

## Biography:

# SAMUEL HEWITT - CPA PRINCIPAL



### Contact:

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[vCard](#)

### Industries

Financial Institution  
Government  
Healthcare  
Logistics/Wholesale  
Manufacturing

### Specialties

Damages/Lost Profit Analysis  
Due Diligence  
Expert Witness  
Forensic Accountant  
Fraud Investigation  
Healthcare Fraud  
Internal Investigations  
Litigation Support  
Quality of Earnings  
Turnarounds/Restructurings

Sam Hewitt is a CPA with over 35 years experience in forensic accounting, financial management, information technology and public accounting. Mr. Hewitt has been with GlassRatner since 2002, where his history has distinctively prepared him to assist clients with business disputes, obtaining capital, internal investigations and evaluating troubled companies.

Mr. Hewitt primarily practices in the forensic accounting and litigation support area, and leads many of the firm's significant forensic accounting, fraud, investigative, due diligence and litigation support assignments.

His forensic accounting and fraud investigations have included those for:

- Boards of SEC registrants of accounting practices and management;
- Several domestic and Caribbean governmental units of various charges of public corruption, including mismanagement of construction projects, and determining reasons why a Caribbean nation's massive public bailout of financial institutions owned by a multinational private company was required;
- Investment fund limited partners of the management of the funds; and
- Private equity general partners of the management and accounting practices of investee companies.

These projects have covered a variety of industries including construction (private and governmental), consumer products, distribution (RV parts, petroleum products, spare parts, warehousing), educational institutions, financial services firms, government contactors, governmental bodies and agencies, health care (nursing homes, medical and dental practices, medical devices), homeowner associations, hospitality, insurers and insurance brokerages, investment management (venture capital, private equity, and family offices), manufacturers (aeronautics, auto conversion, industrial piping, plastics, telecommunications), not-for-profits, real estate (development and management), security software developers, and telecommunications firms (foreign & domestic). Sam has excelled at helping companies, the Boards, and auditors correct and recover from failed system conversions.

Mr. Hewitt leads the firm's due diligence practice, and has assisted for numerous financial institutions, private investors and investment funds regarding potential target companies, making additional investments in current investees, or whether to continue their lending relationship.

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Mr. Hewitt has performed such assignments in industries including business services (background checks, consumer financial data, contract R&D, direct store delivery, IT infrastructure management, litigation management), consumer services (affinity groups, insurance brokerage), consumer products companies, energy (petroleum, solar), entertainment (baseball, cinemas, gaming, jukeboxes), healthcare (nursing homes, medical practice management, renal centers, hospices, medical devices), manufacturers (electronic components, plastics, automotive, food products), outdoor advertising, publishing, real estate development, restaurants, retail, storage (records, fine art), and telecommunications (cable, internet and cellular).

Mr. Hewitt has testified in Federal court, State court and arbitrations as an expert witness in a variety of matters and industries including complex commercial, bankruptcy and class action litigation matters. His litigation support assignments have included:

- Construction delay claims;
- Fraudulent transfer claims;
- Damages from audit negligence;
- Valuing litigation claims;
- Purchase price and earn out disputes; and
- Wrongful dismissal claims, among others.

Industries in these cases have included construction (commercial, electrical, site monitoring), distribution (candies, heavy equipment, medical supplies), entertainment (adult entertainment clubs, sports franchises), financial services (credit reporting, small loans, factoring, mortgage brokerage, securities brokerage, gaming), government contracting, health care (medical practices, medical billing, consulting, urgent care, renal clinics), insurance and insurance brokerage, investment management, manufacturing (chemical, clothing, metals), media (advertising, broadcasting, internet domain name registries, promotions, multiple listing services), professional services (actuarial, legal), real estate development, telecommunications (cellular, long distance), and transportation (airline and rail).

Mr. Hewitt has also served as Chief Financial Officer for four companies while at GlassRatner. In two cases, he also obtained new financing for the company and liquidated another. Sam has also acted as a debtor's advisor in bankruptcy, and as financial advisor to creditors regarding troubled companies. He has consulted with public companies regarding financial reporting and revenue recognition matters particularly relating to rebates. He has assisted governmental agencies in developing metrics to measure government effectiveness.

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His previous career in auditing, financial and information technologies management included implementation and design of accounting and management information systems, analysis and improvement of business processes as well as successful management of business crises and litigation. Mr. Hewitt began his career with the audit practice of Price Waterhouse in the Charlotte, NC office.

Sam then joined regional property/casualty insurer Unisun Insurance. The firm survived two significant events, (with which he was intimately involved), and had two ownership changes during his tenure: 1) enormous catastrophe losses three times the net worth of the company; and 2) re-bidding a legislatively granted service contract which provided the majority of the firm's profit; both events. As a result, he gained invaluable experience with cash flow management, distressed company management, attracting equity investors, capital transactions, business process analysis, automation and improvement, and financial and operational restructuring.

Mr. Hewitt later joined Vesta Insurance Group, a publicly traded property/casualty primary insurer and reinsurer. Mr. Hewitt participated in the discovery of accounting irregularities shortly after his arrival was instrumental in their correction, and was involved in the management of the ensuing regulatory, market and financial furor. Sam later led a team that developed and implemented an insurance financial reporting system using SAP, the international enterprise resource planning software. Sam managed non-claims related business disputes for both his insurer employers, acting as liaison with attorneys and experts, coordinating discovery, and testifying on the company's behalf. He thus gained valuable experience for his role at GlassRatner today.

Mr. Hewitt holds a BS in Business Administration from the University of North Carolina at Chapel Hill. He is a member of the American Institute of CPAs, Association of Certified Fraud Examiners and the American Bankruptcy Institute.