

RESUME

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PROFESSIONAL EXPERIENCE

PRINCIPAL
October 2001 – Present

FORENSIC ACCOUNTING
SPECIALISTS, INC.
Malabar/Melbourne, Florida
Decatur/Atlanta, Georgia

Certified Public Accountant with practice offering personal and corporate tax preparation, bookkeeping services, preparation of financial statements and auditing. Specialized services include fraud investigation, litigation support, damage calculation, expert reporting, internal control auditing, bankruptcy accounting, insurance loss accounting, due diligence investigation and business valuation.

SENIOR MANAGER
January 2001 – October 2001

KROLL, INC.
Atlanta, Georgia

Case manager for assignments including fraud investigation, commercial litigation, insurance loss accounting, assessment of routines and controls and due diligence services. Examined financial statements, budgets, tax returns and other correspondence as part of formulating expert opinions. Analyzed records, conducted interviews and drafted formal reports.

Supervised staff of 6 on an as needed basis for various cases. Staff consisted of Senior Staff Accountants, Junior Staff Accountants, Forensic Computer Specialists and clerical staff.

ACCOUNTANT – LITIGATION SUPPORT
September 1997 – December 2000

HUMPHREYS & ARNETT, P.C.
Birmingham, Alabama

Provided analytical, accounting and interpretive support for a wide variety of litigation cases. Formulated expert opinions and drafted formal reports for cases involving lost profits, business valuations, contract disputes, employee benefits and fraudulent accounting practices.

In addition to litigation support, performed various accounting services including preparation of financial statements and forecasts, evaluation of routines and controls, and general accounting.

ACCOUNTING MANAGER
November, 1987 – September, 1997

MID-SOUTH INDUSTRIES, INC.
Gadsden, Alabama

Accounting Manager - responsibilities included general and cost accounting for various divisions with up to \$150 million in annual revenues for this privately held manufacturing company. Supervised staff of seven to process and record accounts payable, invoicing, accounts receivable, payroll, general ledger and closing transactions. Produced monthly financial statements, analytical reports and annual flexible budget.

Cost Accounting Manager - set standard costs, developed budgets and recorded cost of sales transactions including overhead allocation computations. Supervised staff preparing invoices, cost entries and inventory reconciliations. Analyzed variances and recommended areas for improvement.

CERTIFICATIONS, EDUCATION AND MEMBERSHIPS

EDUCATION: MASTER OF ACCOUNTING – University of Alabama at Birmingham, August 1998
BACHELOR OF SCIENCE – BUSINESS FINANCE – University of Northern Colorado,
March 1977
FEDERAL DEPOSIT INSURANCE CORPORATION [FDIC] – Senior Assistant Examiner,
May 1979
FEDERAL DEPOSIT INSURANCE CORPORATION [FDIC] – Assistant Examiner, June
1978

CERTIFICATIONS: CERTIFIED FRAUD EXAMINER – January 2005 - Active
CERTIFIED FORENSIC ACCOUNTANT – September 2002 - Active
CERTIFIED PUBLIC ACCOUNTANT – August 1999 – Licensed in Alabama, Florida and
Georgia

PROFESSIONAL LICENSES: Alabama State Board of Accountancy License #8387 - Active
State of Florida Board of Accountancy License #AC36089 - Active
Georgia State Board of Accountancy License #21864 - Active

MEMBER: American College of Forensic Examiners
Association of Certified Fraud Examiners
Collaborative Association of Brevard
Beta Gamma Sigma Honor Society
Spacecoast Condominiums Association
UAB Alumni Society

ADJUNCT INSTRUCTOR: University of Alabama at Birmingham - Cost Accounting - 2000
Snead State Community College - Principles of Accounting - 1999

COMMUNITY: Brevard County Investment Committee – Appointed member
Palm Bay Municipal Charter Schools – Past board member and Chairman
Greater Palm Bay Chamber of Commerce – Past executive committee member
Brevard Bar Association Continued Education Series - Sponsor

PUBLICATIONS: FORENSIC ACCOUNTING V AUDITING - The Cooperative Accountant – Fall 2002

SPEAKER: Space Coast Condominium Association
Rotary Club International
Florida Society of Certified Public Accountants
National Association of Accountants for Cooperatives
Brevard Family Law Network
University of Alabama at Birmingham – Beta Alpha Psi
The Institute of Management Accountants
Florida Government Finance Officers Association - Orlando

TESTIMONY:

Partial listing of litigation and testimony cases.

PHILLIPS V PHILLIPS – TESTIMONY: Circuit Court in the 18th Judicial Circuit, Brevard County, Florida - Honorable Lawrence Johnston, June 2003.

DREAM ACRE V PROHASKA – DEPOSITION: Breach of Contract dispute, Aaron Lyons, Esquire, September 2004.

BARRY V BARRY – Deposition Michael McLean, Esquire, April 2005 – TESTIMONY: District Court in the Fourth Judicial District, Missoula County, Montana - Brenda Desmond, Standing Master, August 2005.

THOMAS V THOMAS – TESTIMONY: Circuit Court in the 18th Judicial Circuit, Brevard County, Florida, – Jennifer Taylor, General Magistrate, November 2006.

MARION V MARION – TESTIMONY: Circuit Court in the 19th Judicial Circuit, Saint Lucie County, Florida, – Honorable Barbara Bronis Taylor, December 2006.

JACKOWSKI V JACKOWSKI – TESTIMONY: Circuit Court in the 18th Judicial Circuit, Brevard County, Florida - Honorable Morgan Reinman, July 2005, November 2006, January 2007.

BEIRNE V BEIRNE – Deposition Conversion of Assets dispute Aaron Lyons, Esquire, January 2007

ESTATE OF TIMOTHY EDWARD BROTHERS, DECEASED – TESTIMONY: Circuit Court in the 18th Judicial Circuit, Brevard County, Florida – Probate Division – Apportionment of Wrongful Death Settlement – Honorable Tonya B. Rainwater, April 2008

WATER EQUIPMENT SERVICES, INC. V. MANATEE COUNTY Case No. 2006-CA-3140; CAO File No. 2368 – Deposition David L. Worthy, Esquire, The Robertson Group; James A. Minix, Esquire, Manatee County; Robert H. Buesing, Esquire, Trenam Kemker Attorneys, July 2008.

CARON V CARON – TESTIMONY: Circuit Court in the 18th Judicial Circuit, Brevard County, Florida, – Jennifer Opal-Taylor, General Magistrate, October 2008.

SILVERMAN V SILVERMAN – TESTIMONY: Circuit Court in the 18th Judicial Circuit, Brevard County, Florida, – Honorable Bruce Jacobus, December 2008.

THE FORMER MARRIAGE OF: KATHERINE P. MCCLUNG, K/N/A/ KATHERINE P. LEONARD, PETITIONER V. MEREDITH M. MCCLUNG, JR. – TESTIMONY: Circuit Court of the 18th Judicial Circuit, Brevard County, Florida – Honorable Bruce Jacobus, April 2009

WALKER V WALKER - TESTIMONY: Circuit Court in the 18th Judicial Circuit, Brevard County, Florida – Temporary Hearing – Honorable Tonya B. Rainwater, December 2009

JACKOWSKI V JACKOWSKI – TESTIMONY: Support modification and forensic evaluation of current income. Circuit Court in the 18th Judicial Circuit, Brevard County, Florida - Honorable Charles Roberts, February 18, 2010.

LAFT, LLC, LAFT ASSET MANAGEMENT, INC., ORMOND BEACH AVIATION, INC., ADRIAN THOMPSON, LOUISE A.F. THOMPSON AND OBA FUELING SERVICES, INC. V LIBERTY AEORSPACE, INC. CASE #: 33 125 Y 00461 09 – DEPOSITIONS – Margaret Napolitan, general counsel Liberty Aerospace, Melbourne, FL, Monica Irel, Dombroff Gilmore Jaques & French, PC Miami, FL, for defendant, and David Vukelja, attorney Daytona, FL for plaintiff. April 20, 2010.

GOLDEN FUEL, INC., A FLORIDA CORPORATION, PLAINTIFF V. 9640 ULMERTON ROAD, LLC., A FLORIDA LIMITED LIABILITY COMPANY, AND M&B FOOD MART, INC. A FLORIDA CORPORATION, DEFENDANTS, IN THE CIRCUIT COURT, SIXTH JUDICIAL CIRCUIT IN AND FOR PINELLAS COUNTY, FLORIDA CIVIL DIVISION – EXPERT WITNESS: Gregg E. Hutt, Esquire, Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis, P.A. Tampa, attorney for Golden Fuel., Inc. Plaintiff. July 13, 2010

SHARP V. SHARP, RESPONDENT CASE NO. 05-2008-DR-054056-XXXX-XX –TESTIMONY: Joseph E. Culmer, Esquire, Culmer & Davidson, PA. Honorable Judge George B. Turner, September 29, 2010.