v. Microboards Technology, LLC d/b/a Afinia	Patent Infringement	Computer Hardware
Western Timber Frame, Inc. v. Wright Timberframe, LLC	Trademark Infringement, Trade Dress Infringement, Copyright Infringement	Outdoor Wood Structures
Elohim EPF USA, Inc., et al. v. Total Music Connection, Inc., DDK Investment, Inc., et al.	Copyright Infringement	Music and Entertainment
Oracle USA, Inc., et al. v. Rimini Street, Inc., et al.	Copyright Infringement	Computer Software
Maaco Franchising, LLC v. SRS Ventures, Inc., et al.	Trademark Infringement, Breach of Contract	Auto Body Repair
e autoXchange, LLC v. Academy, LLC d/b/a Phil Long Ford of Chapel Hills	Copyright Infringement	Computer Software
OTR Wheel Engineering, Inc., et al. v. West Worldwide Services, Inc., et al.	Trademark Infringement, Trade Dress Infringement, Trade Secret Misappropriation	Manufacturing
One Hour Air Conditioning Franchising, LLC v. Southland Air Conditioning and Heating, Inc., et al.	Breach of Contract	Home Services
Karl Heinz Priewasser v. Lintec Corporation, et al.	Trade Secret Misappropriation	Computer Hardware
One Hour Air Conditioning Franchising, LLC v. Dallas Unique Indoor Comfort, LTD.	Breach of Contract, Trademark Infringement	Home Services
VenVest Ballard, Inc., et al. v. Clockwork, Inc., et al.	Breach of Contract	Home Services
Imaging Technologies Direct, LLC d/b/a ITD Print Solutions v. Yorktown Industries, Inc., et al.	Trade Secret Misappropriation	Office Supplies



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Glennon Marrero v. Michael Ray Nguyen-Stevenson p/k/a Tyga, et al.	Copyright Infringement	Apparel and Accessories
Preferred Pump & Equipment, L.P. v. Ronald Beaver, et al.	Trade Secret Misappropriation	Wholesale
Woodmen of the World Life Insurance Society v. Woodmen of the World and/or Assured Life Association	Trademark Infringement	Insurance
Karen Dillard's College Prep, L.P. v. KD Studio	Trademark Infringement	Education
Prism Technologies, LLC v. Sprint Spectrum L.P. d/b/a Sprint PCS	Patent Infringement	Telecommunication
Geotag, Inc. v. The Western Union Company, Fifth Third Bancorp d/b/a Fifth Third Bank , et al.	Patent Infringement	Financial Services
Catheter Connections, Inc. v. Ivera Medical Corporation	Preliminary Injunction, Patent Infringement	Medical and Healthcare Products
James Barrett v. Venture Corporation Ltd, et al.	Breach of Contract	Mining
Video Tech Services, Inc. d/b/a VTS Services v. Edward Abdalla, et al.	Trade Secret Misappropriation, Breach of Contract	Audio/Visual
Securities and Exchange Commission v. National Note of Utah, LC and Wayne LaMar Palmer	Securities Fraud	Real Estate and Housing