



Ryan J. Koretoff, MBA, CPA

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Summary

Innovative finance, accounting, and business operations professional. Delivers actionable insights that drive objective business decisions. Capable of presenting complex financial information, enhancing internal controls, and executing internal audits. Comfortable working within large information systems. Provides a unique combination of technological vision and business intelligence. Refined communication, project management, and interpersonal skills.

Career Experience

Finance and Accounting Consultant – DLC, Inc., Irvine, CA

2022 – Present

DLC is a professional services firm that helps companies drive transformation and growth by converting ideas into solutions. Areas of expertise include: Financial Planning & Analysis, Financial Reporting, M&A Transaction Support, Post-Merger Financial Integration, Process Documentation & Redesign, Project Management, and Financial Systems Implementation.

- Aspen Medical Products, LLC, Irvine, CA

Aspen Medical Products is a full-scope international medical device manufacturer. The company designs, develops, and sells its orthopedic products to caregivers and healthcare distributors worldwide.

- Delivered going concern analyses via reverse stress testing and cash flow forecasting for a recently acquired foreign subsidiary.

Project Feature: <https://dlcinc.com/clients-industries/case-studies/international-medical-device-manufacturer-engages-dlc-for-cashflow-forecasting-and-going-concern-stress-testing/>

- Performed goodwill impairment analyses supported by DCF and market valuation methodologies for a recently acquired foreign subsidiary.
- Served as a key stakeholder in ERP system implementation, owning the sales invoicing process by developing custom forms, mapping data, documenting workflow, and approving system output.
- Developed strategic transfer pricing model to leverage favorable tax jurisdictions and maximize profitability per unit.
- Progressed Mexico subsidiary internal controls and financial reporting by introducing improved procedures and account reconciliations.
- Prepared financial and tax audit workpapers and footnotes.
- Served as a reviewer in monthly close process.

- National CineMedia, Inc. (NASDAQ: NCMI), Centennial, CO

National CineMedia is a \$220M+ American cinema advertising company and displays ads to U.S. consumers in movie theaters, online, and through mobile technology. NCMI advertises across a digital in-theater network, consisting of theaters owned by AMC Entertainment, Cinemark, Regal Entertainment Group, and other regional theater circuits.

- Overhauled the organization's most sophisticated financial model, adding dynamic capabilities, streamlining functionality, documenting resource procedures, and training internal staff for its prospective management.
- Combined FP&A and Excel expertise to advance financial forecasts, liquidity management, and going concern analyses.

- LeaseLock, Inc., Marina del Rey, CA

LeaseLock is a Series B funded SaaS-based technology company and the #1 security deposit replacement for the National Multifamily Housing Council's (NMHC) Top 50 apartment owners. The company's industry leading platform and AI-enabled solution provides affordable and customizable protection on every lease.

- Guided capitalization accounting process for agile environment software development (ASC 350-40 & ASC 985-20).
- Created reconciliation resource to substantiate software capitalization accounting methodology.

- Prospect Medical Holdings, Inc., Los Angeles, CA

Prospect Medical Holdings is a \$2B Private Equity owned healthcare services company supporting, CA, CT, NJ, PA, and RI residents with more than 11,000 affiliated physicians and 18,000 employees at 16 hospitals.

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- Authored policies for various technical accounting procedures, outlining processes, boundaries, and internal controls, referencing specific FASB and/or contractual requirements.

VP Finance – MOBILEMONEY, Inc., San Clemente, CA

2021 – 2022

MOBILEMONEY and CASINOMONEY provide technology-based solutions to the gaming, ATM, and financial payment markets throughout the U.S.A.

- Actively participated in the organization's evolution from a retail ATM company to an innovative FinTech enterprise.
- Guided CRM overhaul, dissecting complex contracts into standardized drivers for proper revenue recognition.
- Initiated objective verification of internal-use software capitalization, boosting 2020 EBITDA by 15%+.
- Negotiated strategic talent acquisition, stimulating positive cultural development and improved human capital ROI.
- Centralized finance department records, increasing transparency, data accessibility, and transaction validity.
- Teamed up with software engineering team, driving company-wide automation, and enhanced internal controls.
- Streamlined business unit information capture for segmented financial reporting and superior managerial accounting.
- Constructed and implemented weekly cashflow forecasting, establishing regular working capital visibility.
- Advised upon best practices and material accounting matters, advocating gross margin preservation and tactful growth.

Director, Finance & Operations – Doctor Evidence, LLC, Santa Monica, CA

2015 – 2019

Doctor Evidence is the leading medical intelligence platform for Life Sciences companies that enables users to identify breakthrough insights grounded in a universe of published medical information, real-world evidence, and proprietary data.

- Improved processes, internal controls, and reporting to help increase EBIT by over 400% (2016 – 2018).
- Led custom ERP system development, centralizing data management, streamlining financial reporting processes, and positioning company for scalable operations.
- Created resources and trained accounting staff to validate and reconcile month-end close procedures.
- Built vital business and financial models to extract and organize ERP system data used for KPI management, budgeting, forecasts, financial reporting, and supporting company valuation for sell-side M&A activity.
- Produced financial model that delivered interactive ROI analysis, gross margin reconciliation, and substantiated internal-use software capitalization.
- Collaborated with sales team, creating robust revenue forecasting model consistent with recognition standards.

Corporate Controller – National Link, Inc., Glendora, CA

2013 – 2015

National Link is one of the largest ATM companies in the nation managing over 19,000 ATMs nationwide with additional presence in Puerto Rico and the U.S. Virgin Islands.

- Led strategic portfolio acquisitions with NPV and DCF analyses to help increase net income by 200%.
- Introduced legally-binding internally-generated finance purchase agreements, growing annual ATM sales by over 20%.
- Launched first customer credit limit policies, protecting sales, and cutting average collection time by 40%.
- Programmed resources to reconcile monthly processing records, expedite month-end close procedures, and analyze ATM transaction profitability across all affiliated networks.
- Upgraded financial reporting with general ledger modifications and effective data processing techniques.
- Trained accounting staff on self-review procedures, fostering better data entry practices and accuracy.

Controller – Supply Chain Management, LLC, Fontana, CA

2012 – 2013

Supply Chain Management is a business operations consulting firm specializing in the oil, natural gas, steel, and building materials industries.

- Overhauled the general ledger to elevate financial statement presentation and GAAP compliance.
- Administered strict budget adherence and advanced external business relationships, boosting current ratio by 125%.
- Automated bank reconciliation process with custom model that merged bank and general ledgers.

Other Experience

Mentor, MBA Candidates – Chapman University, Orange, CA 2020 – Present

Ranked #3 Private MBA Program on the West Coast, the Argyros School of Business and Economics at Chapman University immerses students in both theoretical and real-world business settings, offering a hands-on learning experience with high-achieving peers.

Principal Consultant – Financial Excel, Rancho Mission Viejo, CA 2015 – Present

Financial Excel is a boutique public accounting and business management advisory firm, established to deliver progressive solutions to complex accounting and finance matters. Broad areas of focus encompass accounting and finance operations, strategy, and transformation for businesses and wealth management, estate planning, and tax planning for individuals.

Consultant / Interim VP Finance – Tatum by Randstad, Los Angeles, CA 2020 – 2021

Tatum provides on-demand C-suite executives and senior-level professionals to help companies manage critical initiatives in accounting, finance, technology, compliance, and transactions.

- Directed conversion and reconciliation of new lease and right-of-use asset accounting standards (ASC 842) for 50+ Orangetheory gym facilities while consulting for West Coast Fitness.

Interim Corporate Controller – Ridgeline Telecom, LLC, Brea, CA 2019 – 2020

Ridgeline Telecom is a professional services firm specializing in telecommunication infrastructure expansion.

- Implemented new lease and right-of-use asset accounting standards to accurately reflect financial position.
- Advanced internal controls with digitized record keeping, automated transaction processing, and strategic integrations.

Accounting Manager / Accountant – Various, Los Angeles, CA 2001 – 2011

Various accounting roles within public and private sectors. Experiences provided hands-on exposure to accrual, tax, and cash basis frameworks for small to medium-sized businesses and not-for-profit organizations.

Technical Expertise

Accounting, Audit, and Reporting

ASC 323 – Investments—Equity Method & Joint Ventures
ASC 350 – Intangibles—Goodwill and Other
ASC 360 – Property, Plant, and Equipment
ASC 430 – Deferred Revenue
ASC 606 – Revenue from Contracts with Customers
ASC 718 – Compensation—Stock Compensation
ASC 805 – Business Combinations
ASC 842 – Leases
ASC 855 – Subsequent Events
ASC 985 – Software

Financial Planning, Analysis, and Modeling

Valuation (DCF, LBO, M&A, NPV, IRR, ROI, ROA)
Sustainability (Gross Margin, ARR, MRR, NRR)
Customer Retention (Churn, CLV, CRR)
Liquidity (Current Ratio, Quick Ratio, FCF)
Leverage (Debt Ratio, DE Ratio, WACC)
Presentation (Pro Forma, TTM, GAAP, Cash Basis)

Education, Certifications & Publications

Master of Business Administration (MBA), Finance – Chapman University, Orange, CA

Bachelor of Arts (BA), Psychology – University of Southern California (USC), Los Angeles, CA

Certified Public Accountant (CPA) – California Board of Accountancy; License Number: 142988

Pathway 2 licensee. Passed all exam sections on first attempt in 7 months with an average score of 89 (top 10% of candidates).

Progressive accountants needed to help laggards go digital – California Business Journal, July 2020

The corporate accountant's role in implementing technology – Accounting Today, March 2021