



James A. Martens

Managing Director/Senior Advisor

James A. Martens, a continuously licensed Certified Public Accountant in California for over 40 years and a Certified Fraud Examiner for over 10 years, has provided consulting services to companies and their counsel for more than 20 years. His practice is centered on working with a select group of clients in matters where he can focus his skills and experience.

Jim's career as an accountant began with a national CPA firm in Los Angeles where he worked his way through the ranks from staff accountant to partner-in-charge of the firm's southern California offices. During his tenure in public accounting, he was active in many aspects of the firm's management and served on several of the firm's committees. As a practicing CPA, Jim worked with a broad range of publicly and privately held companies and not-for-profit organizations including labor unions and private clubs. He practiced extensively with financial institutions and worked with some of the earliest publicly owned REITs. Among the industries in which Jim has expertise are financial institutions, manufacturing, franchising, hospitality and not-for-profit institutions.

In the 1980s, one of Jim's mortgage banking clients was acquired by Metropolitan Life Insurance Company, and Jim was asked to join their management team to assist in the consolidation of Met's mortgage banking operations. Jim served as Executive Vice President, Treasurer and Chief Financial Officer of MetMor Financial, Inc., one of the then largest mortgage banking companies in the United States. In his capacity at MetMor, he had responsibility for all aspects of the company's operations except loan production. In the finance area, he negotiated a consolidation of multiple credit lines into a single self-administered credit facility in excess of \$500 million.

In his role as a consultant to companies and their counsel, Jim has testified on numerous occasions as an expert witness in federal, state and bankruptcy courts, and in arbitration. His expert testimony has included issues related to causation and to economic damages in matters involving accounting malpractice, financial and accounting issues, a wide variety of business disputes including breach of contract and fraudulent misrepresentation, employment litigation, professional negligence and personal injury. He has served as a court appointed examiner in bankruptcy. He served as a consultant to the Christopher Commission, an independent commission chaired by the Honorable Warren Christopher that investigated the use of excessive force by the Los Angeles Police Department and related issues. He has investigated and testified about several Ponzi schemes. He has also provided forensic services involving alleged fraudulent financial reporting and misappropriation of assets and has conducted investigations of whistleblower allegations for audit committees and special committees of Boards of Directors. He worked extensively on matters related to the financial institution failures in the late 1980's and early 1990s, investigating matters relating to the failure of some of the largest banks and savings and loan associations, including the Bank of New England, where he provided expert testimony in federal court.

Jim is a graduate of California State University in Fullerton with a BA degree.

AREAS OF FOCUS

- **Forensic Accounting**
- **Litigation Support**
- **Bankruptcy/Insolvency**
- **Fraud Investigations**

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Payne Financial Forensics
3949 Heritage Oak Court
Simi Valley, CA 93063
Mobile: (213) 321-6000
Direct: (805) 527-1499
JMartens@PayneFF.com
www.PayneFF.com

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FINANCIAL FORENSICS

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Payne Financial Forensics is a financial consulting firm, specializing in Forensic Accounting, Fraud Investigations, Litigation Support, including Bankruptcy and Insolvency related litigation, and Expert Testimony.

With a middle market focus, our professionals have broad experience in financial consulting, and are credentialed as Certified Public Accountants, Certified Fraud Examiners, Certified in Financial Forensics, and Certified Insolvency and Restructuring Advisors. Personalized service by senior professionals on each and every engagement, as well as a dedication to high quality work and achieving client objectives in a timely and efficient manner are the hallmarks of Payne Financial Forensics.

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FINANCIAL FORENSICS

Principal Areas of Interest

- Accounting and auditing malpractice
- Merger and acquisition disputes
- Breach of contract
- Business interruption and lost profits
- Insurance recovery issues
- Breach of fiduciary duty
- Fraud
- Lost earnings and economic damages arising from medical malpractice, wrongful termination or wrongful death
- Forensic investigation at the request of audit committees , special committees of Boards of Directors and counsel

Industry Experience

- Financial Services
- Mortgage Banking
- Banking
- Real Estate (including REITs)
- Manufacturing
- Franchising
- Hospitality
- Not-for-profit