

ROBERT L. HESCH, CPA•ABV, CFE, MBA

CURRICULUM VITAE

EDUCATION AND CERTIFICATIONS

Bachelor of Arts in Accounting - Georgetown College, 1973

Master of Business Administration - University of Kentucky, 1974

Masters in Business Administration - Northern Kentucky University, 2005

With specialization in Finance and Project Management

Advanced Forensic Techniques – AICPA, May 19, 2006

Principles of Fraud Examinations – Washington, DC, presented by the Association of Certified Fraud Examiners, April 23 – 26, 2007

Certified Public Accountant – Ohio, 1977

Accredited in Business Valuations – American Institute of Certified Public Accountants, 2006

Certified Fraud Examiner – Association of Certified Fraud Examiners, 2007

LECTURER

Speaker for the Ohio Society of CPAs (OSCPA), Lorman Educational Services (LES) and the National Business Institute (NBI) –

LLCs: Advising Small Business Startups & Larger Companies (LES) – June, 2007

Is an LLC Right for You? (NBI) – March, 2007 and June, 2007

College Financial Aid (OSCPA) – July, 2007

Successful Sales and Use Tax Strategies (NBI) – October, 2007

Estate Planning Basics (NBI) – October, 2007

Use of Family Limited Partnerships in Estate Planning (NBI) – December, 2007

Accounting 101 for Attorneys – Identifying Fraud (NBI) – February, 2008

Advanced Mergers and Acquisitions (NBI) – August, 2008

Advanced LLC Issues (NBI) – September, 2008

Anatomy of an LLC (NBI) – December, 2008

EXPERIENCE

Tax Manager

Flagel, Huber, Flagel & Co. CPA's

Responsible for many aspects of tax preparation for gift and estate, limited liability companies, S corporations, partnerships and individuals.

Specializing in Voluntary Disclosure Agreements – preparing prior-year returns on a state by state basis, usually without penalties.

Provide litigation support and forensic accounting regarding business valuation, spousal support calculations, and fraud analysis.

EXPERIENCE (continued)

Tax Supervisor

Joseph Decosimo and Company, CPA (2001-2003)

Specialize in gift and estate tax planning, limited liability, S corporations and partnerships accounting and multi-state tax accounting.

Tax Consultant

Robert L. Hesch, CPA (1997 - 2000)

Consultant to Fortune-500 and International companies

Responsible for clients with multi-state income and license tax preparation, related staff training; analysis and preparation of multi-state sales tax returns and analysis and completion of various personal property tax returns.

PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS

American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

Association of Certified Fraud Examiners

Cincinnati Chapter, Vice President 2008-2009

VALUATION REPORTS/FORENSIC ACCOUNTING

Jerry Rose v. Butler County – Forensic analysis of Cash Transactions from 2001 to 2007 including review of Investors Contributions and Paybacks – May, 2008

International Conglomerate – Fair Value Report to allocate \$65 million of Intangibles, including Synergies, on Acquisition of U.S. Operations – February, 2008

Estate – Valuation Report of the incorporated Real Estate Brokerage Business that had been previously sold, with Exceptions to the Estate Accounting filed with the Probate Court – January, 2008

EXPERT WITNESS TESTIMONY/DEPOSITION

None in the past ten years