

TERRY L. YOHO, CPA•ABV, MA, CFE, BVAL, CFF

CURRICULUM VITAE

Certifications

Certified Public Accountant (CPA)

Accredited in Business Valuation (ABV)

Master of Accountancy (MA)

Certified Fraud Examiner (CFE)

Business Valuator Accredited in Litigation (BVAL)

Certified in Financial Forensics (CFF)

Experience

Director of Valuation Services

Flagel, Huber, Flagel & Co. CPA's

Named as one of the **Top 10 Women in Accounting** in the June 2007 *Business and Professional Women's Journal*. More than 25 years of diversified forensic accounting, consulting, and business valuation experience. Provided numerous reports for litigation support including lost profit analysis, forensic accounting, damage studies, and bankruptcy. Completed over **750+ valuations** with extensive trial experience including appearances in both federal and state courts. Responsible for all aspects of business valuation for sale and buy-out purposes, marital relations, gift and estate tax, and limited partnerships. Attended over **1,500+ hours** of continuing professional education primarily in business valuation and litigation support areas of expertise. Supervise and train staff in business valuation, consulting and litigation support work. Ongoing consulting with clients including due diligence, procedures analysis, controls, job qualifications, candidate interviews, etc. Establish business relationships with clients resulting in the majority of work as a result of referrals.

Vice President

Business Valuation Services, Key Bank, N.A. (1999-2000)

In charge of marketing and business valuations for Cincinnati, Dayton, Columbus, and Indianapolis.

Director of Management Advisory Services and Computer Audit Specialist

Associate Director of Litigation Support

Bick • Fredman & Co (1992 - 1999)

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Experience (Cont.)

Responsible for business valuations, lost profit analysis, damage studies, fraud analysis, bankruptcy services, certain staff and client seminars, and other business advisory services.

Assisted clients with computer related issues including accounting system planning, request for proposal, client specific software demonstrations, vendor negotiations and customization, and system implementation including installation, training, conversion, and ongoing support.

Director of Management Advisory Services

Barnes, Wendling, Cook & O'Connor, Inc., CPAs (1984 – 1992)

Responsible for business valuations, internal and client computer systems, staff and client seminars, projections and forecasts, business planning, loan packages, employment services for clients, and other business advisory services.

Education

Master of Accountancy (MA), *Cum Laude*

The Weatherhead School of Management, Case Western Reserve University 1984

Bachelor of Science in Accounting (BS Accounting), *Magna Cum Laude*

The University of Akron 1982

Professional Associations

- Institute of Business Appraisers – (Business Valuator Accredited in Litigation - **BVAL**)
- American Institute of Certified Public Accountants (Certified Public Accountant – **CPA, ABV** – Accredited in Business Valuation, **CFF** – Certified in Financial Forensics)
- Association of Certified Fraud Examiners – Past President of local chapter (Certified Fraud Examiner – **CFE**)
- Ohio Society of Certified Public Accountants - Past Chairman of the Management Services Committee
- Academy of Northern Kentucky Collaborative Professionals, Inc.
- Cincinnati Estate Planning Council

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- E-Women's Network – Past Foundation Director
- Named in Strathmore's Who's Who Millennium Edition, Citations Who's Who of Rising Young Americans, and National Register's Who's Who in Executives and Professionals

Instructor and Lecturer

- Dayton Bar Association Annual Domestic Relations Seminar-Identifying Critical Issues in a Business Valuation
- Cincinnati Bar Association Annual Domestic Relations Seminar- Business Valuation Issues and Errors
- OSCP – Red Flags of Financial Statement Fraud
- Northeast Lawyers – Valuing a Legal Practice
- Life Success Seminars – Valuing Your Business
- Fiscally Fit in 2005- Speaker on Business Valuation and Fraud-Be Wise.
- Cincinnati Business Valuation Roundtable - Founder and speaker on various business valuation topics.
- National Business Institute – Speaker for Equitable Distribution in Divorce Settlements in Ohio, Mergers and Acquisitions, and Tax Aspects of Divorce.
- Cincinnati Divorce Attorneys – Speaker on Double-Dipping.
- Dayton Association of Tax Professionals – Guest Lecturer on Business Valuations.
- Ohio Society of CPA's Dayton Chapter – Business Valuation Tips, Traps, and Trends.
- Institute of Management Accountants - Bankruptcy Preferences: How to get Your Money and Keep It.
- Cleveland State University - Guest lecturer on computer accounting software.
- Raj Soin College of Business Wright State University – Guest lecturer on marketing and consulting services.
- Catholic Diocese - Course on “How to Prepare a Loan Package”.
- Financial Institutions - Financial Statement Analysis.
- Dayton Estate Planning Council – Tips, Traps, and Techniques in Business Valuation.

Testimony and Deposition

Qualified as an expert witness in Hamilton, Butler, Warren, Fayette-Urban, and Hancock Counties.