

Bill Ditty

CPA/PFS/CFF, CEPA, CVA, MAFF, C DFA, MSA

DITTY FINANCIAL FORENSICS, LLC

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Educational Background:

Bachelor's Business Administration – major Accounting
Ohio State University – 1976

Master's of Science in Administration (**MSA**)
Central Michigan University – 1988

Professional Credentials:

Certified Public Accountant (CPA)

Issued by Accountancy Board of Ohio

Maintaining certification requires 120 hours continuing ed. every 3 years

Personal Financial Specialist (PFS)

Issued by American Institute of Certified Public Accountants (AICPA)

Maintaining designation requires current CPA status

Certified in Financial Forensics (CFF)

Issued by American Institute of Certified Public Accountants (AICPA)

Maintaining certification requires 60 hours continuing ed. every 3 years

Certified Exit Planning Advisor (CEPA)

Issued by the Exit Planning Institute (EPI)

Maintaining certification requires 40 hours continuing ed. Every 3 years

Certified Valuation Analyst (CVA)

Issued by National Association of Certified Valuators and Analysts (NACVA)

Maintaining certification requires 100 NACVA approved points every 3 years

Master Analyst in Financial Forensics (MAFF)

Issued by National Association of Certified Valuators and Analysts (NACVA)

Maintaining certification requires 36 hours continuing ed. every 3 years

Certified Divorce Financial Analyst (CDFA)

Issued by Institute of Divorce Financial Analysts (IDFA)

Maintaining certification requires 20 hours continuing ed. every 2 years

Professional Services of Ditty Financial Forensics, LLC

Bill Ditty is owner of Ditty Financial Forensics, LLC. Bill, as a CPA has been providing professional services since 1984.

Forensic accounting investigation

Business valuations

Hidden asset tracing

Divorce litigation

Shareholder/Partner disputes

Insurance damage claims

Fraud deterrence analysis

Damage claims

Economic loss analysis

Litigation Support/Expert witness testimony

Financial/Divorce Mediation

Business Transitions/Successor Exit Planning

Professional Organizations:

American Institute of Certified Public Accountants (AICPA)

Ohio Society of Certified Public Accountants (OSCPA)

Institute of Divorce Financial Analysts (IDFA)

National Association of Certified Valuators and Analysts (NACVA)

Institute of Business Appraisers (IBA)

Rotary Club of Columbus

Exit Planning Institute (EPI)

Additional Professional Experience:

Litigation Support:

Bill has testified in court in the areas of divorce litigation, business valuations, separate property/hidden asset tracing, spousal/child support calculations and associated forensic accounting analysis. Bill has been **qualified as an expert witness in multiple counties throughout Ohio.**

Bill has also been qualified as an expert witness in Federal Bankruptcy Court. His qualification for testimony includes the utilization of and reporting of, to the court, the results stemming from calculations by professional software. This software is used and accepted by the courts as a problem solving tool and provides the basis for the determination of final outcomes to financial forensic analysis, divorce related financial issues, and business valuations. This professional software is utilized by financial litigation experts and the forensic accounting/business valuation community. These professionally and court accepted software utilized by Bill include:

- Family Law Software
- FinPlan Divorce Planner by Thomson Reuters
- Business Valuation Manager Pro 4.0 by ValuSource
- Valuation Data Explorer by ValuSource
- PC-Economist, damages calculation software
- Multi-attribute Utility Model Goodwill Excel Spreadsheet based software

- Divorce Settlement Analyst by Institute for Divorce Financial Analysts
- Profit Cents, financial trends and industry data analytical software
- IDEA (Interactive Data Extraction and Analysis) by CaseWare IDEA Inc.
- Quantitative Marketability Discount Model Excel Spreadsheet based software

Mediation/Neutral Expert Services:

Bill also provides **Mediation Services in divorce matters**. Bill has successfully brought resolution to numerous, long simmering, financial disagreements between divorcing couples resulting in avoiding costly and lengthy litigation. All mediation work is done in concert with, and under the auspices of, both parties' legal counsels. Bill functions as a **neutral expert**.

Bill has been **selected by attorneys and judges to function as a neutral expert** in matters of business valuations in a litigation setting.

Leadership Roles:

Bill is a **Board Member of NACVA's Litigation Forensics Board (see page 8)**. In this national leadership position Bill and his fellow board members work to provide guidance and oversight of professionals' work and their obligations in the fields of litigation and forensic work.

Bill is the **President for the Southern Ohio Chapter of the National Association of Certified Valuators and Analysts (NACVA)**. In his capacity as Chapter President, Bill provides and conducts continuing education seminars for valuation analysts and forensic accountants. Bill's lectures on critical valuation and forensic accounting issues are available to Chapter members three times a year.

Bill received the 2013/2014 and recently the 2015 State Chapter Presidents' Leadership Award from the NACVA.

Bill has also been a **Senior Professor with DeVry University** from 1988 to 2004. Bill taught classes in the areas of accounting, taxation, business management and finance.

<p><i>Seminar/Speaking Engagements:</i></p>

Bill is also a recognized speaker, and has delivered seminar presentations across the country, in the areas of divorce, litigation support, business valuations, forensic accounting, financial planning and numerous other financial matters. Some of the organizations Bill presented to include:

- Ohio State Bar Association
- Ohio Society of Certified Public Accountants
- American Academy of Matrimonial Lawyers
- Columbus Bar Association (Ohio) – Family Law Committee

- Ohio Court Reporters Association
- H.D. Vest Investment Services – Central Ohio Region & National Conference
- Catholic Women Divorce Support Group
- Half Moon Seminars
- Ohio Business Brokers Association
- National Association of Certified Valuators and Analysts
- National Business Institute
- Richland County Ohio Family Law Group

Seminar Topics have included:

- The Financial Planner's Role in Divorce
- Issues Regarding Allocation of Federal Tax Dependency Exemption in Divorce
- Utilizing the Financial Professional in a Divorce
- Catching the Fiscal Houdini
- Why Financial Statement Fraud in Committed
- Using Accounting and Financial Records as Evidence
- Ways to Rig a Valuation Report and How to Spot the Deceptions
- Tax Aspects of Divorce and Separation
- Family, Finance and Forensics in Divorce
- Obtaining and Evaluating Financial Information
- Divorce and the Dissipation of Marital Assets
- Stock Options Valuation
- Financial Projections and Adjustments for Valuation
- Goodwill and Intangible Assets, Identification and Measurement
- Developing Discounts and Premiums
- Business Valuations in Litigation
- Economic and Industry Research
- Risk Management for Consulting Practitioners
- Communicating Complex Financial Data
- Examination of Tax Returns for Cash Flow Analysis
- Goodwill and other Intangibles
- Succession Planning and Continuation
- Ethics for the Valuation Practitioner
- The Market Approach for Private Companies
- Business Valuation Methods for Buying/Selling a Business
- Accounting 101 for Attorneys
- Dissecting a Valuation Report and Expert
- Identifying Fraud
- Personal Goodwill in Valuation
- Preparing a Company for Sale
- Live National Teleconference-Discovery Issues with Accounting Records
- Business Valuations, What an Attorney Needs to Know
- Approach to Selecting Valuation Methods
- M&A, Why Value Your Business Before You Sell
- Fraud – A Guide
- Keynote Address to H.D. Vest National Conference on professional duties

Additional Education and Credentials:

Delaware JVS Training Center

Firefighter 240 Card – 2003

Columbus State Community College

Paramedic – 2004

Emergency Medical Technician-Paramedic (EMT-P)

Licensed with Ohio Department of Public Safety (EMS Division) as a Paramedic.

Maintaining certification with State of Ohio requires 70 hours continuing ed. every 3 years

Professional Firefighter II – 240 card (FF2)

Issued by Ohio Department of Public Safety (EMS Division)

Maintaining certification requires 20 hours continuing ed. annually

Civic Activities:

Bill is also involved in a number of civic activities here in Columbus and around the world. These activities include:

Firefighter and Paramedic for Jackson Township Fire Department (Grove City)

September 2003 – June 2014 – Bill was a paid member of the department working 24 hour shifts every sixth day (5 days a month) providing fire, rescue and medical emergency services to the residents of southwestern Franklin County.

Missionary to Rafiki AIDS Orphanage and Health Clinic in Nairobi, Kenya – Multiple trips to provide financial support as well as logistical/operational advice to the orphanage management team in Nairobi, trip through First Community Church. Also as a paramedic I work with the Clinic's patients as well as the shipping of donated medical supplies from US to the Clinic.

Refugee Task Force – First Community Church – work with settlement and language issues for recently arrived immigrants. Also teach ESL, English as a Second Language, to immigrant children and families. Transportation to family members and assistance with acquiring household goods is provided as well.

Trustee – Jackson Township Trauma Fund, LLC – Bill, as trustee, is responsible for the receipt and disbursements of funds into this 501 (c) (3) charitable organization whose function is the purchasing of life saving equipment for donation to the Jackson Township Fire Department.

Previous activities include:

Steering Committee Member and Group Leader (Medical Team) for Mexico Mission Trip – annual high school mission trip to build homes for inadequately housed people of Tijuana and Tecate areas. Trip through First Community Church

Steering Committee Member and Group Leader (Medical Team) for Slidell, Louisiana Mission Trip – a high school mission trip to aid in disaster relief for Katrina victims, a First Community Church trip

Team Coordinator for ‘Streets’ Mission Project – a high school ministry involving forays into back lots, railroad viaducts and camps along the river to feed and provide supplies to the homeless members of the Columbus community, a mission project through First Community Church

Seminar Leader for ‘Crossroads’ – a high school Christian education program every Sunday that explores our unique place in the world, our relationship with the church, God and society and learning acceptance and understanding of those who perceive and worship God differently than we do. Seminar Leaders stay with their high school class for their entire four years in high school allowing for the greatest development of trust and comfort in sharing the issues of spirituality. This is a program through First Community Church.

Council Treasurer and Beneficiary Committee - First Community Church Mission Council 2011-2015 – Bill was a council member of the Mission Council at First Community Church. This council is responsible for oversight of the various missions the church is involved with including, Mexico, Kenya, India, refugee assistance and homeless projects here in Columbus.

Litigation Forensics Board (LFB)

The LFB has the responsibility of evaluating the content of NACVA's litigation and forensics-related curriculum to provide assurance that course content remains objective, technically and fundamentally sound, and presents information in a proper perspective giving consideration to course objectives, credentialing requirements, time limitations, and other relevant factors necessary to the creation and development of a well-rounded and substantive training program. The LFB's responsibilities are further expanded to oversee credentialing criteria, both pre- and post-requisite, for NACVA's Master Analyst in Financial Forensics (MAFF) designation. This includes testing and grading procedures, Experience Requirement, reciprocity and recognition programs, quality and/or peer review, and recertification. The LFB is responsible to commission articles for publication in the *National Litigation Consultants' Review*, the oldest periodical specifically published for consulting and testifying financial experts. The member may write the article or provide an article written by another competent author. The article should be written on a subject of interest to a litigation practitioner.

2018 Litigation Forensics Board

