

WILLIAM M. MICHAELSON, C.P.A., C.F.E., M.A.E., D.A.B.F.A., C.F.F.

CURRICULUM VITAE

EDUCATION Bachelor of Business Administration, Accounting Major, January 1967
Selected for Beta Alpha Psi, National Accounting Honor Society
University of Miami

CERTIFICATIONS
Certified Public Accountant, Florida and Tennessee
Certified Fraud Examiner, National Association of Certified Fraud
Examiners Diplomate, American Board of Accountants - American
College of Forensic Examiners, Certified in Financial Forensics –
American Institute of CPA's

**PROFESSIONAL
EMPLOYMENT**

Owner, Michaelson & Co., P.A.

Certified public accounting and consulting firm in Palm Beach County
September 1986 - Present

Responsible for firm administration, business consulting, litigation support
and forensic accounting departments.

Stockholder and Vice President, DeWoody & Co.

Large certified public accounting firm in Palm Beach County
September 1975 - September 1986

Responsible for administration of the accounting and auditing departments,
litigation support and forensic accounting services.

Manager, Touche Ross & Co., Miami Office

Large national firm, now known as Deloitte Touche & Co.
January 1967 - September 1975

Responsible for audits of large and medium size commercial and nonprofit
corporations, health care facilities and compliance reporting to the Securities
and Exchange Commission.

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**LITIGATION
EXPERIENCE**

Provide expert witness testimony and consultation for legal proceedings in both federal and state court for such issues as criminal matters involving money laundering, investment schemes, embezzlement, fraud and capital crimes, breach of contract, civil damages, civil fraud, contract damages, contract dispute, divorce, eminent domain, loss of income, lost profits, personal injury, professional malpractice and shareholder actions.

Design tailored forensic audit programs and damage models in order to prove damages and uncover fraud and embezzlement schemes

Performed forensic accounting services for the State Attorney's Office, Palm Beach County Sheriff's Department, Florida Department of Law Enforcement and Office of the Attorney General

Served as an instructor before the Palm Beach County Bar Association on various topics relating to litigation support and forensic accounting

**PROFESSIONAL
AFFILIATIONS**

Member, Fifteenth Judicial Circuit Unauthorized Practice of Law Grievance Committee "A", The Florida Bar, 2003

Member, Florida Department of Business Regulation, Continuing Professional Education Approval Committee for two terms

Member, American Institute of Certified Public Accountants (AICPA), 1969-present; S.E.C. Practice Section, 1990-present

Member, Florida Institute of Certified Public Accountants (FICPA), 1969-present; served on the Board of Governors

Former Member, Fifteenth Judicial Circuit Grievance Committee "C", The Florida Bar, 1998-2003

Member, FICPA Committee on Relations with The Florida Bar, 1997-98

Member, FICPA Litigation Services Committee, 1995-97, including subcommittees on Forensic Accounting, Business Valuations, Family Law and Public Relations

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(Professional Affiliations, continued)

Member, FICPA Consultation Services Group, in the areas of Litigation - General, Litigation - Divorce, SEC Practice and Small Business Services

Member, FICPA Speakers Bureau, 1995-present

Member, East Coast Chapter of FICPA, 1975-present

Served as President and member of various committees
Speaker on forensic accounting issues at various chapter meetings

Instructor of various auditing and financial reporting lectures sponsored by the AICPA and FICPA

Member, Institute of Business Appraisers

Member, National Association of Certified Fraud Examiners and holder of Certified Fraud Examiner designation

Diplomat, American Board of Forensic Accounting

Fellow, American College of Forensic Examiners Institute

Member, Florida Advisory Committee on Arson Prevention (FACAP), 1996-present; serves on Finance subcommittee

Affiliate Member, The Florida Bar, Family Law Section, 1996-present; serves on Continuing Legal Education Committee

Member, Attorney/Accountant Liaison Committee, Palm Beach County Bar Association, 1995-96

Member, American Free Enterprise Advisory Board, 1983-present; recipient of the Companion Medal, Palm Beach Atlantic College

Founding Board Member and Officer, Treasure Coast Community Association

Member, Editorial Board, Journal of Forensic Accounting

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**INTERNATIONAL
PROFESSIONAL
AFFILIATION**

Member of The Academy of Experts (MAE), 1995-present. The Academy was established in the United Kingdom and is a professional society and qualifying body that provides a source of experienced expert witnesses for the European Community and elsewhere internationally.

**OTHER
PROFESSIONAL
ACTIVITIES**

Instructor on Fraud Cases for the Florida Institute of CPA's CIRA Conference and Seminar (November 2011 and 2014)

Instructor on "Complex Fraud Investigations" for the NDIA National Conference and Seminar (April 2009)

Instructor on "Utilization of Forensic Accountants in Litigation Matters" for the Paralegal Association of Florida 2009 Spring Seminar (May 2009)

Guest speaker at the Florida Association of Licensed Investigators Professional Development Conference. Topic: "Financial Scams and Money Laundering" (May, 2007)

Guest Speaker on "When and How to Utilize Forensic Accountants in an Investigation: for the Florida Association of Licensed Investigators (November 2004)

Instructor on "Accounting and Financial Statement Analysis for Lawyers" for Lorman Education Services (October 2004).

Instructor on "Detecting Fraud in Complex Financial Transactions" for the NDIA National Conference and Seminar (April 2003)

Instructor on "How a Forensic Accountant Investigates Fraud" for the National Association of Credit Managers, Miami, Ft. Lauderdale & Orlando (February 2003- March 2003).

Instructor on "Financial Statement Analysis" for Lorman Education Services January (2002)

Instructor on "Forensic Accounting "for the Atlantic Chapter Florida Institute of Certified Public Accountants (December 2002)

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(Other Professional Activities continued)

Instructor on “Anatomy of Forensic Accounting Investigations Relating to the Insurance Industry” for the Florida Insurance Fraud Education Committee (June 2002)

Instructor on “Sherlock Holmes and the CPA” for the Florida Institute of Certified Public Accountants (December 2001)

Instructor on “The Utilization of Forensic Accounting” for the International Association of Special Investigations Unit (November 2001).

Instructor on “Financial Management” Center for Community & Condominium Living (June 2001)

Instructor on “Using Forensic Accountants” for the Palm Beach County Bar Association (January 1999)

Instructor on "Forensic Accounting & Fraud Auditing" for the Palm Beach County Institute of Internal Auditors (March 1998).

Guest speaker on "Forensic Accounting & How it Relates to the Insurance Industry" for the International Association of Special Investigative Units, South Chapter (February 1998).

Guest speaker on "Fraud & How to Use Forensic Accountants" for the North Palm Beach County & Hispanic Bar Associations (January 1998).

Conference faculty on "Practical Forensic Accounting Techniques- A Sample Investigation" at The 21st Annual Florida Advisory Committee on Arson Prevention Seminar (November 1997).

Guest speaker on “New Issues in Forensic Accounting” for the Florida Institute of CPAs, Atlantic Chapter (October 1997).

Conference faculty on "Forensic Accounting Strategies for White Collar Crime Cases" at the third annual Navy Defense Counsel Workshop, which involves trial defense attorneys from the Navy, Marine Corps, Air Force, Army and Coast Guard (September 1997). The Judge Advocate General’s Corps of the U.S. Navy and the Naval Legal Service Office Central and

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(Other Professional Activities continued)

Southeast host the conference.

Conference faculty on "Squeezing Blood From a Stone...Revealing Hidden Assets" at the Palm Beach County Bar Association's seminar entitled "Fraud in the Nineties - Finding the Smoking Gun" (May 1997).

Guest speaker on "Fraud and Forensic Accounting in Criminal and Civil Litigation" for the Association of Certified Fraud Examiners, South Florida Chapter (February 1997).

Conference faculty on "Forensic Investigative Techniques" at the 1996 American Institute of CPAs National Advanced Litigation Services Conference. The conference provides CPAs with cutting-edge developments in the litigation services field.

Conference faculty on "Forensic Accounting -- Following the Paper Trail During Fraud Investigations" at the 1995 and 1996 Joint Division of Insurance Fraud / Special

Investigative Units Conferences for the State of Florida (the only CPA requested to speak at this annual conference for the fraud industry).

Guest speaker for the South Palm Beach Presidents Association, February 1996. Discussed accounting issues affecting condominium associations.

Provided responses to interview questions on forensic accounting for the October 1996 edition of *Practice Management Report*, a national newsletter and audio-tape program featuring information from financial and accounting experts.

Provided responses to interview questions for the September 1995 edition of *Financial Accounting Report*, a national newsletter and audio tape program featuring information from financial and accounting experts. Interview questions pertained to fraud detection and locating hidden assets.

**PUBLISHED
ARTICLES**

Expert Witnessing in Forensic Accounting, co-author of book (2005).

The *Journal of Accountancy*, the national magazine of the American Institute of CPAs and foremost publication in the field of accounting,

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(Published Articles continued)

published "Divorce: A Game of Hide and Seek?" (March 1996). The article discusses forensic accounting strategies for divorce cases.

The Practical Accountant, a national accounting magazine, published "In Search of Hidden Assets" (February 1995). The article was subsequently reprinted in the *Arizona Fraud Line*, the newsletter of the Arizona Chapter of the Association of Certified Fraud Examiners. The article appears in a series of monthly newsletters beginning with the June 1995 issue.

The *Florida CPA Today*, the magazine of the Florida Institute of CPAs, published "Commercial Damage Theory and Taxation" (May 1997) and "Advocacy and the Different Roles of Experts" (February/March 1996).

The *CPA Litigation Services Counselor*, a national newsletter distributed to senior level partners of CPA firms across the country, published "Strengthen Your Practice by Becoming a Financial Detective" (Part I, June 1996; Part II, July 1996).

On Point, a national newsletter for attorneys developed by the professional association of Accounting Firms Associated, published "Five Most Overlooked Areas Where Litigation Support From CPAs Is Needed" (Winter 2002)

On Point, published "How A CPA Can Help In Litigation Involving Churning"
(Spring 2001)

On Point, published "Ten Questions a Lawyer Should Ask When Choosing a Financial Expert" (Winter 1998).

On Point, published "How CPA's Can Help in the Discovery Process"
(Spring 1997).

On Point, published "Effective Financial Exhibits for the Courtroom"
(Winter 1997).

On Point, published "How to Increase the Profitability of Your Law Firm"
(Fall 1996).

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(Published Articles continued)

On Point, published "Discovering Hidden Assets in Divorce Cases" and the case study "Forensic Accounting Reveals Wife's Secret Account" (Summer 1996).

On Point, published "Two Different Roles: Consulting Experts vs. Testifying Experts" and "Six Tips for the Testifying Expert" (Winter 1996).

The ***Palm Beach County Bar Association Bulletin***, published "Prevent Costly Errors by Improving Financial Management Practices" (November 1995). This article was the first article by a C.P.A. to appear in the ***Bulletin***.

Managers Report, writes a monthly column for the national trade journal. The column addresses accounting issues important to the effective management of condominium and homeowner associations (July 1994 to present).

Attorney at Law magazine, April, 2013, "The Role of Forensic Accountants in Litigation"